Nutraplus INDIA LTD.
Manufacturer of API & Intermediates

Date: 08/09/2026

To,
The Bombay Stock Exchange Ltd
Corporate Relationship Dept.,
1st Floor, New Trading Ring,
Rotunda Building, P. J. Towers,
Dalal Street, Fort, Mumbai - 400001

BSE Scrip Code: 524764
Sub: 36th Annual Report for the Financial year 2025-2026.

Dear Sir/Madam,

Pursuant to Regulation 34 (1) (a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the soft copy of 36th Annual Report of the Company for the financial year 2025-2026, which has been sent to the shareholders of the Company through electronic mode on their registered e-mail ids.

The 36th Annual General Meeting is scheduled to be held on 30th September, 2026 at 01.00 p.m. through Physical mode.

Thanking You,
Yours Faithfully,
For NUTRAPLUS INDIA LIMITED

MUKESH DHIRUBHAI NAIK Digitally signed by MUKESH DHIRUBHAI NAIK Date: 2026.09.08 20:26:42 +05'30'

Mukesh Naik
Managing Director
DIN: 00412896
Place : Mumbai

NUTRAPLUS INDIA LIMITED

ANNUAL REPORT

2025-2026

AUDITOR:
M/s. Raman S. Shah & Associates
Chartered Accountant

CIN:
L24230MH1990PLC055347

BOARD OF DIRECTORS:

MR. MUKESH D. NAIK	CHAIRMAN & MANAGING DIRECTOR
MR. NITIN M. DESAI	NON-EXECUTIVE & INDEPENDENT DIRECTOR
MR. VINOD L. PARAB	NON-EXECUTIVE & INDEPENDENT DIRECTOR
MRS. DAKSHA PARESHBHAI DESAI	NON-EXECUTIVE & INDEPENDENT DIRECTOR

CHIEF EXECUTIVE OFFICER
MR. UDAY M. DESAI

COMPANY SECRETARY
RITESH GANERIWALA

AUDITORS:
M/S. RAMAN S. SHAH & ASSOCIATES
CHARTERED ACCOUNTANT, MUMBAI

SECRETARIAL AUDITOR:
MR. PANKAJ S DESAI
COMPANY SECRETARY IN PRACTICE

REGISTERED OFFICE:
FLAT NO. 204, 2ND FLOOR, FORTUNE HOUSE, GAUTHAN NO.2,
13TH N S ROAD, JUHU, VILE PARLE WEST, MUMBAI-400049.

EMAIL ID: nutraplus@gmail.com

WEBSITE URL: www.nutraplusindia.in

REGISTRAR & SHARE TRANSFER AGENTS: REGD. OFFICE:
MUFG Intime Pvt. Ltd,
(Formerly Known as Link Intime India Pvt. Ltd.),
C 101, 247 PARK, L.B.S. MARG,
VIKHROLI (WEST), MUMBAI-400083.
TEL: 022 - 49186270 FAX: 022 - 49186060
E-MAIL: rnt.helpdesk@linkintime.co.in
WEBSITE: www.in.mpms.mufg.com

NUTRAPLUS INDIA LIMITED

326-A, Pioneer Eyelets Mfg. Co. Ltd. Subhash Road Jogeshwari (East) Mumbai 400060

TEL: +91 9870348703, Email- nutraplus@gmail.com

CIN: L24230MH1990PLC055347

NOTICE

NOTICE IS HEREBY GIVEN THAT THE 36TH ANNUAL GENERAL MEETING OF THE MEMBERS OF NUTRAPLUS INDIA LIMITE WILL BE HELD AT FLAT NO. 204, 2ND FLOOR, FORTUNE HOUSE, GAUTHAN NO.2,13TH NS ROAD, JUHU, VILE PARLE WEST,MUMBAI- 400049 ON WEDNESDAY, THE 30TH SEPTEMBER, 2026 AT 01.00 P.M. FOR TRANSACTING THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statement of the Company for the financial year ended 31st March, 2026 together with the Reports of Directors' and Auditors' thereon.

2. To appoint Director in place of Mr. Mukesh Dhirubhai Naik (DIN: 00412896) who retires by rotation and being eligible offers himself for reappointment.

For and on behalf of the Board

SD/-

Place: Mumbai
Date: 14.08.2026

Mukesh D. Naik
Chairman & Managing director
DIN: 00412896

IMPORTANT COMMUNICATION TO MEMBERS – GREEN INITIATIVE IN CORPORATE GOVERNANCE

The Ministry of Corporate Affairs (MCA) has taken a Green Initiative in Corporate Governance by allowing paperless compliances by the Companies and has issued a Circular stating that service of all documents including Annual Reports can be sent by e-mail to its Members. Your Company believes that this is a remarkable and environment friendly initiative by MCA and requests all Members to support in this noble cause. The Company has already embarked on this initiative and proposes to send documents including Annual Reports in electronic form to the Members on the email address provided by them to the R&T Agent/the Depositories. The Members who hold shares in physical form are requested to intimate/update their email address to the Company/R&T Agent while Members holding shares in Demat form can intimate/update their email address to their respective Depository Participants. Members are requested to further note that they will be entitled to be furnished, free of cost, the physical copy of the documents sent by e-mail, upon receipt of a requisition from them.

Notes:

1. Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013 relating to the Special Businesses, to be transacted at the meeting is attached hereto. Further, the relevant details with respect to “Directors retiring by rotation/ seeking appointment/re-appointment at this AGM” are also provided as **Annexure I.** [Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard - 2 on General Meetings issued by the Institute of Company Secretaries of India].

2. Notice of the AGM along with the Integrated Annual Report for Financial Year (“F.Y.”) 2025-26 is being sent by electronic mode to those Members whose e-mail IDs are registered with the Company or National Securities Depository Limited (“NSDL”)/Central Depository Services (India) Limited (“CDSL”), collectively (“Depositories”).

   Members whose e-mail addresses are not registered with the Company, RTA or Depositories will be sent a letter providing the web-link, including the exact path, from where the complete Integrated Annual Report for the Financial Year 2025-26 and the Notice of the AGM can be accessed, in accordance with Regulation 36(1)(b) of the SEBI Listing Regulations.

The Notice and Integrated Annual Report FY 2025-26 is available on the following websites (a) Company - www.nutraplusindia.in (b) BSE Limited - https://www. bseindia.com/ (c) NSDL - i.e. https://www.evoting. nsdl.com/.

3. Pursuant to the provisions of the Companies Act, 2013 ("the Act"), a Member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company. The instrument appointing the proxy, in order to be effective, should be deposited at the Registered Office of the Company not less than 48 hours before the commencement of the AGM.
   A person can act as a proxy on behalf of Members not exceeding fifty (50) in number and holding in the aggregate not more than ten per cent of the total share capital of the Company carrying voting rights. A Member holding more than ten per cent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or Member. The Proxy Form is annexed to this Notice.

   The revised SS-2 continues to provide for the 48-hour proxy deposit requirement.

4. Institutional/Corporate Members are entitled to appoint authorised representatives to attend and vote at the AGM on their behalf pursuant to Section 113 of the Companies Act, 2013. Such Members are requested to send a certified true copy of the Board Resolution/authorisation, as applicable, authorising their representative to attend and vote at the AGM, to the Company/RTA in advance of the AGM or produce the same at the AGM for verification.

5. Members present in person or through their authorised representatives/proxies, as applicable, shall be counted for the purpose of determining the quorum in accordance with Section 103 of the Companies Act, 2013**.**

6. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company as on **Wednesday, September 23, 2026** (Cut-off date) will be entitled to vote during the AGM.

7. The Register of Beneficial Owners, Register of Members and Share Transfer Books of the Company will remain closed from **Wednesday, September 23, 2026** to **Wednesday, September 30, 2026** (both days inclusive).

8. 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 above-mentioned MCA / SEBI Circulars, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with **National Securities Depository Limited ("NSDL")** 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 NSDL.

9. The SEBI has mandated submission of Permanent Account Number ("PAN") by every participant in securities market. Accordingly, Members holding shares in electronic form are requested to submit their PAN to their respective Depository Participants.

10. The facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13 (Nomination Form). [Section 72 of the Act]. If a Member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/she may submit the same in Form ISR-3 (Declaration to Opting-out of Nomination) or SH-14 (Cancellation or Variation of Nomination) as the case may be. The members are requested to submit the said details to their DP in case the shares are held by them in dematerialized form and to RTA in case the shares are held in physical form.

11. As per Regulation 40 of the SEBI Listing Regulations, as amended from time to time, SEBI has mandated the Listed Companies to process service requests for issue of securities in dematerialized form only, subject to folio being KYC compliant. Accordingly, **SEBI Master Circular for Registrars to an Issue and Share Transfer Agents dated February 06, 2026** and **SEBI Circular No. HO/38/13/(3)2026-MIRSD-POD/I/3763/2026 dated January 30, 2026** on *"Ease of Doing Investment and Ease of Doing Business – Doing away with requirement of issuance of Letter of Confirmation ("LOC") and to effect direct credit of securities in dematerialisation account of the investor"*, the requirement of issuance of Letter of Confirmation for specified investor service requests has been dispensed with. Securities arising out of eligible investor service requests, including issuance of duplicate securities certificates, transmission, transposition, claim from unclaimed suspense account and certain corporate actions, shall be

directly credited to the investor's demat account in accordance with the applicable SEBI requirements and prescribed procedure.

Members holding securities in physical form are requested to ensure that their folios are KYC compliant and to submit the requisite forms and documents, including **Form ISR-4, wherever applicable**, to the Company/Registrar and Share Transfer Agent ("RTA") for processing of eligible service requests. The applicable forms and requirements may be obtained from the RTA.

Further, pursuant to **SEBI Circular No. HO/38/13/11(2)2026-MIRSD-POD/I/3750/2026 dated January 30, 2026** on *"Ease of Doing Investment – Special Window for Transfer and Dematerialisation of Physical Securities"*, a special window for transfer and dematerialisation of physical securities transferred/purchased prior to April 01, 2019 has been provided from **February 05, 2026 to February 04, 2027**, subject to the terms and conditions specified in the said circular.

Members are requested to contact the Company/RTA for assistance in dematerializing their securities and for availing the applicable investor service facilities.

12. In line with the MCA Circulars and the SEBI Circulars, Annual Report for the financial year 2025-26 along with the Notice of 36th Annual General Meeting inter alia indicating the process and manner of e-voting, will be sent through electronic mode to the Members whose email addresses are available with the Companys' RTA/Depositories/Depository Participants as on cutoff date **Wednesday**, **September 23, 2026**. The Members whose e-mail addresses are not registered with the Company are requested to register their email id with RTA/Depositories/Depository Participants.

13. The remote e-voting facility will be available during the following voting period :

    Commencement of remote E-voting: From 09.00 a.m. (IST) on **Sunday, September 27, 2026**
    End of remote e-voting: Upto 05.00 p.m. (IST) on **Tuesday, September 29, 2026**

14. A person, whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the cut-off date i.e. **Wednesday, 23rd September, 2026** ("Cut-off date") only shall be entitled to avail the facility of remote e-voting or voting at the Meeting, as the case may be, in proportion to the shares held by them as on the Cut-off date.

    The e-voting module shall be disabled by NSDL for voting thereafter. Members have the option to cast their vote on any of the resolutions using the remote e-voting facility, either during the period commencing from **Wednesday, September 27, 2026** to **Tuesday, September 29, 2026** or e-voting during the AGM. Members who have voted on some of the resolutions during the said voting period are also eligible to vote on the remaining resolutions during the AGM.

15. The facility for E-voting shall also be provided at the Meeting (AGM). The members attending the AGM who have not cast their vote earlier by remote e-voting shall be entitled to vote at the Meeting. A Member can participate in the Meeting even after exercising their right to vote through remote e-voting but shall not be allowed to vote again at the Meeting.

16. Once the member has confirmed his/her/its voting on the resolution(s), he/she will not be allowed to modify his/her/its vote or cast the vote again.

17. Any person who acquires shares of the Company and becomes a Member of the Company after sending/dispatch of the Notice and holding shares as of the cut-off date, may obtain the login ID and password by sending a request at https://www.evoting. nsdl.com/. However, if he/she is already registered user for remote e-voting then he/she can use his/her existing User ID and password for casting the vote.

18. Mr. Pankaj S. Desai (Certificate of Practice No. 4098) Practicing Company Secretary, Mumbai, has been appointed as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner for the purpose of 36th Annual General Meeting.

19. The Scrutinizer shall, after the conclusion of voting at the Meeting (AGM), first count the votes cast at the Meeting and thereafter unblock the votes cast through remote e-voting and shall submit, not later than forty-eight hours of the conclusion of the Annual General Meeting, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or any other person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.

20. The Results shall be declared by the Chairman or any other person authorized by him within forty-eight hours

from the conclusion of the Meeting. The results declared shall alongwith the consolidated Report of the Scrutinizer be placed on the website of the Company i.e. www.nutraplus.in and on the website of NSDL athttps://www.evoting. nsdl.com/ immediately after the declaration of results. The results shall simultaneously be forwarded to the BSE Limited, Mumbai.

21. Instructions for e-voting and attending the 36th Annual General Meeting is annexed and forms part of this Notice.

22. 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 DPs and holdings should be verified from time to time.

23. Members holding shares in physical form, in identical order of names, in more than one folio are requested to send to the Company or MUFG Intime India Private Limited (Formerly Link Intime India Private Limited) (RTA), the details of such folios together with the share certificates for consolidating their holdings in one folio. A consolidated share certificate will be issued to such members after making requisite changes.

24. Members are requested to

i. Intimate to MUFG Intime India Private Limited (Formerly Link Intime India Private Limited) (RTA), changes, if any, in their name, postal address, in case of shares held in physical form

ii. Intimate to the respective DPs, changes, if any, in their e-mail address, telephone/mobile numbers, PAN, mandates, nominations, power of attorney, bank details such as name of the bank and branch details, bank account number, MICR code, IFSC code, etc.

iii. Quote their folio numbers/ Client ID/ DP ID in all correspondence

iv. Consolidate their holdings into one folio in case they hold shares under multiple folios in the identical order of names

v. Register their PAN with their DPs, in case of shares held in Demat form and **MUFG Intime India Private Limited** (Formerly Link Intime India Private Limited) / Company, in case of shares held in physical form, as directed by SEBI

25. The Register of Directors and Key Managerial Personnel and their Shareholding maintained under Section 170 of the Act, the Register of Contracts or Arrangements in which the Directors are interested maintained under Section 189 of the Act, and other documents referred to in this Notice or the Explanatory Statement shall be available for inspection by the Members at the Registered Office of the Company during business hours on all working days up to the date of the AGM. The same shall also be available for inspection at the AGM. Members seeking to inspect such documents may send a request by e-mail to www.nutraplus.in.

