REETECH INTERNATIONAL LIMITED

(Formerly Known As, "Reetech International Cargo And Courier Ltd.")

Regd. Office: Sai Kunj, Near Kalimata Mandir Road, Civil Lines, Raipur (C.G.) Pin-492001

CIN: L51100CT2008PLC020983, GSTIN: 22AAFCM8652E2ZK, PAN: AAFCM8652E

Email: info@reetechinternational.com, reetechinternational@gmail.com,

Phone No: 0771-4003800, www.reetechinternational.com

August 27, 2026

To,
The Listing Compliance
Department of Corporate Services
Bombay Stock Exchange Limited
Phiroze jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Scrip Code: 543617/REETECH
Sub: Intimation of 18th Annual General Meeting as per Regulation 30 and 34 of SEBI LODR Regulations, 2015.

Dear sir/Madam,

Pursuant to Regulation 30 and 34 of the SEBI (LODR) Regulation, 2015 this is to inform you that the 18th Annual General Meeting (AGM) is scheduled to be held on Wednesday, 23rd day of September, 2025 at 01:00 p.m. **at Sai Kunj , Near Kali Mata Mandir,Civil Lines , Raipur , Chhattisgarh, India** Kindly take the above information on your record.

Yours Faithfully,

For, Reetech International Limited
(Formerly known as Reetech international Cargo and Courier Limited)

MAHEND RA AHUJA Digitally signed by MAHENDRA AHUJA Date: 2026.08.27 12:11:34 +05'30'

(Mahendra Ahuja)
Managing Director
DIN: 00247075
Place: Raipur (C.G.)

REETECH INTERNATIONAL LIMITED

(Formerly Known As, “Reetech International Cargo And Courier Limited”)

ANNUAL REPORT 2025-26

Registered Office: Sai Kunj, Civil Lines, Raipur (C.G.) Pin-492001

CIN: L51100CT2008PLC020983, GSTIN: 22AAFCM8652E2ZK, PAN: AAFCM8652E

Email: reetechinternational@gmail.com, info@reetechinternational.com

Phone No: 0771-4003800, www.reetechinternational.com

CORPORATE PROFILE

BOARD OF DIRECTORS & KEY MANAGERIAL PERSONNELS:

Mr. Mahendra Ahuja	Managing Director
Mrs. Roma Ahuja	Women Director
Mr. Vijay Kumar Khilnani	Non- Executive Director
Mr. Manish Kumar	Non-Executive Independent Director
Mr. Mukesh Chanwani	Non-Executive Independent Director
Mr. Shakti Kumar Sinha	Chief Financial Officer
Mrs. Shruti Sharma	Company Secretary/ Compliance officer

AUDITORS

STATUTORY AUDITORS:
M/s. Jay Gupta Agarwal & Associates
Chartered Accountants
Imax Lohia Square, 03rd Floor,
Room No. 3a, Kolkata – 700012.

INTERNAL AUDITORS:
M/s. PSNV & Associates LLP
Chartered Accountants,
506, 5th Floor, DB Complex,
Rajbandha Maidan, Raipur (C.G.)

SECRETERIAL AUDITORS:
M/s. Nitin Agrawal & Co.
506, 5th Floor, Db Complex,
Rajbandha Maidan, Raipur (C.G.)

LISTING DETAILS:
BSE LIMITED
SME Platform of BSE LIMITED
P.J. Towers, Dalal Street,
Mumbai-400001, Maharashtra –India.

REGISTRAR & SHARE TRANSFER AGENT:
Bigshare Services Private Limited S6-2,
6th Floor, Pinnacle Business Park,
Mahakali Caves Road,
Next To Ahura Centre,
Andheri East Mumbai 400093 Maharashtra, India.
Phone:022-62638200
Email:investor@bigshareonline.com
Website:www.bigshareonline.com

BANKERS:

Yes Bank Limited
Axis Bank Limited
Kotak Mahindra Bank

REGISTERED OFFICE:

"Sai Kunj", Civil Lines, Near
Raipur, (C.G.)- 492001
Email: reetechinternational@gmail.com
Website: www.reetechinternational.com
Phone: 0771-4003800

INVESTOR RELATIONS:

Mrs. Shruti Sharma
Company Secretary & Compliance Officer
Email: cs@Reetechinternational.Com


REETECH
INTERNATIONAL
REETECH INTERNATIONAL Cargo and courier limited

NOTICE OF THE 18TH ANNUAL GENERAL MEETING

Notice is hereby given that **18th Annual General Meeting** of the members of the **Reetech International Limited(Formerly known as Reetech International Cargo and Courier Limited) shall be held on Wednesday, 23rdSeptember, 2026 at Registered office situated at Sai KunjCivil Lines,Raipur, (C.G.) 492001 at 1:00 P.M.**

Ordinary Business

Item No. 1 – To receive consider and adopt the standalone & Consolidated financial statements of the company for the financial year ended 31st March, 2026 together with the Reports of the Board of Directors and Auditors thereon;

To Consider and if thought fit, to pass the following resolution with or without modification as Ordinary Resolution

"**RESOLVED THAT** the Standalone & Consolidated Audited Financial Statements of the Company for the Financial Year ended 31st March, 2026 together with the Report of the Statutory Auditors thereon and the Report of the Board of Directors thereon along with all annexure as laid before the Shareholders in the 18th Annual General Meeting be and are hereby considered and adopted."

Item No. 2- To Re-appointment of Mrs. Roma Ahuja (DIN: 00247153), Director who retires by rotation and being eligible, offer herself for re-appointment;

To Consider and if thought fit, to pass the following resolution with or without modification as Ordinary Resolution

"**RESOLVED THAT** pursuant to the provisions of Section 152 of the Companies Act, 2013 and other applicable provisions of the Companies Act, 2013, Mrs. Roma Ahuja (DIN:00247153) who retires by rotation and being eligible, offers herself for reappointment be and is hereby reappointed as a Director of the Company."

Special Business

Item No.3- To consider and approve the proposal of alteration of object clause of memorandum of association of the company by insertion of additional object.

To consider and, if thought fit, to pass the following resolution as a Special Resolution:

"**RESOLVED THAT**pursuant to the provisions of Sections 4, 13 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with the Companies (Incorporation) Rules, 2014 and other rules made thereunder, and applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and subject to such approvals, permissions, sanctions and consents as may be required from the Registrar of Companies, Stock Exchange(s) and/or any other statutory or regulatory authority, consent of the Members of the Company be and is hereby accorded for the alteration of the Object Clause of the Memorandum of Association of the Company by insertion of the following objects under Clause III(A), after the existing sub-clause 3:

4. To carry on the business of real estate and land trading and to purchase, acquire, hold, own, develop, improve, construct, sell, transfer, lease, sub-lease, license, manage and otherwise deal in land, plots, agricultural land, non-agricultural land and other immovable properties, whether for the Company or for any other person, and to undertake real estate development and construction activities in relation thereto.To conceptualize, plan, develop, construct, establish, operate, manage and maintain logistics parks, warehousing facilities, industrial

parks, commercial and allied infrastructure and other related projects, together with all buildings, roads, utilities, amenities and facilities incidental or ancillary thereto, and to undertake all activities connected with or incidental to the foregoing, subject to the applicable laws, rules, regulations, approvals, permissions and restrictions for the time being in force.

RESOLVED FURTHER THATthe aforesaid alteration shall be in addition to and shall not prejudice, restrict or affect the existing objects and business activities of the Company.

RESOLVED FURTHER THAT the Mr. Mahendra Ahuja (Managing Director), Mrs. Roma Ahuja (Director) of the Company,or the Company Secretary, be and are hereby authorised to do all such acts, deeds, matters and things and to execute all such documents, forms, applications and writings as may be necessary, proper, expedient or incidental for giving effect to this resolution, including filing of necessary forms and documents with the Registrar of Companies, Stock Exchange(s) and other statutory or regulatory authorities and to settle any questions, difficulties or doubts that may arise in this regard."

Item No.4- Approval of Material Related Party Transactions under section 188 of the Companies Act, 2013.

***To Consider and if* thought fit, to pass with or without modification following resolution as Ordinary Resolution:**

RESOLVED THAT pursuant to the provision , 23(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations") and the applicable provisions of the Companies Act, 2013 ("the Act") read with relevant Rules, if any, as amended from time to time, and subject to such other Regulations, Guidelines and Laws (including any statutory modifications or re-enactment thereof for the time being in force) and the Company's policy on Materiality of Related Party Transactions and subject to all applicable approvals, permissions and such conditions as may be prescribed and based on the approval and recommendation of the Audit Committee and the Board of Directors of the Company, the consent of the members of the Company be and is hereby accorded to the Board, for entering into and/or carrying out and/orcontinue with any existing contract(s)/arrangement(s)/ transaction(s) (whether by way of an individual transaction or transactions taken together with earlier transactions during the financial year), with the following related parties of the Company for an amount not exceeding the limits as detailed below, provided, however, that the said contract(s)/ arrangement(s)/transaction(s) being carried out at arm's length basis and in the ordinary course of business of the Company as set out under the Explanatory Statement annexed;

S.No.	Name	Nature of Transactions	Amount (In crores,)
1	Mahendra Ahuja	Availing/Rendering of services	10
2	Roma Ahuja	Availing/Rendering of services	10
3	M Ahuja Project India Pvt.Ltd.	Availing/Rendering of services	10
4	AIM Infrastructure	Availing/Rendering of services	10

RESOLVED FURTHER THATfor the purpose of giving effect to the above, the Board / Committee be and is hereby authorized to agree, make, accept and finalize all such terms, condition(s)/ modification(s) and alteration(s) as it may deem fit within the aforesaid limits and the Board/ Committee is also hereby authorized to resolve and settle all questions, difficulties or doubts that may arise with regard to such payment and to finalize and execute all agreements, documents and writings and to do all acts, deeds and things in this connection and incidental as the Board / Committee in its absolute discretion may deem fit without being required to seek any further consent or approval of the members or otherwise to the end and intent that they shall be deemed to have been given approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter referred to or contemplated in their resolution, be and are hereby ratified, approved and confirmed in all respects

BY THE ORDER OF THE BOARD OF DIRECTORS
For, ReetechInternational Limited

Place: Raipur (C.G.)
Date: 25/08/2026

Mahendra Ahuja
(Managing Director)
DIN: 00247075

NOTES:

a. Explanatory statement pursuant to section 102 of the companies Act, 2013 (“the Act”) forms parts of the Notice

b. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY / PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF / HERSELF. SUCH A PROXY / PROXIES NEED NOT BE A MEMBER OF THE COMPANY.** The instrument of Proxy in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not less than 48 hours before the commencement of the meeting. A person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the total share capital of the Company. A member holding more than ten percent 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 proxy for any other person or shareholders.

c. A Proxy Form is annexed to this report. Proxies submitted on behalf of limited companies, societies, etc., must be supported by an appropriate resolution/authority, as applicable.

d. In terms of clause 1.2.5 of Secretarial Standards on General Meeting and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, a brief resume of the directors proposed to be appointed / reappointed at the meeting is enclosed.

e. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM along with annual report of the company has been uploaded on the website of the Company at www.reetechinternational.com. The Notice can also be accessed from the websites of the Stock Exchange i.e., BSE Limited at www.bseindia.com

f. Corporate members intending to send their authorized representatives to attend the meeting are advised to send duly certified copy of Board Resolution authorizing their representative to attend and vote the Annual General meeting.

g. Pursuant to Section 91 of the Companies Act, 2013, the Register of Members and Transfer Books of the Company will remain closed from wednesday16th September,2026 to Wednesday 23rd September, 2026 (both days inclusive)

h. Facility for voting through Ballot Papers shall also be made available at the Annual General Meeting. we are not mandated for E-voting platform to shareholder for voting at the Annual General Meeting pursuant to section 108 and proviso to rule 20(2) provided Chapter XB or Chapter XC of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 is not required to provide facility to vote by electronic means

i. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013, and The Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013, will be available for inspection by the members at the Annual General Meeting.

j. During the period beginning 24 hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a member would be entitled to inspect the proxies lodged at any time during the business hours of the Company, provided not less than 3 days of notice in writing is given to the Company.

k. The notice is being sent to all members, whose names appear on the Register of Members / List of Beneficial Owners as on 21st August2026.