1. Pursuant to the General Circular No. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 ("SEBI Circular") and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold EGM/AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, EGM/AGM shall be conducted through VC / OAVM.

2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this EGM/AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the EGM/AGM through VC/OAVM and participate there at and cast their votes through e-voting.

3. The Members can join the EGM/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 EGM/AGM through VC/OAVM will be made available for 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 EGM/AGM without restriction on account of first come first served basis.

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

5. 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) the Secretarial Standard on General Meetings

(SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the EGM/AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the EGM/AGM will be provided by NSDL.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the EGM/AGM has been uploaded on the website of the Company at www.nutraplusindia.in. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

7. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on 27.09.2026 at 09.00 A.M. and ends on 29.09.2026 at 05.00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 23.09.2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 23.09.2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular 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.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. 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 i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added 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 i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your

	vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are 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 4. 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 i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	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 Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting 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. 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 evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. 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 i.e. NSDL and you will be redirected to e-Voting website of NSDL 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. NSDL and CDSL.

Login type	**Helpdesk details**
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.com or call at 022 - 4886 7000
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. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

<u>How to Log-in to NSDL e-Voting website?</u>

1. 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.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	**Your User ID is:**
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the “Initial password” or have forgotten your password:
   a) Click on “**Forgot User Details/Password**?”(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) **Physical User Reset Password**?” (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
8. Now, you will have to click on “Login” button.
9. After you click on the “Login” button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on “VC/OAVM” link placed under “Join Meeting”.

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.

5. Upon confirmation, the message “Vote cast successfully” will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to shirdipankaj@hotmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “Forgot User Details/Password?” or “Physical User Reset Password?” option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide 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 nutraplus@gmail.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to (nutraplus@gmail.com). If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular 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 required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE EGM/AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the EGM/AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the EGM/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 in the EGM/AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the EGM/AGM. However, they will not be eligible to vote at the EGM/AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the EGM/AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE EGM/AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the EGM/AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

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

4. 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.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at nutraplus@gmail.com. The same will be replied by the company suitably.

For and on behalf of the Board

SD/-

Place: Mumbai

Mukesh D. Naik

Date: 14.08.2026

Chairman & Managing director
DIN: 00412896

Annexure to the Notice

DETAILS OF THE DIRECTORS SEEKING APPOINTMENT/ RE-APPOINTMENT AT THE FORTHCOMING ANNUAL GENERAL MEETING

(In pursuance of Regulation 36(3) of the LODR Regulation, 2015)

1.	Name of the Director	Mukesh Dhirubhai Naik
2.	DIN	00412896
3.	Date of Birth	20/03/1955
4.	Qualification	Bachelor of Engineering Chemical Future prospects
6.	Reason for Change viz, appointment, resignation, removal, death or otherwise	Retirement by Rotation eligible for Re-appointment
7.	Directorships held in other Companies	NUTRAPLUSINDIA LIMITED ASTERE GREENEENERGY PRIVATELIMITED ASTERCONSULTANCYLIMITED UDAY CHEMICALENGINEERS ANDPROJECTSLIMITED UCE PROJECTSPRIVATE LIMITED
9.	Chairmanship / Membership of Committee (s) of Board of Director of the Company.	Audit Committee- Member Nomination and Remuneration Committee – Member Stakeholders Relationship Committee -Member
10.	Chairman/Member of the Committee (s) of Board of Directors of other Public Limited Companies in which he is a Director	NIL
11.	No. of shares held in the company	38,88,060
1.	Relationship with other Directors	-
13.	Information as required pursuant to BSE circular ref no. LIST/ COMP/ 14/ 2018-19 and the National Stock Exchange of India Limited with ref no.	Not debarred from holding the office of director pursuant to any SEBI order or any such authority.

	NSE/CML/2018/24,dated June 20, 2018	

DIRECTORS' REPORT

To,
The Members,

The Directors of your company have pleasure in presenting to you the 36th Annual Report together with the Audited Statements of Accounts for the year ended on 31st March, 2026.

FINANCIAL RESULTS

Particulars	Current Year 2025-26	Previous Year 2024-2025
Income from Operations & Other income	15,77,518	-
Less: Total Expenses	49,78,748	5,00,961
Profit before Depreciation and Taxes	(33,92,962)	(4,97,150)
Less: Depreciation	-	-
Profit before tax	(34,01,230)	(5,00,961)
Less: Current Tax	-	-
Less: Income Tax Adjustment of earlier Years	-	-
Less: Deferred tax (credit)	-	-
Profit after Tax	(34,01,230)	(5,00,961)

OPERATIONS:

The Company has recorded total income of **₹15,77,518** during the year under review as compared to **Nil** in the previous year. The Company has incurred a **Net Loss after Tax of ₹34,01,230** for the year under review as compared to a **Net Loss of ₹5,00,961** in the previous year.

FUTURE PROSPECTS:

The Company plans to establish and install a Commercial Compressed Bio-Gas (CBG) Plant as part of its future expansion and growth strategy. The proposed CBG project is aimed at contributing to the Company's long-term business objectives by exploring opportunities in the renewable and clean energy sector. The Company intends to undertake the necessary feasibility studies, regulatory approvals, and other required processes for implementation of the project.

DIVIDEND:

In order to plough back the entire profits after tax into the business of the company. No dividend was recommended by the board of directors.

SHARE CAPITAL:

During the financial year 2025–26, the paid-up share capital of the Company is 3,40,91,086.

.DEPOSITS:

Your Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The company has not given any loans or guarantees covered under the provisions of section 186 of the Companies Act, 2013.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS OF I AND ITS FUTURE OPERATIONS:

During the financial year 2025–26, there have been no significant or material orders passed by any regulators, courts, or tribunals which have impacted or may impact the going concern status of the Company and its future operations.

DIRECTORS & KEY MANAGERIAL PERSONNEL (KMP):

As per the provisions of the Companies Act, 2013, Mr. Mukesh Dhirubhai Naik (DIN: 00412896) retires by rotation at the ensuing Annual General Meeting and being eligible, has offered himself for re-appointment. The Board recommends him re-appointment. The necessary resolution for the appointment of Mr. Mukesh Dhirubhai Naik (DIN: 00412896) is also being placed before the members for their consideration at the forthcoming Annual General Meeting.

BOARD EVALUATION:

Pursuant to the provisions of the Companies Act, 2013 and Listing Regulations, 2015, the Board has carried out an evaluation of its own performance, the directors individually as well as the evaluation of the working of its Audit, Nomination & Remuneration Committees. The manner in which the evaluation has been carried out has been explained in the Corporate Governance Report.

DECLARATION BY INDEPENDENT DIRECTORS

The Independent Directors have submitted their disclosures to the Board that they fulfill all the requirements as stipulated in Section 149(6) of the Companies Act, 2013 so as to qualify themselves to be appointed as Independent Directors under the provisions of the Companies Act, 2013 and SEBI Listing Regulations and the relevant rules. In the opinion of the Board, they fulfill the conditions of independence as specified in the Act and Rules made thereunder and are independent of the Management.

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. The Remuneration Policy is stated in the Corporate Governance Report.

MEETINGS:

A calendar of Meetings is prepared and circulated in advance to the Directors.
During the year, 5 (Five) Board Meetings and 5 (Five) Audit Committee Meetings were convened and held. The details of which are given in the Corporate Governance Report. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

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

The particulars as required under the provisions of Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 in respect of conservation of energy, technology absorption, foreign exchange earnings and outgo etc. are furnished in Annexure V which forms part of this Report.

HUMAN RESOURCE DEVELOPMENT AND INDUSTRIAL RELATIONS

Your Company continues to take new initiatives to further align its HR policies to meet the growing needs of its business. People development continues to be a key focus area of the Company. The industrial relations in all the units of the Company remained cordial and peaceful throughout the year.

DIRECTOR RESPONSIBILITY STATEMENT

In terms of Section 134(3)(c) and 134 (5) of the Companies Act, 2013, the directors would like to state that:

i) In the preparation of the annual accounts, the applicable accounting standards have been followed.

ii) The directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for the year under review.

iii) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

iv) The directors have prepared the annual accounts on a going concern basis.

v) The directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

vi) The directors had devised proper system to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.

RELATED PARTY TRANSACTIONS:

All related party transactions that were entered into during the financial year were on arm's length basis and were in the ordinary course of the business. There are no materially significant related party transactions made by the company with Promoters, Key Managerial Personnel or other designated persons which may have potential conflict with interest of the company at large except for the transaction of loan Portfolios between the company and Veritas Buildtech Private Limited and KMP remuneration. The disclosure of material Related Party Transaction in FORM AOC-2 is given in Annexure A to this report.

SUBSIDIARY COMPANIES:

The Company does not have any subsidiary.

VIGIL MECHANISM / WHISTLE BLOWER POLICY:

The Company has a vigil mechanism named Fraud and Risk Management Policy to deal with instance of fraud and mismanagement, if any.

In staying true to our values of Strength, Performance and Passion and in line with our vision of being one of the most respected companies in India, the Company is committed to the high standards of Corporate Governance and stakeholder responsibility.

The Company has a Fraud Risk and Management Policy to deal with instances of fraud and mismanagement, if any. The FRM Policy ensures that strict confidentiality is maintained whilst dealing with concerns and also that no discrimination will be meted out to any person for a genuinely raised concern.

A high level Committee has been constituted which looks into the complaints raised. The Committee reports to the Audit Committee and the Board.

PREVENTION OF INSIDER TRADING:

The Company has adopted a Code of Conduct for Prevention of Insider Trading with a view to regulate trading in securities by the Directors and designated employees of the Company. The Code requires pre-clearance for dealing in the Company's shares and prohibits the purchase or sale of Company shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed. The Board is responsible for implementation of the Code.

All Board Directors and the designated employees have confirmed compliance with the Code.

CODE OF CONDUCT:

The Board of Directors has approved a Code of Conduct which is applicable to the Members of the Board and all employees in the course of day to day business operations of the company. The Company believes in "Zero Tolerance" against bribery, corruption and unethical dealings / behaviors of any form and the Board has laid down the directives to counter such acts. The code laid down by the Board is known as "code of business conduct" which forms an Appendix to the Code. The Code has been posted on the Company's website www.nutraplusin

The Code lays down the standard procedure of business conduct which is expected to be followed by the Directors and the designated employees in their business dealings and in particular on matters relating to integrity in the work place, in business practices and in dealing with stakeholders. The Code gives guidance through examples on the expected behavior from an employee in a given situation and the reporting structure.

All the Board Members and the Senior Management personnel have confirmed compliance with the Code. All Management Staff were given appropriate training in this regard.

FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS

Pursuant to Regulation 25 of the Listing Regulations, 2015, the Company has a familiarization programme for Independent Directors with regard to their role, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company etc. The Board Members are provided with all necessary documents/ reports and internal policies to enable them to familiarize with the Company's procedures and practices. Periodic presentations are made at the Board and Board constituted Committee Meetings pertaining to business and performance updates of the Company, global business environment, business strategies and risks involved. Directors attend training programmes/ conferences on relevant subject matters and keep themselves abreast of the latest corporate, regulatory and industry developments.

STATUTORY AUDITORS AND STATUTORY AUDITORS' REPORT

Pursuant to the provisions of Section 139 of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014, M/s Raman S. Shah & Associates, Chartered Accountants, registered with the Institute of Chartered Accountants of India (ICAI) bearing registration number 119891W, have been appointed as the Statutory Auditors of the Company, from the conclusion of the Thirty Second Annual General Meeting (AGM) held on 29th September, 2022 till the conclusion of the Thirty Seventh AGM of the Company, subject to the ratification oftheir appointment at every AGM.

SECRETARIAL AUDIT:

Pursuant to provisions of section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 the company has appointed Pankaj & Associates, a firm of Company Secretaries in practice, to undertake the Secretarial Audit of the Company. The Secretarial Audit report of the Company for the financial year ended 31st March, 2026 in the prescribed form MR-3 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is annexed herewith as "Annexure B".

EXTRACT OF ANNUAL RETURN:

The Annual Return for FY 2025-26 as per provisions of the Act and Rules thereto, is available on the Company's website.

BUSINESS RISK MANAGEMENT:

Integrated enterprise risk management framework is in existence under which the common prevailing risks in the Company are identified, the risks so identified are reviewed on periodic basis by the Audit Committee and the management's actions to mitigate the risk exposure in a timely manner are assessed.

A risk management policy under the above said enterprise risk management framework as approved by the Board has been adopted by the Company and being reviewed on yearly basis.
At present the company has not identified any element of risk which may threaten the existence of the company.

PARTICULARS OF EMPLOYEES:

None of the employees of the Company draws remuneration more than the limits prescribed under the Companies Act, 2013.

REMUNERATION DETAILS PURSUANT TO COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014 AND OTHER APPLICABLE PROVISIONS:

There are no employees covered under these rules and hence the said provision is not applicable.

CORPORATE GOVERNANCE AND MANAGEMENT DISCUSSION & ANALYSIS REPORTS:

The Corporate Governance and Management Discussion & Analysis Report, which form an integral part of this Report, are set out as separate Annexure C and Annexure D, together with the Certificate from the auditors of the Company regarding compliance with the requirements of Corporate Governance as stipulated in Listing Regulations.

ACKNOWLEDGEMENTS:

Your Board of Directors would like to place on record its sincere appreciation for the whole hearted support and contributions made by Auditors, Banks, Financial Institutions, Suppliers and other Business Associates towards the conduct of the operations of the Company.