l. Members may kindly take note for “Green Initiative in the Corporate Governance” in view of Circular No. 17 / 2011 dated 21.04.2011 and 18 / 2011 dated 29.04.2011 issued by Ministry of Corporate Affairs. It is earnestly requested in view of the Circular and other statutory provisions, that the Members who have yet not registered / updated their e-mail ids may notify the same to the Company either at the registered office or at email address info@reetechinternational.com quoting full details of Folio No. / DP, Client ID and name of first / sole holder.

m. In case shares are jointly held, this form should be completed and signed (as per the specimen signature registered with the Company) by the first named member and in his / her absence, by the next named member.

n. Copy of relevant documents referred to in this notice are open for inspection at the registered office of the Company on all working days, except holidays between 11.30 A.M to 2.00 P.M up to the date of declaration of the results of postal ballot.

o. Any member desirous of getting any information on the accounts of the Company is required to forward his / her queries at least 7 days prior to the meeting so that the required information can be made available at the meeting. Members are requested to intimate change in their address if any immediately to Big share Services Private Limited., the Company’s Registrar and Share Transfer Agents, at their office.

p. The entry to the meeting venue will be regulated by attendance slips. For attending the meeting, members, proxies and authorized representatives of the members, as the case may be, are requested to bring the enclosed attendance slip completed in all respects, including Client ID, DP ID, and signed.

q. Members voting right shall be in proportion to his/her paid up share capital of the company. In case of joint holders attending the meeting together, only whose name appearing first, will be entitled to vote.

r. Members who hold shares in dematerialized form are requested to write their Client ID and DP ID and those who hold shares in physical form are requested to write their Folio Number in the attendance slip for attending the meeting. In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.

s. For members who have not registered their email address, physical copies of the Notice of the Annual General Meeting of the Company along with Attendance Slip and Proxy Form is being sent in the permitted mode. Members may also note that Notice of Annual General Meeting and Annual report for 2025-26will be available on Company's website www.reetechinternational.comfor their download.

t. Members who have not registered their email addresses so far are requested to register their e-mail address for receiving all communications including annual report, notices, circulars etc. from the Company electronically.

u. At present the Company's equity shares are listed on the stock exchange at SME Platform of BSE Limited and listing fees for the financial year 2025-2026 have been paid to the aforesaid Stock Exchange. Members are informed that the scripts of the Company have been activated both in Central Depositories Services Limited (CDSL) and National Securities & Depository Limited (NSDL) and are in dematerialized mode under the ISIN-INE0MKO01015. The custodian fees for the financial year 2025-2026 have been paid to all the aforesaid Depositories.

v. For any assistance or information about shares etc. members may contact the Company.

w. The route map to the venue of meeting is included at the end part of the notice for ease in finding the venue.

x. CS Nitin Agrawal & Co., Practicing Company Secretary, (CP No. 11931) has been appointed as the Scrutinizer for conducting the ballot polling physicalvoting Process at the 18thAnnual General Meeting in a fair and transparent manner. The Scrutinizer shall after the conclusion of voting at the general meeting, will first count the votes cast at the meeting and in presence of at least two witnesses not in the employment of the Company and shall make, not later than 48 hours of the conclusion of AGM, a consolidated scrutinizer's report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.

y. The Results declared along with the Scrutinizer's Report shall be placed on the Company's website www.reetechinternational.com. The same will be communicated to the stock exchanges where the Company shares are listed viz. SME Platform of BSE Limited.

z. The eligibility of members to attend AGM and voting rights shall be reckoned on the paid-up value of shares registered in the name of the member/beneficial owner as on the cut-off date i.e Wednesday 16th September,2026.A person whose name is recorded in the register of member or register of beneficial owner maintained by the Depositories as on the cut-off date only shall be entitled to vote.

BY ORDER OF THE BOARD
FOR, REETECH INTERNATIONAL LIMITED
(Formerly known as Reetech International Cargo and Courier Limited)

Registered Office:
"Sai Kunj", Civil Lines,
Raipur (C.G.)-492001.

(Mahendra Ahuja)
Managing Director
DIN: 00247075

Date: 25/08/2026
Place: Raipur (C.G.)

ANNEXURE TO THE NOTICE

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013, AND REGULATION 36 OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015-

Item No. 3 – Consider and approve the proposal of alteration of object clause of memorandum of association of the company by insertion of additional object.