For and on behalf of the Board

SD/-

Place: Mumbai **Mukesh D. Naik**

Date: 14.08.2026 **Chairman & Managing director**
DIN: 00412896

Annexure A
Form No. 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

B. **Details of contracts or arrangements or transactions not at arm's length basis:** NIL

2. Details of material contracts or arrangement or transactions at arm's length basis:
(a) Name(s) of the related party and nature of relationship: NIL

(b) Nature of transactions:

1. Directors Salary and Loan given.

I Duration of the transactions: April 2025 - March 2026

(d) Salient terms of the transactions including the value, if any: Directors Salary and Loan given (for details of transactions during the year refer Note 30: Related Party Disclosures (AS – 18) of Notes to Financial Statements for the year ended 31st March, 2026)
I Date(s) of approval by the Board, if any: 29.05.2026
(f) Amount paid as advances, if any: NIL

For and on behalf of the Board of Directors

SD/-

Mukesh D. Naik
Chairman & Managing director
DIN: 00412896

Annexure B

FORM NO. MR-3

SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31.03.2026

[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,
Nutraplus India Limited,

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Nutraplus India Limited. (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Nutraplus India Limited's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2026 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:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by Nutraplus India Limited ("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 thereunder;

2. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

3. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

4. Foreign Exchange Management Act, 1999 and the rule and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **(No instances for compliance requirements during the year)**;

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 (Listing Obligations and Disclosure Requirements) Regulations, 2015;
   b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
   c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
   d) 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;
   e) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.
   f) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2021,
   g) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
   h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021,
   i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018**,**

vi. Other laws specifically applicable to the Company, namely:

1. The Companies Act 2013 and Rules Made there under.
2. Maintenance of records relating to shares.
3. Industries (Development & Regulations) Act, 1951.

4. Indian Customs Act, 1962.
5. Prevention of Money Laundering Act, 2002
6. Shops and Establishment Act, 1948.
7. Income Tax Act, 1961.
8. Payment of Gratuity Act, 1972.
9. Payment of Wages Act, 1936.
10. Employees State Insurance Act, 1948.
11. Provident Fund Act, 1952 & Family Pension Act, 1971
12. Payment of Bonus Act, 1965.
13. Workmen's Compensation Act, 1923.
14. Minimum Wages Act, 1948.
15. The Factories Act, 1948.
16. Industrial Disputes Act, 1947.
17. The Contract Labour (Regulation & Abolition) Act, 1970.
18. Personnel Injuries (Compensation) Act, 1963.
19. Public Liability Insurance Act, 1991.
20. The Apprentices Act, 1961.
21. Equal Remuneration Act, 1976.
22. Employment Exchanges (compulsory vacation of notices) Act, 1959.
23. Maternity Benefit Act, 1961.
24. Industrial Employment (Standing orders) Act, 1946.
25. Environment (Protection) Act, 1986.
26. The Information Technology Act, 2000.
27. The Depositories Act, 1996.
28. The IRDA Act, 1999.
29. The Competition Act, 2002.
30. Consumer Protection Act, 1986.
31. Right to Information Act, 2005.
32. Emblems and Names (Prevention of Improper Use) Act, 1950.
33. The Trade Marks Act, 1999.
34. The Patents Act, 1970.
35. The Indian Copyright Act, 1957.
36. Pharmacy Act, 1948.
37. Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974.
38. Essential Commodities Act, 1955.
39. Food Safety and Standards Act, 2006.
40. The Central Goods and Services Tax Act, 2017
41. Maharashtra Goods and Services Tax Act, 2017
42. The Boiler Act, 1923
43. The Maharashtra Fire Prevention & Life Safety measures Act, 2006
44. The Air (Prevention and Control of Pollution) Act, 1981
45. The Narcotic Drugs and Psychotropic Substances Act, 1985
46. The Andhra Pradesh Fire Services Act, 1999
47. The Water (Prevention and Control of Pollution) Cess Act, 1977
48. Drugs & Cosmetics Act, 1940 49. Drugs (Prices Control) Order ,1995
50. Homoeopathy Central Council Act, 1973
51. Petroleum Act, 1934
52. Poisons Act, 1919
53. Food Safety and Standards Act, 2006
54. Insecticides Act, 1968
55. Bombay Provincial Municipal Corporations Act, 1949
56. Trade Union Act, 1926
57. Foreign Trade (Development and Regulation) Act, 1951
58. Industrial Relations Act, 1967

6. Rules, Regulations and Guidelines issued by the Reserve Bank of India as are applicable to Non-Deposit taking Non-Banking Financial Companies with classification as an 'Investment Company'; which are specifically applicable to the Company.

We have also examined compliance with the applicable clauses:

1. Listing Agreements entered into by the Company with Bombay Stock Exchange (BSE Limited);

2. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

3. The Secretarial Standards issued by The Institute of Company Secretaries of India (SS-1 & SS-2 & SS-5).

1. Rule 10 and Rule 20(4)(v) of Companies (Management and Administration) Rules, 2014, which requires the Company to give advertisement for Closure of register of members and to publish the Notice of E-voting, respectively and Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 which requires the intimation of Board Meeting to consider and approve the financial results, in at least one vernacular newspaper in the principal vernacular language of the district in which the registered office of the company is situated and at least once in English language in an English Newspaper having a wide circulation in that district, were not complied by the Company. However communication on each matter is done in writing with shareholders holding 99.88% shares.

2. As per requirement of Secretarial Standard on Board meetings (SS-1), & General Meetings (SS-2), the maintenance & preservation of minutes of Board & General Meetings (SS-5) are not strictly followed.

3. As per the requirement of Amendment provisions of Rule 6 of the Companies (Appointment and qualification of Directors) Rules, 2014, the individuals who has been appointed as an independent director in the company have not applied for inclusion of their name in the Independent Director's Data Bank.

We have relied on the representation made by the Company and its Officers for the system and mechanism framed by the Company for compliances under other Acts, Laws and Regulations applicable to the Company as listed in Annexure II.

We further report that
The Board of Directors of the Company was not duly constituted during the relevant period, and the statutory requirements relating to the composition of Executive Directors, Non-Executive Directors and Independent Directors were not fully complied with. Subsequently, the Company appointed a Woman Director with effect from 14.05.2025 and a Company Secretary with effect from 01.07.2025, pursuant to which the composition of the Board and Key Managerial Personnel was duly constituted and the applicable statutory requirements were complied with.

We also report that, with effect from the third quarter of the financial year under review, the provisions relating to notices of Board Meetings, circulation of agenda papers and holding of Board Meetings, as laid down under the Act, have been duly complied with by the Company. The notices and agenda papers for the Board Meetings were duly sent to the Directors through physical and/or electronic means, as applicable.

The Company did not have properly constituted Committees and proper records of the minutes of the meetings of the Board and/or Committees during the period up to the second quarter of the financial year under review. The signing records were also not duly maintained during the said period.

However, with effect from the third quarter of the financial year under review, the Committees of the Company were duly constituted and the minutes of the meetings of the Board and/or Committees, along with the requisite signing records, were duly maintained in accordance with the applicable provisions of the Act. Further, the proceedings of the meetings were duly recorded and the views of the members, including any dissenting views, were appropriately addressed and recorded, wherever applicable.

The Company had not complied with the requirements of Regulation 31, Regulation 27(2), Regulation 76 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, during the period up to the second quarter of the financial year under review. However, with effect from the third quarter of the financial year under review, the Company has complied with the requirements of the aforesaid Regulations and has duly undertaken the requisite compliances thereunder.

Trading in the securities of Nutraplus India Limited was suspended with effect from February 12, 2021 on account of non-compliance with Regulation 27(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for two consecutive quarters, i.e., June 2020 and September 2020. The Company has subsequently undertaken the requisite compliances and is presently in the process of completing the necessary formalities for revocation of suspension and relisting of its securities on the Stock Exchange.

The Company had not complied with certain corporate governance requirements specified under Regulations 17 to 27 and Clauses (b) to (i) of sub-regulation (2) of Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, during the period up to the second quarter of the financial year under review. However, with effect from the third quarter of the financial year under review, the Company has complied with the applicable corporate governance requirements specified under the aforesaid Regulations.

Majority decisions are carried through while the dissenting members' views are captured and recorded as part of the minutes.

We 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.

We further report that during the audit period there were no major specific events / actions having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. referred to above.

Place: Mumbai
Date:18.08.2026
UDIN No. A003398H001094664

Pankaj S. Desai
Practicing Company Secretary:
ACS No.: 3398
C. P. No.: 4098
Peer Review No.: 2702/2022

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.

Annexure I (Integral part of Secretarial Audit Report)

To,
The Members,
Nutraplus India Limited,

Our report of even date is to be read along with this letter.

1. Maintenance of Secretarial records is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain responsible assurance about the correctness of the contents of secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we follow provide a responsible basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and books of accounts of the company.

4. Wherever required, we have obtained the management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provision of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to verification of procedures on test basis.

6. The secretarial audit report is neither an assurance as to the future viability of the company nor the efficacy or effectiveness with which the management has conducted the affairs of the company.

Place: Mumbai
Date: 18.08.2026
UDIN No. A003398H001094664

Pankaj S. Desai
Practicing Company Secretary:
ACS No.: 3398
C. P. No.: 4098
Peer Review No.: 2702/2022

Annexure II

Other laws applicable specifically to the Company

a) Reserve bank of India Act, 1934

Other General Laws Applicable to the company:

1) Professional Tax Act, 1975 and Rules
2) Income Tax Act, 1961
3) Finance Act, 1994

ANNEXURE-C

MANAGEMENT DISCUSSION AND ANALYSIS:

A. **Industry Structure and Development**

The Company is engaged in business i.e. Non-Banking Financial Services (granting of loans, making investments, etc.)

B. Opportunities and Threats

The RBI has restored the NBFC License of the Company and hence the is a huge opportunity for the company to do business in the ever growing NBFC business in a huge country like India.

C. Segment-wise Performance

The Company is engaged in only one business i.e. Non-Banking Financial Services (granting of loans, making investments, etc.) and hence product-wise performance is not provided.

D. Outlook

After the restoration of the NBFC license by the RBI the outlook for the Company's business is very bright because there is ample opportunity for loan business in a highly populated country like India.

E. Risk and Concerns

Competitive scenarios in NBFC and proper profiling and checking credit worthiness of the loan seekers in the NBFC business are the major areas of risk and concern for your Company.

F. Internal Control Systems and their Adequacy

The Company has satisfactory internal control system, the adequacy of which has been mentioned in the Auditors' Report.

G. Human Resources

In the field of human resources, the company has developed speedily control departments and hired qualified people for the same.

ANNEXURE-D

REPORT ON CORPORATE GOVERNANCE

In accordance with the Listing Agreements under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations') with BSE the report containing the details of the corporate governance systems and processes at Nutraplus India Limited is as follows:

1. COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE :

The Company is committed to benchmarking itself with the best in all areas including Corporate Governance. The Company's philosophy of Corporate Governance is aimed at strengthening the confidence among shareholders, customers, employees and ensuring a long term relationship of trust by maintaining transparency and disclosures. The Company is aiming at efficient conduct of the business in meeting its obligations to the shareholders.

The Company has adopted a Code of Conduct as required under Listing Regulations with the stock Exchanges. The Directors have confirmed compliance with the code of conduct for the year ended 31st March, 2026.

The relevant standards of Corporate Governance have been fully complied by the Company.

2. BOARD OF DIRECTORS:

Composition and size of the Board

The present strength of the Board is 4. The Board comprises of one Executive Director, two Independent Non-Executive Directors and one Managing Director. The size and composition of the Board confirms with the requirements of Corporate Governance under the Listing Regulations and applicable laws. The Independent Non-Executive Directors of the Company do not have any other material or pecuniary relationship or transaction with the Company, its promoters, its management or its subsidiaries, which in the judgment of the Board may affect independence of judgments of the Directors. Non-Executive Directors are not paid any remuneration.

No. of Board Meetings held during the year along with the dates of meetings

In the financial year 2025-26, the Board met 5 (Five) times. The Board Meetings were held on 01.07.2025, 15.07.2025, 29.09.2025, 25.10.2025, and 10.02.2026. The Annual General Meeting for the financial year 2025-26 was held on 30th September, 2025.

Attendance of Directors at the Board Meetings and last Annual General Meeting

The Composition of the Board of Directors and their attendance at the Board Meetings during the year and at last Annual General Meeting as also the number of other directorships and committee memberships are given below:

Directors	Category	Shares Held	Attendance Particular		No. of other Directorship and Committee Membership/ Chairmanship held		
			Board Meeting	Last AGM	Directorships*	Committee Memberships**	Committee Chairmanship
Mukesh Dhirubhai Naik	MD	3888060	5	Yes	5	1	-
Nitin Maganlal Desai	NED & ID	NIL	5	Yes	1	2	1
Vinod Laxman Parab	NED & ID	NIL	5	Yes	1	2	2
Daksha Pareshbhai Desai	NED & ID	NIL	5	Yes	1	2	-

*Including Directorships in Nutraplus India Limited

**Committees considered are Stakeholders Relationship Committee., Audit committee, Nomination and Remuneration Committee in Nutraplus India Limited

C: Chairman; MD: Managing Director; WTD: Whole Time Director; NED: Non – Executive Director, CFO: Chief Financial Officer, ID: Independent Director; Directors who are Chairperson of the Committee have been included in list of members as well.

The Board periodically reviews compliance reports of all laws applicable to the company as well as steps taken by the Company to rectify instances of non-compliances, if any. None of the Board of Directors is a Member of more than 10 Board level Committees or Chairman of more than 5 such committees as required under Listing Regulations, across all Companies in which they are Directors.

3. BOARD COMMITTEES

To enable better and more focused attention on the affairs of the Company, the Board delegates specific matters to Committees of the Board set up for the purpose. The Committees prepare the groundwork for decision making and report at the subsequent meeting of the Board of Directors.

Currently, the Board has three Committees viz. Audit Committee, Nomination & Remuneration Committee and Stakeholder's Relationship Committee. The Board is responsible for the constitution, co-opting and fixing the terms of reference for the said Committees.