The Company is presently engaged in various business activities as provided under the existing Object Clause of the Memorandum of Association of the Company, including the business of trading in coal and other natural resources.

With a view to expanding and diversifying the business activities of the Company and exploring new business opportunities, the Board of Directors of the Company, at its meeting held on Tuesday,25th August,2026 has considered and approved the proposal for alteration of the Object Clause of the Memorandum of Association of the Company by insertion of additional objects relating to real estate and land trading, real estate development and construction, logistics parks, warehousing facilities, industrial parks, commercial and allied infrastructure and other related activities, subject to approval of the Members of the Company.

The proposed insertion of additional objects will enable the Company to undertake the aforesaid activities and provide greater flexibility to pursue business opportunities in the real estate, infrastructure, logistics and warehousing sectors.

The proposed alteration is by way of insertion of additional objects and does not involve deletion or substitution of the existing objects of the Company. The existing objects and business activities of the Company, including its existing coal trading business, shall continue to remain unaffected.

The proposed alteration will enable the Company to undertake activities relating to acquisition, development, construction, sale, lease and management of land/Agriculture land and other immovable properties anddevelopment and operation of logistics parks, warehousing facilities, industrial parks and allied infrastructure, subject toapplicable laws, approvals and regulatory requirements.

Pursuant to Sections 4 and 13 of the Companies Act, 2013, alteration of the Object Clause of the Memorandum of Association requires approval of the Members by way of a Special Resolution.

Accordingly, approval of the Members is sought for alteration of the Object Clause of the Memorandum of Association by insertion of the aforesaid additional objects.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their respective shareholding, if any, in the Company.

The Board of Directors recommends the Special Resolution set out at Item No. 3 of the Notice for approval of the Members.

Item no.4- ***Approval of Material Related Party Transactions under section 188 of the Companies Act,2013.***

The provisions of the SEBI Listing Regulations, as amended by the Securities and Exchange Board of India (Listing Obligation sand Disclosure Requirements), 2015 as amended from time to time, effective April 1, 2025, mandates prior approval of members by means of an ordinary resolution for all material related party transactions in case of SME listed Companies and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.
Pursuant to the amended Regulation 23 of the SEBI Listing Regulation, effective from April 1, 2025, a transaction with a related party shall be considered as material in case of a listed entity which has listed its specified securities on the SME Exchange, a transaction with a related party shall be considered material, if the transaction(s) to be entered into

individually or taken together with previous transactions during a financial year, exceeds Rupees fifty crore or ten per cent. of the annual consolidated turnover of the listed entity as per the last audited financial statements of the listed entity, whichever is lower and such material related party transactions exceeding the limits, would require prior approval of Shareholders by means of a Resolution. Based on current applicable threshold for determining the related party transactions that require prior Shareholders approval and to facilitate seamless contracting and rendering/availing of product and services between the Company and "related parties", the Company seeks the approval of the shareholders to approve entering into contracts/arrangements within the thresholds and conditions mentioned in the resolution.

All the contracts/arrangements and the transactions with "related parties" are reviewed and approved by the Audit Committee. The Shareholders' approval sought for the Material Related Party Transactions entered as given in table below shall be valid.

The Audit Committee and Board at its meeting on the basis of relevant details provided by the management, as required by the law, at its meeting held on Tuesday 25th August,2026 reviewed and approved the said transaction(s), subject to approval of the Members, while noting that such transaction shall be on arms' length basis and in the ordinary course of business of the Company and enters various operational transactions with its related parties, from time to time, in the ordinary course of business and on arm's length basis. Amongst the transactions that Company enters into with its related parties, the estimated value of certain contract(s)/arrangement(s)/ transaction(s) with such related parties may exceed the threshold of material Related party transactions within the meaning of amended Regulation 23(1) of the Listing Regulation i.e. being the lower of Rupees fifty crore or ten per cent of the annual consolidated turnover of the listed entity, as per the last audited financial statements of the listed entity and will be considered material and therefore would require the approval of shareholders of the Company by an Ordinary Resolution.