A. AUDIT COMMITTEE:

Terms of Reference, Composition:

The term of reference of this committee covers the matters specified for Audit Committee under Regulation 18 of the Listing Regulations. The Chairman of Audit Committee is Shri. Jitendra Nigam, Director of the Company. The terms of reference of the Audit Committee include:

1. Oversight of the company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
2. Recommendation for appointment, remuneration and terms of appointment of auditors of the company;
3. Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
4. Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:
   a. Matters required being included in the Director's Responsibility Statement to be included in the Board's report in terms of clause I of sub-section 3 of section 134 of the Companies Act, 2013
   b. Changes, if any, in accounting policies and practices and reasons for the same
   c. Major accounting entries involving estimates based on the exercise of judgment by management
   d. Significant adjustments made in the financial statements arising out of audit findings
   e. Compliance with listing and other legal requirements relating to financial statements
   f. Disclosure of any related party transactions
   g. Qualifications in the draft audit report.
5. Reviewing, with the management, the quarterly financial statements before submission to the board for approval;
6. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter;
7. Review and monitor the auditor's independence and performance, and effectiveness of audit process;
8. Approval or any subsequent modification of transactions of the company with related parties;
9. Scrutiny of inter-corporate loans and investments;
10. Valuation of undertakings or assets of the company, wherever it is necessary;
11. Evaluation of internal financial controls and risk management systems; Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
12. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
13. Discussion with internal auditors of any significant findings and follow up there on;
14. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
15. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
16. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;

17. To review the functioning of the Whistle Blower mechanism;
18. Approval of appointment of CFO (i.e., the whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience and background, etc. of the candidate;
19. Carrying out any other function as is mentioned in the terms of reference of the Audit Committee.

Audit Committee meetings were held on on 01.07.2025, 15.07.2025, 29.09.2025, 25.10.2025, and 10.02.2026.
The Composition of Audit Committee and attendance at its meetings is given hereunder:

Members	Position	No. of Meetings attended
Nitin Maganlal Desai	Chairman	5
Vinod Laxman Parab	Member	5
Mukesh Dhirubhai Naik	Member	5
Daksha Pareshbhai Desai	Member	5

B. NOMINATION AND REMUNERATION COMMITTEE:

The Listing Agreement with the Stock Exchanges provides that a Company may appoint a Committee for recommending managerial remuneration payable to the Directors. The Company has setup a nomination & remuneration committee for the said purpose. The Nomination and Remuneration committee have met one time during the year on 01.07.2025.

Nitin Maganlal Desai is the Chairman of Nomination and Remuneration Committee. The main function of the Committee is to determine the remuneration payable to the Whole Time Directors. The remuneration committee has met once during the year.

Remuneration Policy

Details of Remuneration paid to Directors and Key Managerial Personnel of the Company is as follow:

The remuneration of the Managing Director is recommended by the remuneration committee based on factors such as industry benchmarks, the Company's performance etc. Smt. Nina Ranka, Managing Director of the Company, draws remuneration is NIL.

Non -Executive Directors:

The Company currently does not pay any compensation and sitting fees to Non-Executive Directors

C. STAKEHOLDERS RELATIONSHIP COMMITTEE:

The Stakeholders' Grievance Committee comprises of Four Directors, Daksha Pareshbhai Desai
Vinod Laxman Parab, Mukesh Dhirubhai Naik, & Nitin Maganlal Desai is the Chairman of Stakeholders' Grievance Committee. Mr. Ritesh Ganeriwala is the Compliance Officer of the Company. There are no complaints that have remained un-redressed. The brief terms of reference of Stakeholders Relationship Committee are as under:
1. To oversee the share transfer process;
2. To monitor the redressal of stakeholders' grievances;
3. To consider and approve issue of share certificates on requests for duplicate certificates, consolidation of folios etc.;
4. To do all such acts, deeds, matters and things as may be necessary or expedient for performing any of the above acts.

The members met 5 (Five) times during the financial year. The meetings were held on 01.07.2025, 15.07.2025, 29.09.2025, 25.10.2025, and 10.02.2026.

D. SEPARATE MEETING OF INDEPENDENT DIRECTORS

During the year under review, the independent Directors of the Company met on 10.02.2026 interalia, to discuss:

- Review the performance of non-independent directors and the Board as a whole.
- Reviewed the performance of the Chairperson of the Company.
- Assessed the quality, quantity and timelines of flow of information between the Company management and the Board that is necessary for the Board to effectively and reasonable perform their duties.

4. DETAILS OF GENERAL BODY MEETINGS

Financial Year	Day and Date	Time
2024-2025	Tuesday, 30/09/2025	11:00 a.m.
2023-2024	Saturday, 28/09/2024	11:00 a.m.
2022-2023	Thursday, 28/09/2023	11:00 a.m.

5. LOCATION:

All the above General Meetings were held at the 326- A, Pioneer Eyelets Mfg. Co. Ltd., Subhash Road, Jogeshwari (East), Mumbai 400060

6. DISCLOSURES:

a. There are no related party transactions made by the Company with its promoters, Directors or Management, their subsidiaries or relatives that may have potential conflict with the interest of the Company at large. The Register of Contracts containing the transactions in which Directors are interested is regularly placed before the Board for its approval. The transactions with the related parties are disclosed in the notes to accounts in the Annual Report.

b. During the last three years, there were no strictures or penalties imposed either by Securities and Exchange Board of India. The Company's shares are now regularly traded on the BSE.

c. Code of Conduct:
The Board of Directors of the Company has laid down two separate Codes of Conducts – one for Directors and other for Senior Management and Employees.

All Board Members and Senior Management personnel have affirmed compliance with the Code of Conduct for the year review. A declaration signed by Managing Director to this effect is annexed to this report.

d. CEO / CFO Certification:
As required under Regulation 17 (8) of the Listing Regulations, the Managing Director and CFO of the Company have certified to the Board regarding their review on the Financial Statements, Cash Flow Statements and matters related to internal control etc. in the prescribed format for the year ended 31st March, 2026.

7. MEANS OF COMMUNICATION:

1. The Company's quarterly results or official news are displayed on the Company's website. There were no presentations made to the institutional investors or to the analysts.
2. The Management Discussion and Analysis Report forms a part of this Annual Report.

8. General Shareholder Information:

a. AGM Day, Date, Time, Venue	Wednesday, the 30th September, 2026, at Flat No. 204, 2nd Floor, Fortune House, Gauthan No.2,13th Ns Road, Juhu, Vile Parle West,Mumbai-400049 at 01.00 p.m.
b. Financial Calendar	01.04.2025 to 31.03.2026
c. Unaudited Financial Results	1st Quarter – 29.09.2025 2nd Quarter – 25.10.2025 3rd Quarter –10.02.2026 4th Quarter (Audited) – 25.05.2026
d. Book Closure Period	23rd September, 2026 to 30th September, 2026(Both days inclusive).
e. Dividend Payment Date	NA
f. Listing on Stock Exchange at:	The Equity Shares of the Company are currently delisted at the following Stock Exchanges: The Bombay Stock Exchange, Mumbai, Phiroze Jeejeebhoy Towers, Dalal

	Street, Mumbai – 400001.
g. Stock/ Company/ Security/ Common Code:	The Bombay Stock Exchange, Mumbai BSE Code: 524764
h. Registrar and Transfer Agents	In Compliance with the SEBI Directive for all listed companies to have a common agency to handle physical and electronic share registry work, the Company has appointed M/s. MUFG Intime Pvt Ltd (Formerly Known as Link Intime India Pvt. Ltd.), As the Registrar and Transfer Agent. Accordingly all documents, transfer deeds, Demat requests and other communications in relation thereto should be addressed to the R & T at its offices at C 101, 247 Park, L.B.S. Marg, Vikhroli (West), Mumbai – 400 083. Tel No. 022-49186270, Email id: rnt.helpdesk@linkintime.co.in. Share Transfers are registered and returned within a period of 30 days from the date of receipt, if the documents are clear in all respect.

a. Shareholding Pattern of the Company as on 31st March, 2026 .					
Sr.	**Holders**	**Physical**	**Electronic**	**Total No. of**	**% of total**
No.		**Form**	**Form**	**Shares**	
1.	Promoter & Promoter Group	0	13658920	13658920	40.07%
2.	Public	1310895	19121271	20432166	59.93%
	TOTAL	**2480**	**2147264**	**2149744**	**100.00**

b. Dematerialization of Shares & Liquidity

99.88% of the Company's share capital is dematerialized as on 31st March, 2026. The Company's shares are not so regularly traded on the BSE.

Address for Correspondence:

Registrar & Transfer Agents OR **The Company at**

M/s MUFG Intime India Pvt Ltd
(Formerly known as Link Intime India Pvt. Ltd)
C 101, 247 Park, L.B.S. Marg,
Vikhroli (West),
Mumbai – 400083.

107, Turf Estate, Dr. E.MosesRoad,
Shakti Mill Lane, Mahalaxmi,
Mumbai – 400011.

For and on behalf of the Board

Place: Mumbai

Date: 14.08.2026

Mukesh D. Naik

Chairman & Managing director
DIN: 00412896

CERTIFICATE OF CHIEF EXECUTIVE OFFICER ON CORPORATE GOVERNANCE

To
The Board of Directors
M/s. Nutraplus India Limited

I have reviewed the financial statements and the cash flow statement of Nutraplus India Limited for the financial year 2025-26 and certify that:

These statements to the best of my knowledge and belief:
Do not contain any materially untrue statements or omit any material facts or contain statements that might be misleading:

Present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

To the best of my knowledge and belief, there are no transactions entered into by the Directors and Senior Management Personnel during the year, which are fraudulent, illegal or violative of the Company's Code of Conduct.

I accept responsibility for establishing and maintaining internal controls for financial reporting and have evaluated the effectiveness of the internal control systems of the Company for such reporting. I have disclosed to the Auditors and the Audit Committee, deficiencies, if any, in the design or operation of such internal controls, of which I am aware of and the steps taken and/or proposed to be taken to rectify these deficiencies.

I have also indicated to the Auditors and the Audit Committee significant changes in Internal Controls with respect to financial reporting during the year.

Significant changes in accounting policies during the year and these have been disclosed in the notes to the financial statements.

To the best of my knowledge and belief, there are no instances of significant fraud involving either the management or employees having a significant role in the Company's internal control systems with respect to financial reporting.

For Nutraplus India Limited

Uday Desai
CEO
Place: Mumbai
Date: 14.08.2026

PRACTICING COMPANY SECRETARY'S CERTIFICATE UNDER SUB-PARA 10(i) OF PART C OF SCHEDULE V OF SEBI (LODR), REGULATIONS, 2015

To,
The Members
NUTRAPLUS INDIA LIMITED

I, Mr. Pankaj S. Desai, Practicing Company Secretary, hereby certify that I have examined and verified the records, books and papers of the Company **NUTRAPLUS INDIA LIMITED** as required to be maintained under the Companies Act, 2013, SEBI Regulations, other applicable rules and regulations made thereunder, as regards the Directors of the Company for the Financial Year ended on 31st March, 2026.

I further certify that based on the examinations carried out by me and the explanations and representations furnished to me by the said Company, its officers and agents, none of the following Directors of the Company have been debarred or disqualified from being appointed or continuing as Directors of Company by the SEBI or Ministry of Corporate Affairs or any such statutory authority as on 31st March, 2026.

Sr. No.	Name of the Director	DIN	Category
1	Mr. Mukesh Dhirubhai Naik	00412896	Managing Director
2.	Mr. Nitin Maganlal Desai	08278643	Independent Director
3	Mr. Vinod Laxman Parab	07549370	Independent Director
4	Mrs. Daksha Pareshbhai Desai	06500999	Independent Director

Signature
Practicing Company Secretary: Pankaj S. Desai
ACS No.: 3398
C. P. No.: 4098
UDIN No.: A003398H001094708
Place: Mumbai
Date: 18.08.2026

<u>**AUDITORS' COMPLIANCE CERTIFICATE ON CORPORATE GOVERNANCE**</u>

To
The Members of Nutraplus India Limited,

We have examined the compliance of conditions of Corporate Governance by Nutraplus India Limited for the year ended March 31, 2026 stipulated in Listing Regulations of the said Company with Stock Exchanges.

The Compliance of condition of Corporate Governance is the responsibility of the Management. Our examination was limited to the procedures and implementation thereof, adopted by the Company to ensure Compliance with the condition of Corporate Governance. It is neither an audit nor an expression of an opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, we certify that the Company has fully complied with all the mandatory conditions of Corporate Governance as stipulated in Listing Regulations, 2015.

RAMAN S. SHAH & ASSOCIATES
Chartered Accountants
Firm Reg. No. 119891W

CA Bharat C. Bhandar
Partner
Membership No. 106122
Place: Mumbai
Date: 14.08.2026

ATTENDANCE SLIP

NUTRAPLUS INDIA LIMITED
(CIN: L24230MH1990PLC055347)
Registered Office: Flat No. 204, 2nd Floor, Fortune House, Gauthan No.2,13th Ns Road, Juhu, Vile Parle West,Mumbai-400049

36TH ANNUAL GENERAL MEETING – Wednesday, 30th September, 2026

Please complete this Attendance Slip and hand it over at the entrance of the Meeting Hall.

Name of the Shareholder/Proxy(s): ________________ Folio No…………………

Address: __________________________________ DP ID* ……………

No. of Shares held: ____________ Client Id*………...........

I hereby record my presence at the 36th ANNUAL GENERAL MEETING of the Company at **Flat No. 204, 2nd Floor, Fortune House, Gauthan No.2,13th Ns Road, Juhu, Vile Parle West,Mumbai-400049** on Wednesday, 30th September, 2026.

*To be used for shares held in electronic form

SIGNATURE OF THE SHAREHOLDER / PROXY

PROXY FORM

[Pursuant to Section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

NUTRAPLUS INDIA LIMITED

(CIN: L24230MH1990PLC055347)

Regd. Office: Flat No. 204, 2nd Floor, Fortune House, Gauthan No.2,13th Ns Road, Juhu, Vile Parle West,Mumbai-400049.

Email: nutraplus@gmail.com, Website: www.nutraplus.in

36th ANNUAL GENERAL MEETING – Wednesday, 30th September, 2026

Name of the Member (s): Registered Address: Email Id: Folio / DP ID – Client ID No :

I/We being the member (s) of ____________________________ shares of the above named Company hereby appoint:

1. Name_________________ Address _________________________________

Email Id________________ Signature _______________________ or falling him;

2. Name_________________ Address _________________________________

Email Id________________ Signature _______________________ or falling him;

3. Name_________________ Address _____________________________________

Email Id________________ Signature _______________________ or falling him; as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 36th Annual General Meeting on Wednesday, 30th September, 2026 at 01.00 p.m. at Flat No. 204, 2nd Floor, Fortune House, Gauthan No.2,13th Ns Road, Juhu, Vile Parle West,Mumbai-400049 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolutions			**Optional***
Sr. No.	**ORDINARY BUSINESS**	For	Against
1.	Adoption of Audited Financial Statements for the year ended 31st March, 2026, Reports of the Directors and Auditors.		
2.	To appoint Director in place of Mr. Mukesh Dhirubhai Naik (DIN: 00412896) who retires by rotation and being eligible offers himself for reappointment.		

Signed this ______da f 026

Affix
Revenue
Stamp

Signature of Shareh ______________

Signature of Proxy holder(s)____________________________

Notes:

1. This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the meeting.
2. For the Resolutions please refer to the Notice of 36th Annual General Meeting.
3. *It is optional to put a 'X' in the appropriate column against the Resolutions indicated in the Box. If you leave the 'For' or 'Against' column blank against any or all Resolutions, your proxy will be entitled to vote in the manner as he/she thinks appropriate.

Please complete all details including details of member(s) in the above box before submission.

INDEPENDENT AUDITOR'S REPORT ON AUDITED STANDALONE FINANCIAL RESULTS

To
The Board of Directors
NUTRAPLUS INDIA LIMITED

Report On Audit of the Standalone Financial Results

Qualified Opinion
We have audited the accompanying Statement of Standalone Financial Results of NUTRAPLUS INDIA LIMITED ("the Company") for the quarter and year ended 31st March 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matters described in the "Basis for Qualified Opinion" section below, the aforesaid Statement:
a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit for the quarter ended 31st March 2026 and net loss for the year ended 31st March 2026 and other financial information of the Company for the quarter and year ended 31st March 2026.

Basis for Qualified Opinion
i. Notice was issued by Saraswat Co-operative Bank Limited dated 18 February 2020 under Section 13(2) of the Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest (SARFAESI) Act, 2002 for non-payment of principal and interest by the Company and accordingly all loan accounts became Non-Performing Assets effective from respective dates mentioned in such notice.
ii. The Company holds 33.58% shareholding in Techno Point Mercantile Private Limited. However, the Company has not prepared consolidated financial statements considering the said entity as an associate company in terms of Section 2(6) of the Companies Act, 2013 and applicable Indian Accounting Standards.
iii. With respect to Trade Receivables amounting to Rs. 33.54 Lakhs as at 31st March 2026, in absence of balance confirmations and other supporting audit evidence, we are unable to comment upon its recoverability.
iv. With respect to Other Current Assets amounting to Rs. 389.42 Lakhs as at 31st March 2026, in absence of confirmations, reconciliation and supporting evidence, we are unable to comment upon their recoverability.

v. With respect to Non-Current Borrowings amounting to Rs. 217.42 Lakhs as at 31st March 2026, in absence of confirmations and supporting evidence, we are unable to comment upon the completeness and accuracy of such balances.
vi. With respect to Trade Payables amounting to Rs. 847.37 Lakhs as at 31st March 2026, in absence of third-party confirmations and reconciliations, we are unable to comment upon the completeness and correctness of such balances.
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 Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results 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 obtained by us is sufficient and appropriate to provide a basis for our qualified opinion.

Material Uncertainty Related to Going Concern

We draw attention to the accompanying financial results:
a) The Company incurred net loss of Rs. 34.01 Lakhs during the year ended 31st March 2026 and accumulated losses have resulted into complete erosion of net worth.
b) The Company has negative net worth of Rs. 569.02 Lakhs as at 31st March 2026.
c) The Company has lost all its Property, Plant and Equipment under SARFAESI proceedings and has discontinued substantially all business activities.
d) The Company has lost key employees in finance, accounts, legal, production and marketing functions.
e) The Company has defaulted in repayment obligations to banks and creditors.
These events and conditions indicate existence of material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern.
Our opinion is not modified in respect of this matter.
Management's Responsibilities for the Standalone Financial Results
These standalone financial results have been prepared on the basis of the standalone financial statements.
The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit/loss and total comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").
This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and

design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the 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 the Management and Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 Standards on Auditing ("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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

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 results, 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, but not for the purpose of expressing an opinion on effectiveness of the Company's internal control.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.

• Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on 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 material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained upto 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 results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

• Obtain sufficient appropriate audit evidence regarding the standalone financial results of the Company to express an opinion on the standalone financial results.

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

Other Matter

The Statement includes the results for the quarter ended 31st March 2026 and 31st March 2025 being the balancing figures between the audited figures in respect of the full financial years ended 31st March 2026 and 31st March 2025 respectively and the published year-to-date figures up to the end of the third quarter of the respective financial years, which were subjected to limited review by us.

For RAMAN S. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No.: 119891W
BHARATKUMAR CHHIBUBHAI BHANDARI
Digitally signed by BHARATKUMAR CHHIBUBHAI BHANDARI
Date: 2026.05.25 14:42:48 +05'30'
CA BHARAT C. BHANDARI
Partner
Membership No :- 106122
Place : Mumbai
Date : 25th May,2026
UDIN:- 26106122BPWPUP5879

NUTRAPLUS INDIA LIMITED
STANDALONE BALANCE SHEET AS AT 31 MARCH, 2026

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
ASSETS			
Non-Current assets			
(a) Property, plant & equipment	2	-	-
(b) Intangible Assets		-	-
(c) Capital Work-in-Progress		-	-
(d) Investment in Joint Venture		-	-
(e) Financial Assets			
(i) Investments	3	2,400	2,400
(ii) Other Financial Assets		-	-
Total Non-Current assets		**2,400**	**2,400**
Current assets			
(a) Inventories	5	-	-
(b) Financial Assets			
(i) Investments	4	15,00,000	15,00,000
(ii) Trade receivables	6	33,53,619	33,53,619
(iii) Cash and cash equivalents	7	6,17,666	6,80,405
(iv) Other Financial Assts		-	-
(d) Other Current assets	8	4,60,57,770	4,60,86,770
Total Current assets		**5,15,29,055**	**5,16,20,794**
Total Assets		**5,15,31,455**	**5,16,23,194**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	9	17,04,55,430	17,04,55,430
(b) Other Equity	10	(22,73,57,840)	(22,39,56,610)
Total Equity		**(5,69,02,410)**	**(5,35,01,180)**
Liabilities			
Non-Current liabilities			
Financial Liabilities			
(i) Borrowings	11	2,17,42,042	1,78,54,367
(ii)Deferred Tax Liabilities(Net)	12	-	-
Total non-current liabilities		**2,17,42,042**	**1,78,54,367**
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	13	-	-
(ii) Trade payables	14	8,47,76,854	8,53,55,038
(iii) Other Financial Liabilities	15	-	-
(b) Other Current liabilities	16	9,61,062	9,61,062
(C) Provisions	17	4,51,009	4,51,009
(d) Current tax liabilities	18	5,02,898	5,02,898
Total current liabilities		**8,66,91,823**	**8,72,70,007**
Total Equity and Liabilities		**5,15,31,455**	**5,16,23,194**
		-	-

See accompanying notes to the financial statements 1 to 32

As per our attached report of even date	**For and on behalf of the Board of Directors**	
	Mukesh D. Naik	**Nitin Desai**
	Chairman & Mg. Director	**Director**
(CA Bharat C. Bhandari)	**DIN: 00412896**	**DIN: 08278643**
Partner		
For Raman S. Shah & Associates		
Chartered Accountants	**Ritesh Ganeriwala**	**Uday Desai**
FRN No. 119891W	CS & Compliance Officer	**Chief Executive Officer**
M. No. 106122	Membership No. A59497	
Place : Mumbai		
Date : 25th May, 2026	Date : 25th May, 2026	

NUTRAPLUS INDIA LIMITED

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

S.No.	Particulars	Note No.	For the Year Ended 31st March, 2026	For the Year Ended 31st March, 2025
1	**INCOME**			
	Revenue from operations	19	-	-
	Other Income	20	15,77,518	-
	Total Income		**15,77,518**	**-**
2	**EXPENDITURE**			
	Cost of Materials Consumed / impaired	21	-	-
	Changes in Inventories of Finished Goods & Work-in-Progress	22	-	-
	Employee Benefits Expense	23	1,56,000	1,56,000
	Finance Costs	24	8,268	3,811
	Depreciation and Amortization		-	-
	Other Expenses	25	48,14,480	3,41,150
	Total Expenditure		**49,78,748**	**5,00,961**
3	Profit/(Loss) from operations before Exceptional & Extra Ordinary Items (1-2)		(34,01,230)	(5,00,961)
4	Exceptional Items	26		
	Less : Loss On sale of Assets		-	-
	Add : The Saraswat Co-op. Bank Ltd Loan Waiver Account		-	-
5	Profit/(loss) from Ordinary Activities Before Tax (3-4)		(34,01,230)	(5,00,961)
6	**Tax Expenses**			
	Current Tax Expenses		-	-
	Mat Credit Entitlement		-	-
	Deferred Tax		-	-
7	**Profit/(Loss) from ordinary activities after tax (5-6)**		**(34,01,230)**	**(5,00,961)**
8	Extraordinary Items (Net of Tax Expenses)	27	-	-
9	**Net Profit/(Loss) for the period (7-8)**		**(34,01,230)**	**(5,00,961)**
10	**Other Comprehensive Income**			
	Items that will not be reclassified to Statement of Profit and Loss			
	Remeasurements of net defined benefit plans		-	-
	Total Comprehensive income for the year (9+10)		**(34,01,230)**	**(5,00,961)**
	Earnings per equity share of face value of Rs. 5/- each			
	Basic and Diluted (in Rs.)		(0.10)	(0.01)

See accompanying notes to the financial statements

As per our attached report of even date

For and on behalf of the Board of Directors

Mukesh D. Naik
Chairman & Mg. Director
DIN: 00412896

Nitin Desai
Director
DIN: 08278643

(CA Bharat C. Bhandari)
Partner
For Raman S. Shah & Associates
Chartered Accountants
FRN No. 119891W
M. No. 106122
Place : Mumbai
Date : Date : 25th May, 2026

Uday Desai
Chief Executive Officer

Ritesh Ganeriwala
CS & Compliance Officer
Membership No. A59497

Date : 25th May, 2026

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

Particulars	For the year ended 31st March, 2026		For the year ended 31st March, 2025	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		(34,01,230)		(5,00,961)
Adjustments for:				
Depreciation and amortisation				
Loss on sale of car				
Provision for decline in Investment				
Provision for doutful debt				
Capital Work In progress Written off				
Finance costs	8,268		3,811	
Interest income				
Provision for obsolete/impaiment of inventory				
Trade Receivable written o/ff				
Dividend income				
		8,268		3,811
Operating profit / (loss) before working capital changes		(33,92,962)		(4,97,150)
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories witten off	-		-	
Trade receivables	-		-	
Short-term loans and advances				
Other current assets	29,000		-	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(5,78,184)		-	
Other current liabilities	-		-	
Short-term provisions	0		-	
Current Tax Liabilities	-		-	
		(5,49,184)		-
		(39,42,146)		(4,97,150)
Cash flow from extraordinary items				
Cash generated from operations		(39,42,146)		(4,97,150)
Net income tax (paid) / refunds/excess provision				
		(39,42,146)		(4,97,150)
Net cash flow from / (used in) operating activities (A)		**(39,42,146)**		**(4,97,150)**
B. Cash flow from investing activities				
Property acquired by Bank under Sarfesia	-		-	
Purchase of short-term investments	-		-	
Sale of investment	-		-	
Interest received	-		-	
cwip Written off	-		-	
Dividend received	-	-	-	-
Cash flow from extraordinary items	-		-	
		-		-
Net cash flow from / (used in) investing activities (B)		**-**		**-**
See accompanying notes forming part of the financial statements				

As per our attached report of even date

For and on behalf of the Board of Directors

Nitin Desai
Director
DIN: 08278643

Mukesh D. Naik
Chairman & Mg. Director
DIN: 00412896

(CA Bharat C. Bhandari)
Partner
For Raman S. Shah & Associates
Chartered Accountants
FRN No. 119891W
M. No. 106122
Place : Mumbai
Date : 25th May, 2026

Ritesh Ganeriwala
CS & Compliance Officer
Membership No. A59497

Uday Desai
Chief Executive Officer

STADALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2026

Particulars	As at 31st March, 2026		As at 31st March, 2025	
C. Cash flow from financing activities				
Current year categoring non current Liabilities of borrowings to current liabilities as bank issued notice on account of default (Previous year figures represents Proceeds from borrowings (net)				
Net increase / (decrease) in other Financial Liabilities	38,87,675		-	
Current year categoring current Liabilities of borrowings represents term loan repayable on demand due to bank legal notice (Previous year figures represents Proceeds from current borrowings (net)Net increase / (decrease)				
Finance cost	(8,268)		(3,811)	
Extraordinary item of loss		38,79,407		(3,811)
Net cash flow from / (used in) financing activities (C)		**38,79,407**		**(3,811)**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		**(62,739)**		**(5,00,961)**
Cash and cash equivalents at the beginning of the year		6,80,405		6,80,405
Cash and cash equivalents at the end of the year		6,17,666		6,80,405
Net increase / (decrease) in Cash and cash equivalents		**(62,739)**		**-**
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet		6,17,666		6,80,405
Less: Bank balances not considered as Cash and cash equivalents as defined in Ind AS 7 Cash Flow Statements				
Net Cash and cash equivalents (as defined in IND AS 7 Cash Flow Statements)		**6,17,666**		**6,80,405**
Add: Current investments considered as part of Cash and cash equivalents (as defined in Ind AS 7 Cash Flow Statements)				
Cash and cash equivalents at the end of the year *		**6,17,666**		**6,80,405**
* Comprises:				
(a) Cash on hand		1,48,083		1,97,083
(b) Cheques, drafts on hand				
(c) Balances with banks				
(i) In current accounts		4,69,583		4,83,322
(ii) In earmarked accounts (give details) (Refer Note (ii) below)				
- Balances held as margin money or security against borrowings, guarantees and other commitments				
		6,17,666		**6,80,405**

See accompanying notes forming part of the financial statements

As per our attached report of even date | **For and on behalf of the Board of Directors**

Nitin Desai
Director
DIN: 08278643

Mukesh D. Naik
Chairman & Mg. Director
DIN: 00412896

(CA Bharat C. Bhandari)

Partner
For Raman S. Shah & Associates
Chartered Accountants
FRN No. 119891W
M. No. 106122
Place : Mumbai
Date : 25th May, 2026

Ritesh Ganeriwala
CS & Compliance Officer
Membership No. A59497

Uday Desai
Chief Executive Officer

(Amount in Rs.)

NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT 31st MARCH 2026

Note 2: Property, Plant and Equipment

	Leasehold Land	Site Development	Buildings	Plant & Equipments	Electric Installation	Laboratory Testing Equipments	Furniture & Fixture	Vehicles	Office Equipments	Computers	Goodwill	Total
Gross Carrying Value												
Balance as at 31st March 2025	-	-	-	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-	-	-	-
Deductions/ Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31st March 2026	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation												
Balance as at 31st March 2025	-	-	-	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-	-	-	-
Deductions/ Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31st March 2026	-	-	-	-	-	-	-	-	-	-	-	-
Net carrying amount as at 31st March 2026	-	-	-	-	-	-	-	-	-	-	-	-
Net carrying amount as at 31st March 2025	-	-	-	-	-	-	-	-	-	-	-	-

Gross carrying value	Leasehold Land	Site Development	Buildings	Plant & Equipments	Electric Installation	Laboratory Testing Equipments	Furniture & Fixture	Vehicles	Office Equipments	Computers	Goodwill	Total
Balance as at 1st April 2023	-	-	-	-	-	-	-	-	-	-	-	-
Additions	-		-	-	-	-			-	-		-
Deductions/ Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31st March 2025	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation								-				
Balance as at 1st April 2023	-	-	-	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-	-		-
Deductions/ Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31st March 2025	-	-	-	-	-	-	-	-	-	-	-	-
Net carrying amount as at 1st April 2025	-	-	-	-	-	-	-	-	-	-	-	-
Net carrying amount as at 31st March 2023	-	-	-	-	-	-	-	-	-	-	-	-

2.1) Saraswat Bank declared the Company as Non performing Asset and has initiated Notice u/s.13(2) of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security interest Act 2002. The Company has handed over the possession of all assets mortgaged/pleadged to bank in FY 19-20, however under COVID 19 situation the legal formalities with auction was completed in the FY 20-21.

2.2) Owing to the fire accident in FY 14-15, the Company has lost various historical data related to original cost of various fixed assets located at plant along with the updated fixed asset register maintained at the plant. The Company could not prepare the item wise fixed assets register.

2.3) In current year FY 20210-21, entire property under fixed assets is taken over by Saraswat Bank and balance still remaining under CWIP is Rs. 11,96,712/= towards advance for land. As per the opinion of management, this amount is not realisable, hence it is written off in financial year 2021-22.

NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT 31st MARCH 2026

(Amount In Rs.)

Note No.	Particulars	As at 31st March, 2026	As at 31st March, 2025
	Non-Current assets		
3	**Financial Assets-Investments**		
	Invest in equity instruments		
	II)Tarapur Environment Protection Society	2,400.00	2,400.00
	(24 Equity Shares of Rs.100/- each fully paid)		
		2,400.00	**2,400.00**
	Less: Provision for diminution in value of investment	**-**	**-**
	Total	**2,400.00**	**2,400.00**
	Current Assets		
4	**Investments**		
	Investments in Equity Instruments (Unquoted)		
	(i) Tecknopoint Merchantile Co. Pvt. Ltd. (Refer note below #)	4,15,00,000.00	4,15,00,000.00
	(ii) 41,50,000 Equity shares of Rs. 10/- each fully paid)		
	Less: Provision for decline in investment	4,00,00,000.00	4,00,00,000.00
	Total - Current Investments	**15,00,000.00**	**15,00,000.00**
	Notes:		
	4.1 The Company is of the view that it will disinvest the above current investment shortly and hence it is grouped under current investments. The Company had made the provision for decline in value of Rs. 4,00,00,000/= in FY 2019-20, as the investee Company net worth is negligible and it is continued in absence of its information.		
5	**Inventories**		
	a) Raw Materials	-	-
	Raw Materials in transit		
	Less: Write off/impairment	-	-
		-	**-**
	b) Work - in - Process	-	-
	Less: Write off/impairment	-	-
		-	**-**
	c) Finished Goods	-	-
	Less: Write off/impairment	-	-
		-	**-**
	d) Fuel & Packing Material	-	-
	Less: Impairment of RM/WIP/FG	-	-
		-	**-**
	Total	**-**	**-**

6	**Trade receivables**		
	Trade receivables outstanding for a period exceeding six months from the date they were due for payment		
	Secured, considered goods	-	-
	Unsecured, considered goods	-	-
	Doubtful but considered goods	1,63,29,761.00	1,63,29,761.00
		1,63,29,761.00	1,63,29,761.00
	Less: Bad debts during the year	-	-
	Less: Provision for doubtful trade receivable	1,29,76,142.00	1,29,76,142.00
		33,53,619.00	33,53,619.00
	Other Trade Receivable		
	Secured, considered goods	-	-
	Unsecured, considered goods	-	-
	Doubtful	-	-
		-	-
	Less: Provision for doubtful trade receivable	-	-
		-	-
	Total	**33,53,619.00**	**33,53,619.00**

	Outstanding for following periods from due date of payment					**Total**
Particulars	**Less Than 6 m**	**6m - 1Y**	**1-2 Y**	**2-3 Y**	**More Than 3Y**	
(A) Undisputed Trade Receivables – Considered Good	-	-	-	-	-	-
(Previous Year)						
(B) Undisputed Trade Receivables – Considered Doubtful	-	-	-	-	1,38,95,868.00	1,38,95,868.00
(Previous Year)	-	-	-	-	(1,38,95,868.00)	(1,38,95,868.00)
(C) Disputed Trade Receivables – Considered Good	-	-	-	-	-	-
(Previous Year)	-	-	-	-	-	-
(D) Disputed Trade Receivables – Considered Doubtful	-	-	-	-	24,33,893.00	24,33,893.00
(Previous Year)	-	-	-	-	(24,33,893)	(24,33,893)

7	**Cash and Cash Equivalents**		
	(a) Cash on hand	1,48,083	1,97,083
	(b) Balances with Banks		
	(i) In current accounts	4,69,583	4,83,322
	(ii) In Earmarked balances with banks: Balance in Dividend Account		
	(iii)In Earmarked Balances held as margin money or security against borrowings, guarantees and other commitment		
	FDR		
	Accured Interest thereon	-	-
	Total	**6,17,666.00**	**6,80,405.00**
	Of the above, the balances that meet the definition of Cash and Cash equivalents as per Ind AS 7 Cash Flow Statements	**6,17,666.00**	**6,80,405.00**
8	**Other Current Assets**		
	(a) Security Deposits (refer note 1 bolow)		
	Secured, considered goods	-	-
	Unsecured, considered goods	1,38,56,034.00	1,38,85,034.00
	Doubtful	-	-
		1,38,56,034.00	1,38,85,034.00
		1,38,56,034.00	1,38,85,034.00
	(b) Loans and advances to employees		
	Secured, considered goods	-	-
	Unsecured, considered goods	-	-
	Doubtful	**15,78,975.00**	**15,78,975.00**
		15,78,975.00	15,78,975.00
		15,78,975.00	15,78,975.00
	© Balances with government authorities		
	Unsecured, considered goods		
	(i) CENVAT credit receivable/refundable	4,13,087.00	4,13,087.00
	(iI) VAT / CGST credit receivable/refundable	5,04,149.00	5,04,149.00
	(iii) MAT credit entitlement	2,47,87,627.00	2,47,87,627.00
		2,57,04,863.00	2,57,04,863.00
	Note: Security deposits include balances with public bodies including Government and regular deposits.		
	Insurance claim receivable	-	-
	Prepaid Expenses	-	-
	TDS reimbursement receivable	-	-
	Total	**4,11,39,872.00**	**4,11,68,872.00**
	Other Current Assets		
	Insurance claim receivable	-	-
	Prepaid Expenses	-	-
	Advance against tax	57,579.00	57,579.00
	Security Deposits	34,88,339.00	34,88,339.00
	Loans & Advances to Employees	-	-
	Balances with Govt Authorities	13,71,980.00	13,71,980.00
		4,60,57,770.00	**4,60,86,770.00**

Note No. 9

a) Share Capital **(Amount in Rs.)**

Particulars	As at 31st March 2026		As at 31st March 2025	
	Number	Amount (Rs.)	Number	Amount (Rs.)
Authorized (Face Value Rs. 5/-)				
Equity Shares	6,00,00,000	30,00,00,000	6,00,00,000	30,00,00,000
Issued, Subscribed & Paid - up (Face Value Rs. 5/-)				
Equity Shares (fully paid up)	3,40,91,086	17,04,55,430	3,40,91,086	17,04,55,430
TOTAL	**3,40,91,086**	**17,04,55,430**	**3,40,91,086**	**17,04,55,430**

b) Rights of Equity Shareholders

The Company has only one class of Equity Shares having par value of Rs. 5/- each, holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holder of equity shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amount. The distribution will be in proportion to the number of equity shares held by the shareholders.

c) Reconciliation of numbers of equity shares

Particulars	As at 31st March 2026		As at 31st March 2025	
	Number	Amount (Rs.)	Number	Amount (Rs.)
Shares outstanding at the beginning of the year	3,40,91,086	17,04,55,430	3,40,91,086	17,04,55,430
Shares issued during the year	0	0	0	0
Warrant issued during the year	0	0	0	0
Bonus allotment issued during the year	0	0	0	0
Shares allotment against Split issue during the year	0	0	0	0
Shares outstanding at the end of the year	3,40,91,086	17,04,55,430	3,40,91,086	17,04,55,430
TOTAL	**3,40,91,086**	**17,04,55,430**	**3,40,91,086**	**17,04,55,430**

d) Details of members holding equity shares more than 5%

Name of Shareholder	As at 31st March 2026		As at 31st March 2025	
	No. of Shares Held	% of Holding	No. of Shares Held	% of Holding
Mukesh Naik (Promoter)	38,88,060	11.40%	38,88,060	11.40%
Uday Desai (Promoter Group)	37,45,280	10.99%	37,45,280	10.99%
Gita Naik (Promoter Group)	27,25,580	7.99%	27,25,580	7.99%
Nidhi Naik (Promoter Group)	33,00,000	9.68%	33,00,000	9.68%

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

NOTE: 10 Equity Share Capital :

Particulars	Balance as at 1st April, 2025	Changes in equity share capital during the 2025-26	Balance as at 31st March' 2026	Balance as at 1st April' 2025	Changes in equity share capital during the 2025-26	Balance as at 31st March, 2026
Equity Shares of Rs. 5/- each fully paid up	17,04,55,430	-	17,04,55,430	17,04,55,430	-	17,04,55,430

OTHER EQUITY : **(Amount in Rs.)**

Particulars	Reserve and Surplus				Other Comprehensive Income	
	General Reserve	Capital Reserve	Securities Premium	Retained Earnings	Remeasurements of net defined benefit plans	Total
Balances as at 1st April, 2025	**5,000**	**5,80,158**	**40,11,11,867**	(62,56,53,636.00)	**-**	(22,39,56,610)
Profit/(loss) for the year	-	-	-	(34,01,230.00)	-	(34,01,230)
Income for the year	-	-	-	-	-	-
preferential basis	-	-	-	-	-	-
expenses	-	-	-	-	-	-
Dividend-Equity Share	-	-	-	-	-	-
Corporate Dividend Tax	-	-	-	-	-	-
Corporate Dividend Tax for earlier years	-	-	-	-	-	-
Transfer to general reserve	-	-	-	-	-	-
Transfer from retained earnings	-	-	-	-	-	-
Balance as at 31st March, 2026	**5,000**	**5,80,158**	**40,11,11,867**	**(62,90,54,867.00)**	**0**	**(22,73,57,840)**

See accompanying notes to the financial statements

As per our attached report of even date

(CA Bharat C. Bhandari)
Partner
For Raman S. Shah & Associates
Chartered Accountants
FRN No. 119891W
M. No. 106122
Place : Mumbai
Date : 25th May, 2026

For and on behalf of the Board of Directors

Mukesh D. Naik
Chairman & Mg. Directc
DIN: 00412896

Nitin Desai
Director
DIN: 08278643

Uday Desai
Chief Executive Officer

Ritesh Ganeriwala
CS & Compliance Officer
Membership No. A59497

NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT 31st MARCH 2026

	Particulars	As at 31st March 2026	As at 31st March 2025
	Non-Current Liabilities-Financial Liabilities		
11	**Borrowings-Non Current**		
	Secured- At Amortised Cost		
	Term Loan- from Banks		-
	From other parties		
	Secured		
	Unsecured from relataed party (refer note ii below)	2,17,42,042	1,78,54,367
	Total	**2,17,42,042**	**1,78,54,367**

NOTE:
(i) In FY 2020-21, the related party borrowings of Rs. 1,75,17,000/- is on account The Saraswat Bank Co-Op. Ltd took the personal property of Managing Director & his mother under Securitisation and Reconstruction of Financial Assets and Enforcement of Security interest Act 2002 (SARFESIA) and auctioned it in order to recover its long term & short term loans.

	Particulars	As at 31st March 2026	As at 31st March 2025
12	**Deferred Tax Liabilities**		
	Opening Balance	-	-
	Less: Current year reversed refer note below	-	-
	Total	**-**	**-**
	Tax effect of items constituting deferred tax liability		
	Difference in depreciation and amortization for accounting and income tax purpose	-	-
	Tax effect of items constituting deferred tax liability		**-**
	Tax effect of items constituting deferred tax assets		
	On unabsorbed Depreciation & Losses	-	-
	On Provision for Gratuity	-	-
	Tax effect of items constituting deferred tax assets	**-**	**-**
	Net deferred tax liability/ (Asset) refer to note below	**-**	**-**

Note:
In FY 2020-21, the bank has taken possession all property, plant & equipmentand auctioned it to recover their dues of under SRFESIA Act, 2002, hence there is no differences arises on account of deferred tax liabilities. In absence of future taxable profit, the utilisation of deferred tax asset generated in the FY 20-21 & FY 2221-22 year for Rs. 17,48,83,233/= has not been recognised in compliance of IND AS 12 as contemplated in Companies Act, 2013.

Current Liabilities-Financial Liabilities

13	**Borrowings-Current**		
	Secured -At Amortised Cost		
	Term Loan- from Banks	-	-
	(Loans repayable on demand from Bank)		
	Working Capital Loans - From Banks	-	-
	(Loans repayable on demand from Bank) **Total**	**-**	**-**

NOTE:

13.1 Working capital loan availed from Saraswat Co-op Bank Ltd is secured by way of hypothecation of stock and debtors.

13.2 Short-term borrowings guaranteed by some of the directors.

13.3 The Company has defaulted in repayment of loans and interest in respect of of the loans and borrowings has become non-performing assets. Hence bank issued Notice u/s.13(2) of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security interest Act 2002. Hence entire borrowings of the bank is categorised as loan repayable on demand for FY 2019-20. In current year entire loan is written off against property, plant & equipments being given to bank under SARFESIA.

14	**Trade Payables****		
	Trade payables * **No dues for payment**	**-**	**-**
	Trade payables * A**ll dues for payment**	8,47,76,854	8,53,55,038
	Total	**8,47,76,854**	**8,53,55,038**

Particulars	**Outstanding for following periods from due date of payment**					**Total**
	Less Than 6 m	**6m - 1Y**	**1-2 Y**	**2-3 Y**	**More Than 3Y**	
(A) Undisputed due – MSME (refer note below)						
(Previous Year)						
(B) Undisputed due – Others					7,30,03,425	7,30,03,425
(Previous Year)					(7,35,81,609)	(7,35,81,609)
(C) Disputed dues – MSME					16,96,696	16,96,696
(Previous Year)					(16,96,696)	(16,96,696)
(D) Disputed dues – Others					1,00,76,733	1,00,76,733
(Previous Year)					(1,00,76,733)	(1,00,76,733)

Note: Company has lost all key personnel in accounts and finance division, hence it could not finalise the list of MSME Trade payable. Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2023, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

15	**Other Financial Liabilities**		
	Current maturities of long term debt	-	-
	Interest Accured but not due on borrowings	-	-
	Other Payables	-	-
	Total	**-**	**-**
16	**Other Current Liabilities**		
	Statutory Dues	9,61,062	9,61,062
	Total	**9,61,062**	**9,61,062**
17	**Provisions**		
a)	Provision for Employee benefits	-	-
b)	Unpaid Dividend	4,48,842	4,48,842
c)	provision for expenses	2,167	2,167
	Total	**4,51,009**	**4,51,009**
18	**Current Tax Liabilities (Net)**		
	Provision for Taxes	5,02,898	5,02,898
	Total	**5,02,898**	**5,02,898**

NUTRAPLUS INDIA LIMITED **Annual Report 2025-26**

NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT 31st MARCH 2026

NOTE No.	Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
19	**Revenue from Operations**		
	Sale of Residue	-	0
	Less:- GST	-	-
		-	-
	Total	-	-
20	**Other Income**		
(i)	Interest Received	-	-
(ii)	Dividend Income from long - term investments	-	-
(iii)	Creditors W/Off	-	-
(iv)	Interest on MSED Deposit	-	-
(v)	Interest on Fixed Assets	-	-
(vI)	Others receipt	15,77,518	-
	Total	**15,77,518**	-
21	**Cost of Materials Consumed / impaired**		
	Opening Stock of Raw Material	-	-
	Add: Purchases	-	-
	Less: Closing Stock of Raw Material	-	-
	Add: Written off/Impairment of Stock	-	-
	Total	-	-
	Note: The above closing stock of raw material is totally impaired. The material lying in the vessel was totally unusable and the recovery material is sold during the year. Hence here is no closing stock.		
22	**Changes in Inventories of Finished Goods & Work in Progress**		
	<u>Inventories at the end of the year</u>		
	Finished Goods	-	-
	Less: Write off / impairment of stock	-	-
	Work-in-Process	-	-
	Less: Write off / impairment of stock	-	-
		-	-
	<u>Inventories at the beginning of the year</u>		
	Finished Goods	-	-
	Work-in-Process	-	-
		-	-
	Net (increase)/decrease	-	-
23	**Employee Benefits Expense**		
	Salaries & Wages	1,56,000	1,56,000
	Contribution to Provident & Other Fund	-	-
	Staff Welfare Expenses	-	-
	Gratuity Expeses	-	-
	Total	**1,56,000**	**1,56,000**
	NOTE:		
	(i) Salaries and wages include: Salaries, wages, bonus, prequistes and all other amount payable to employees in respect of services rendered as per their employment terms under a contract of service / employment.		

24	**Finance Cost**		
(i)	Interest Expenses on Borrowings	-	-
	Others:-		
(ii)	Interest on Delayed Payment of Direct Taxes	-	-
(iii)	Interest on Delayed Payment of Indirect Taxes	-	-
(iv)	Other Borrowing costs- Bank Charges	8,268	3,811
	Total	**8,268**	**3,811**
	# Other borrowing costs include loan processing charges incurred in connection with borrowings etc.		
25	**Other Expenses**		
(i)	Annual listing fees	7,47,900	-
(ii)	BSE Revocation fees	2,36,000	-
(iii)	BSE Reinstatement fees	17,70,000	-
(iv)	SEBI SOP Fees	16,70,880	-
(v)	Power & Fuel	-	-
(vi)	Software	44,700	-
(vii)	Rent Including Lease Rental	-	-
(viii)	Repairs & Maintance-Building	-	-
(ix)	Repairs & Maintance-Machinery	-	-
(x)	Repairs & Maintance-Others	-	-
(xi)	Laboratary & Pollution	-	-
(xii)	Insurance	-	-
(xiii)	Rates & Taxes	-	-
(xiv)	Communication Expenses	-	-
(xv)	Travelling & Conveyance	-	-
(xvi)	Printing & Stationery		3,000
(xvii)	Freight & Forwarding	-	-
(xviii)	Business Promotion Expenses	-	-
(xix)	Donations & Contributions	-	-
(xx)	Legal & Professionals	3,15,000	2,65,900
(xxi)	Payment of Auditors		50,000
(xxii)	Discount	-	-
(xxiii)	Net Loss on Foreign Currency transaction & translation (Other than Considered in Finance Cost)	-	-
(xxiv)	Profit/Loss of sale on Car	-	-
(xxv)	Prior Period items	-	-
(xxvi)	SUNDRY DEBTORS W/OFF Bad Debts	-	-
(xxvii)	Miscellaneous expenses	30,000	22,250
(xxviii)	W/OFF CAPITALIZATION	-	-
(xxix)	PROVISION FOR DOUBTFUL DEBTS	-	-
(xxx)	PROVISION OF DECLINE IN INVESTMENT	-	-
(xxxi)	SHORT/EXCESS PROVISION of interest	-	-
(xxxii)	Commission Charges	-	-
(xxxiii)	Investment W/off	-	-
(xxxiv)	VAT penalty	-	-
	Total	**48,14,480**	**3,41,150**
	# Payments to the auditors comprises (net of gst input credit, where applicable):		
	As auditors - statutory audit		50,000
	For taxation matters		
	For other services		
	Reimbursement of expenses		
	Total	**-**	**50,000**

	## Details of Prior period items (net) Prior period expenses (Revenue expenditure of previous year)	-	-
	Total	**-**	**-**

NOTE No.	Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
26	**Exceptional Items**		
	Loss on Sale of Assets (refer note i below)	-	-
	Loan Waiver Account (refer note ii below)	-	-
	Total	-	-
	Notes: (i) The Saraswat co-op Bank Limited has taken possession in FY 2019-20 under SARFESIA Act, 2002 under Section 13(2). However they could not complete the procedure of finding buyers, carrying auction due to epidemic spread of COVID 19. In FY 2020-21, bank has completle auctioned the property plants and assets and sold to the similar party manufacturing bulk drug and pharma industry. Hence the loan account was settled as per the proceeds on sale of assets, which realised the book loss as reported (ii) Under SARFESIA, 2002, the bank completed the procedure as explained as above and has waived the balance loan, which is not recoverable due to negetive net worth of the Company.		

NOTE No.	Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
27	Extraordinary Items (net of Tax)	-	-
	Total		-
	Note: The Company has claim against insurance company, which is pertaining to fire incedent in FY 2013-14. The insurance Company has settled the claim, which is not acceptable to the Company. Now there are no key keypersoonel responsible for the follow up for the same and it is more than 5 years old, hence it is written off under extra ordinary items.		

NUTRAPLUS INDIA LIMITED
Notes forming part of the financial statements

Disclosures under Accounting Standards (contd.)

28 a. **Related party transactions**
28.b **Details of related parties:**

Description of relationship	Names of related parties
Key Management Personnel (KMP)	Mukesh Naik, Uday Desai and Dilip Pimple and Nancy Nepoleon
Relatives of KMP	Gita Naik, Nirmalaben Naik and Nidhi Naik
Company in which KMP / Relatives of KMP can exercise significant influence	VetPharma Limited, Uday Chemical Engg. & Projects Ltd, Aster Generic p. ltd, UCE Project P Ltd

Note: Related parties have been identified by the Management.
Details of related party transactions during the year ended 31 March, 2026 and balances outstanding as at 31 March, 2026

28.c	Particulars	Subsidiaries	Company in which KMP / Relatives of KMP can exercise significant influence	KMP	Relatives of KMP	Total
	Job Processing	-	-	-	-	-
		-	-	-	-	-
	Supply of Labour	-	-	-	-	-
		-	-	-	-	-
	Rent paid	-	-	-	-	-
		-	-	-	-	-
	Guarantees and collaterals	-	-	-	-	-
	Remuneration	-	-	-	-	-
		-	-	-	-	-
	Sale of Equipment	-		-	-	-
		-	-	-	-	-
	Sale of Investment	-	-		-	-
		-	-	-	-	-
	Sale of Material		-			
			-			
	Purchase of Material		-			
			-			
	Loan Taken	-	44,85,000		-	44,85,000
		-	(1,55,000)	-	-	(1,55,000)
	Loan Repaid	-	5,97,325		-	5,97,325
		-	(9,37,000)	-	-	(9,37,000)
	Issue of Equity/ Share Warrant (Inclusive of Premium)	-	-	-	-	-
	<u>Balances outstanding at the end of the year</u>					
	<u>Deposit</u>					
	Advances	-	1,22,44,261			
		-	(1,22,44,261)			
	Trade payables	-	5,77,644			
		-	(5,77,644)			
	Trade receivables	-	21,68,865			
		-	(21,68,865)			

	Borrowings	- -	2,17,42,042 (1,48,73,943)	1,49,25,042 (68,17,000)			-

Note: Figures in bracket relates to the previous year

All figures are reported as per ledger and there is no confirmation.

29. Financial instruments

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.
The following methods and assumptions were used to estimate the fair values:
1.Fair value of cash and short-term deposits, trade and other short term receivables, trade payables, other current liabilities, short term loans from banks and other financial institutions approximate their carrying amounts largely due to short term maturities of these instruments.
2. Financial instruments with fixed and variable interest rates are evaluated by the Company based on parameters such as interest rates and individual credit worthiness of the counterparty. Based on this evaluation, allowances are taken to account for expected losses of these receivables. Accordingly, fair value of such instruments is not materially different from their carrying amounts.

The Financial Instruments are categorised in two level based on the inputs used to arrive at fair value measurements as described below:-

Level 1: quoted (unadjusted) prices in active markets for identical assets or liabilities.

Level 2: other techniques for which all inputs which have a significant effect on the recorded fair value are observable, either directly or indirectly.
Level 3: Inputs which are not based on observable market data
The carrying amounts and fair values of financial instruments by catergory are as follows:

a. Financial assets

Particulars	As at 31st March 2026			As at 31st March 2025		
	Carrying Amount	Level of Input Used In		Carrying Amount	Level of Input Used In	
	Level 3	Level 1	Level 2	Level 3	Level 1	Level 2
Financial Assets						
At Amortised Cost						
Investments	15,00,000			15,00,000		
Trade receivables	33,53,619	-	-	33,53,619	-	-
Cash and cash equivalents	6,17,666	-	-	6,80,405	-	-
At FVTPL						
Trade receivables	-	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-	-
Other Bank Balance	-	-	-	-	-	-
At FVTOCI						
Trade receivables	-	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-	-
Other Bank Balance	-	-	-	-	-	-
Financial Liabilities						
Borrowings	-	-	-	-	-	-
Trade payables	8,47,76,854	-	-	8,53,55,038	-	-
Other financial liabilities	-	-	-	-	-	-

Notes to the financial statements for the year ended 31st March, 2026

Note 30-Financial Risk Management

Financial risk management objectives and policies

The Company Financial risk management is an integral part of how to plan and execute its business strategies. The company risk management policy is set by the Managing Board.

Market risk is the risk of loss of future earnings, fair values or future cash flows that may result from a change in the price of a financial instrument. The value of a financial instrument may change as a result of changes in the interest rates, foreign currency exchange rates, equity prices and other market changes that affect market risk sensitive instruments. Market risk is attributable to all market risk sensitive financial instruments including investments and deposits, foreign currency receivables, payables and loans and borrowings.

(i) **Market Risk- Interest rate risk**

Interest rate risk is the risk that the fair value of future cash flows of the financial instruments will fluctuate because of changes in market interest rates. In order to optimize the company's position with regards to interest income and interest expenses and to manage the interest rate risk, treasury performs a comprehensive corporate interest rate risk management by balancing the proportion of fixed rate and floating rate financial instruments in its total portfolio.

Exposure to interest rate risk

Particulars	As at 31st March'26	As at 31st March'25
Borrowings bearing variable rate of interest	-	-
Borrowings bearing Fixed rate of interest	-	-

(ii) **Market Risk- Foreign currency risk.**

The Volatility of the rupee against the dollar which severely affects the import dependent industries such as ours. We are importing the raw material (API)

Foreign Currency Exposures only relate to import of raw materials as follows:-

	2026-26			2023-25		
	USD	EURO	(Rs.)	USD	EURO	(Rs.)
Hedged Unhedged	-	-	-	-	-	-

(iii) **Credit risk**

Credit risk arises from the possibility that the counter party may not be able to settle their obligations as agreed. To manage this, the company periodically assess financial reliability of customer, taking into account the financial condition, current economic trends, and analysis of historical bad debts and ageing of accounts receivable. Individual risk limits are set accordingly.

The company considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis through each reporting period. To assess whether there is a significant increase in credit risk the company compares the risk of default occurring on asset as at the reporting date with the risk of default as at the date of initial recognition. It considers reasonable and supportive forwarding-looking information such as:

i) Actual or expected significant adverse changes in business,

ii) Actual or expected significant changes in the opertaing results of the counterparty,

iii) Financial or economic conditions that are expected to cause a significant change to the counterparty's ability to meet its obligations,

iv) Significant increase in credit risk on other financial instruments of the same counterparty,

v) Significant changes in the value of the collateral supporting the obligation or in the quality of the third-party guarantees or credit enhancements .

Ageing of Account receivables

	As at 31st March'26	As at 31st March'25
0-6 months	-	-
beyond 6 months	33,53,619	33,53,619
Total	**33,53,619**	**33,53,619**

(iv) Liquidity Risk

Liquidity risk is defined as the risk that the company will not be able to settle or meet its obligations on time, or at a reasonable price. The company's treasury deparment is responsible for liquidity, funding as well as settlement management. In addition, processes and policies related such risk are overseen by senior management. Management monitors the company's net liquidity position through rolling forecasts on the basis of expected cash flows.

The company had access to following undrawn Borrowing facilities at end of reporting period:

	As at 31st March'26	As at 31st March'25
Variable Borrowing -Cash Credit expires within 1 year	-	-

(v) Maturity patterns of borrowings

	Rate of Interest	As at 31st March' 26			
		0-1 years	1-3 years	3-5 years	Total
Long term borrowings (Including current maturity of long tern debt)	11.15%				-
					-
Total		**-**	**-**	**-**	**-**

	Rate of Interest	As at 31st March'25			
		0-1 years	1-3 years	3-5 years	Total
Long term borrowings (Including current maturity of long tern debt)	11.15%	-	-	-	-
					-
Total		**-**	**-**	**-**	**-**

(vi) **Maturity patterns of other Financial Liabilities**

Particulars	As at 31st March 2026	As at 31st March 2026
Trade Payable		
Below 6 Months	-	-
Beyond 6 Months	8,47,76,854	8,53,55,038
Total	8,47,76,854	8,53,55,038

(vi) **Capital risk management**

The Company’s objectives when managing capital are to

* safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for other stakeholders
* maintain an optimal capital structure to reduce the cost of capital.

The Company Monitors Captial on the basis of the following debt equity ratio:-

Particulars	31st March, 26	31st March, 25
Net Debt	2,17,42,042	1,78,54,367
Total Equity	(5,69,02,410)	(5,40,02,141)
Net Debt to Total Equity	**-38.21%**	**-33.06%**

Note 31 Going Concern Principal Impaired:

a. Saraswat Bank declared the Company as Non performing Asset and has initiated Notice u/s.13(2) of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security interest Act 2002. The Company has handed over the possession of all assets mortgaged/pleadged to bank in FY 19-20, however under COVID 19 situation the legal formalities with auction was completed in the FY 20-21. Hence the Company does not have any manufacturing facility and there is no capacity of present management to introduce fund for stretigic investment. There is no scope for future earnings.

b. Company lost its all key employees on closure of all business activities in finance, accounts, legal, production, marketting etc. Hence the accounts were mafe on available information and all ledger accounts are without conformation.

c. Management has taken efforts to presents this financial statements with intention to present in realistic figure based on the available information and support from various contact. The efforts has been made to draw accounts on realisable values of currents assets, current liabilities, investments and long term Assets / liabilities to the extent possible with constraint of funds, legal hurdle and other problems.

d. Company does not have full information for the claim against the company or any contingent liabilities, which is or may arises in near future as entire operation has become stanstill since February, 2019.

e. Company is not a going concern as there is no ket persons, no manufacturing or commercial activities and negetive net worth and negetive working capital.

32.01 IV.Additional Regulatory Info

(i) **Title deeds of Immovable Property not held in name of the Company**

Relevant line item in Balance Sheet	Description of item of	Gross Carrying Value	Title deeds held in the name of	Whether title deed holder is a promoter, director or	Property held	Reasons for not being held in the name of the
PPE						
Investment property				NOT APPLICABLE		
PPE retired from active use and held for disposal						
Others						

All properties have been handed over to bank.

(ii) **The Company has not revalued its Property, Plant and Equipment.**

(iii) **Company has not made any Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:**
(a) repayable on demand or
(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan or advance in	Percentage to the total Loan and
Promoters	Nil	N.A.
Directors	Nil	N.A.
KMPs	Nil	N.A.
Related Parties	Nil	N.A.

(iv) & (v) **Capital-Work-in Progress (CWIP) / Intangible assets under development (ITAUD)** (Amount in Rs.)

(a) For Capital-work-in progress / Intangible assets under development (ITAUD), following ageing schedule shall be given:

CWIP/ITAUD aging schedule:
The Company has abandoned the project in year 2019 due to SAEFESIA Action by bank.

CWIP/ITAUD	Amount in CWIP for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total*
Projects in progress	Nil	Nil	Nil	Nil	Nil
Projects temporarily suspended	Nil	Nil	Nil	Nil	Nil

*Total shall tally with CWIP amount in the balance sheet.

(b) For Capital-work-in progress / Intangible assets under development (ITAUD), whose completion is overdue or has exceeded its cost compared to its original plan, following completion schedule should be given:

CWIP/ITAUD completion schedule shall be given:** (Amount in Rs.)

CWIP/ITAUD	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1	Nil	Nil	Nil	Nil
Project 2	Nil	Nil	Nil	Nil

**Details of projects where activity has been suspended shall be given separately.

(vi) **Details of Benami Property held**
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).

(vii) **Company has no borrowings from banks or financial institutions on the basis of security of current assets.**

(viii) **Wilful Defaulter***
Company is not declared as wilful defaulter by any bank or financial Institution or other lender.

(ix) **Company does not have any Relationship with struck off companies, hence other information is not required to be diclosed.**

(x) **Registration of charges or satisfaction with Registrar of Companies**

There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

(xi) **Compliance with number of layers of companies**

The Company has no holding subsdiary, Associated or Joint venture Company, hence compliance with layer of Companies are not applicable.

(xii) **Compliance with approved Scheme(s) of Arrangements**

There are no Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, which are required to be disclosed.

(xiii **Utilisation of Borrowed funds and share premium:**

During the year, Company has not borrowed any funds

32.02 Notes to FInanclal Statements for the year ended 31st March 2026

IV.Additional Regulatory Info contd...

Analytical Ratio:

Particulars	Uinlts	31st March 2026	31st March 2025	% change from March 31, 2025 to March 31, 2026
Current Ratio	Times	0.59	1.68	(64.61)
Debt-Equity Ratio	Times	(0.38)	(3.19)	(88.01)
Debt Service Coverage Ratio	Times	0.00	0.00	N.A.
Inventory Turnover ration	Times	N.A.	N.A.	N.A.
Trade Receivable Turnover Ratio	Times	N.A.	N.A.	N.A.
Trade Payable Turnover Ratio	Times	N.A.	N.A.	N.A.
Net Capital Turnover Ratio	Times	0.10	70.19	(99.86)
Net Profit Ratio	Percentage	N.A.	N.A.	N.A.
Return on Equity Ratio	Percentage	-0.02	-340.26	(99.99)
Return on capital Employed	Percentage	0.10	70.72	(99.86)
Return on Investment	Percentage	-0.07	-103.65	(99.94)

Elements of Ratio:

Particulars	Financial year 25-26		Financial year 24-25	
	Numerator	Denominator	Numerator	Denominator
Current Ratio	51529055	86691823	51620794	8,72,70,007.00
Debt-Equity Ratio	21742042	(5,69,02,410)	17854367	(5,40,02,141)
Debt Service Coverage Ratio	-	0	-	-
Inventory Turnover ration	-	0	0	-
Trade Receivable Turnover Ratio	-	0	0	-
Trade Payable Turnover Ratio	-	0	0	-
Net Capital Turnover Ratio	(34,01,230)	(3,51,62,768)	(5,00,961)	(3,56,49,213)
Net Profit Ratio	(34,01,230)	0	(5,00,961)	-
Return on Equity Ratio	(34,01,230)	17,04,55,430	(5,00,961)	17,04,55,430
Return on capital Employed	(33,92,962)	(3,51,60,368)	(4,97,150)	(3,61,47,774)
Return on Investment	(33,92,962)	51531455	(4,97,150)	5,16,23,194

Consideration of Elements of Ratio

I.	Current Ratio	Numerator =	Current Assets
		Denominator =	Current Liabilities
II.	Debt-Equity Ratio	Numerator =	Total Debt
		Denominator =	Total Equity - Revaluation Reserve
III.	Debt Service Coverage Ratio	Numerator =	Profit Before Tax + Finance Cost + Depreciation
		Denominator =	Repayment of Borrowings + Interest on Borrowings
IV.	Inventory Turnover ration	Numerator =	Cost of Goods Sold
		Denominator =	Average Inventory
V.	Trade Receivable Turnover Ratio	Numerator =	Total sales
		Denominator =	Average Trade Receivables
VI.	Trade Payable Turnover Ratio	Numerator =	Total Purchase
		Denominator =	Average Trade Payables
VII.	Net Capital Turnover Ratio	Numerator =	Revenue from Operation
		Denominator =	Working Capital (i.e. Current Assets - Current Liabilities)
VIII.	Net Profit Ratio	Numerator =	Net Profit After Tax
		Denominator =	Revenue from Operation
IX.	Return on Equity Ratio	Numerator =	Net Profit After Tax
		Denominator =	Average Shareholder's Equity
X	Return on capital Employed	Numerator =	Earnings Before Interest and taxes
		Denominator =	Total Net worth + Total Debt + Total Deferred Tax Liabilities
XI.	Return on Investment	Numerator =	Earnings Before Interest and taxes
		Denominator =	Total Assets

Reasons for More than 25% Increase/(decrease in above ratio

Particulars	% Change from
Current Ratio	Company is now not functioning due to Sarfesia action by bank, hence it is now defunct company .Last two years are abnormal years, hence ratio is not comparable.
Debt-Equity Ratio	Same as above
Debt Service Coverage Ratio	Same as above
Inventory Turnover ration	Same as above
Trade Receivable Turnover Ratio	Same as above
Trade Payable Turnover Ratio	Same as above
Net Capital Turnover Ratio	Same as above
Net Profit Ratio	Same as above
Return on Equity Ratio	Same as above
Return on capital Employed	Same as above
Return on Investment	Same as above

As per our attached report of even date

(CA Bharat C. Bhandari)
Partner
For Raman S. Shah & Associates
Chartered Accountants
FRN No. 119891W
M. No. 106122
Place : Mumbai
Date : 4th September, 2026

For and on behalf of the Board of Directors

Mukesh D. Naik
Chairman & Mg. Director
DIN: 00412896

Nitin Desai
Whole Time Director
DIN: 08278643

Uday Desai
Chief Executive Officer

ATTENDANCE SLIP

NUTRAPLUS INDIA LIMITED
(CIN: L24230MH1990PLC055347)
Registered Office: Flat No. 204, 2nd Floor, Fortune House, Gauthan No.2,13th Ns Road, Juhu, Vile Parle West,Mumbai-400049

36TH ANNUAL GENERAL MEETING – Wednesday, 30th September, 2026

Please complete this Attendance Slip and hand it over at the entrance of the Meeting Hall.

Name of the Shareholder/Proxy(s): ________________ Folio No…………………

Address: __________________________________ DP ID* ……………

No. of Shares held: ____________ Client Id*…………..........

I hereby record my presence at the 36th ANNUAL GENERAL MEETING of the Company at **Flat No. 204, 2nd Floor, Fortune House, Gauthan No.2,13th Ns Road, Juhu, Vile Parle West,Mumbai-400049** on Wednesday, 30th September, 2026.

*To be used for shares held in electronic form

SIGNATURE OF THE SHAREHOLDER / PROXY

PROXY FORM

[Pursuant to Section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

NUTRAPLUS INDIA LIMITED

(CIN: L24230MH1990PLC055347)

Regd. Office: Flat No. 204, 2nd Floor, Fortune House, Gauthan No.2,13th Ns Road, Juhu, Vile Parle West,Mumbai-400049.

Email: nutraplus@gmail.com, Website: www.nutraplus.in

36th ANNUAL GENERAL MEETING – Wednesday, 30th September, 2026

Name of the Member (s): Registered Address: Email Id: Folio / DP ID – Client ID No :

I/We being the member (s) of ___________________________ shares of the above named Company hereby appoint:

1. Name________________ Address _______________________________

Email Id_______________ Signature ______________________ or falling him;

2. Name________________ Address _______________________________

Email Id_______________ Signature ______________________ or falling him;

3. Name________________ Address ___________________________________

Email Id_______________ Signature ______________________ or falling him; as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 36th Annual General Meeting on Wednesday, 30th September, 2026 at 01.00 p.m. at Flat No. 204, 2nd Floor, Fortune House, Gauthan No.2,13th Ns Road, Juhu, Vile Parle West,Mumbai-400049 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolutions		Optional*	
Sr. No.	**ORDINARY BUSINESS**	For	Against
1.	Adoption of Audited Financial Statements for the year ended 31st March, 2026, Reports of the Directors and Auditors.		
2.	To appoint Director in place of Mr. Mukesh Dhirubhai Naik (DIN: 00412896) who retires by rotation and being eligible offers himself for reappointment.		

Signed this _______day of _______2026

Affix
Revenue
Stamp

Signature of Shareholder ________________

Signature of Proxy holder(s)______________________________

Notes:

1. This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the meeting.
2. For the Resolutions please refer to the Notice of 36th Annual General Meeting.
3. *It is optional to put a 'X' in the appropriate column against the Resolutions indicated in the Box. If you leave the 'For' or 'Against' column blank against any or all Resolutions, your proxy will be entitled to vote in the manner as he/she thinks appropriate.

Please complete all details including details of member(s) in the above box before submission.