The definition of related party is in pursuance with section 2(76) read with 2(77) of The Companies Act, 2013 and read with rules made there under and Regulation 2(zb), 2(zd) of The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The said transaction(s)/ contract(s)/ arrangement(s) have been recommended by the Audit Committee and approved by the Board of Directors of the Company for consideration and approval by the Shareholders. The Shareholders may note that as per the provisions of the SEBI Listing Regulations, all related parties (whether such related party is a party to the above-mentioned transactions or not), shall not vote to approve the resolution.

BY ORDER OF THE BOARD
FOR, REETECH INTERNATIONAL LIMITED
(Formerly known as Reetech International Cargo and Courier Limited)

Registered Office:
"Sai Kunj", Civil Lines,
Raipur (C.G.)-492001.

(Mahendra Ahuja)
Managing Director
DIN: 00247075

Date: 25/08/2026
Place: Raipur (C.G.)

DETAILS OF THE DIRECTOR SEEKING APPOINTMENT

Name of the Director	ROMA AHUJA
Designation:	Executive Director
Director Identification Number (DIN):	**00247153**
Nationality	Indian
Date of Birth:	22/04/1984
Date of Appointment	18/12/2008 (original Appointment)& 11.06.2022 (Executive Director)
Qualification	Graduated, Bachelors of Commerce
Experience in special functional area	She has completed her Higher secondary education from the state of Chhattisgarh. She is currently looking after supply chain management in the coal trading deals of the company from past two years.
Seeking Appointment / re-appointment	Re-Appointment
No. of shares held in the Company	1789200Equity Shares
Relationship with any Director(s) or Manager or Key Managerial Personnel of the Company	Mr. Mahendra Ahuja, Managing Director(spouse)
Names of the other listed entities in which the person also holds the directorship and the membership of Committees of the board	NA
Name of listed entities from which the person has resigned in the past three years	NA
In the case of independent directors, the skills and capabilities required for the role and the manner in which the proposed person meets such requirements	NA

FORM- MGT-11

PROXY FORM

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

Corporate Identification Number : L51100CT2008PLC020983

Name of the Company **:** ReetechInternational Limited (formerly known Reetech International as Cargo and Courier Limited)

Registered Office **:** Sai Kunj, Civil Lines, Raipur -492001 (C.G)

Name of the Member(S) :
Registered Address :
Mail ID :
Folio No. :

I/we, being a member(s) of **REETECH INTERNATIONAL LIMITED** holding ………………Shares, hereby appoint

1. Name: Address: Mail Id: Signature: ………………………………., or failing him	2. Name: Address: Mail Id: Signature: ………………………………., or failing him	3. Name: Address: Mail Id: Signature: …………………………

as my proxy to vote and attend on poll for me on my behalf at the **18th Annual General Meeting** of the company**for Financial Year end as at 31st March, 2026 to be conducted in F.Y. 2026-27** and scheduled to be held on**Wednesday, the23rd Day of September, 2026 at 01:00 PM at the Sai Kunj, Civil Lines, Raipur, (C.G.)-492001, India**and at any adjournment thereof inrespect of such resolutions as are indicated below:

** I wish my above proxy to vote in the manner as indicated in the box below:

SNo	RESOLUTIONS	FOR	AGAINST
1	***Adoption of Annual Audited Standalone & Consolidated Financial Statements and Reports Thereon.***		
2	***Re-appointment of a Mrs. Roma Ahuja (DIN; 00247153) as a Director, liable to retire by rotation.***		
3	**The proposal of alteration of object clause of memorandum of association of the company by insertion of additional object.**		
4	**Approval of Material Related Party Transactions under section 188 of the Companies Act,2013.**		

Signed ……………. Day of …………., 2026

SIGNATURE OF THE SHAREHOLDER ……………………………….

…………………………………   …………………………………   …………………………………

Signature of the 1st Proxy Holder   Signature of the 2nd Proxy Holder Signatureofthe 3rd 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. Any alteration or correction made to this Proxy form must be initialed by the signatory / signatories.

18^{TH} ANNUAL GENERAL MEETING

ATTENDENCE SLIP

(Members or their proxies are requested to present this form for admission, duly signed in accordance with their specimen signatures registered with the Company.)

DP ID		Client ID	
Regd. Folio No.		No. of Shares	

Applicable for shares held in electronic form
Name(s) and address of the shareholder / Proxy in full: ____

I / we hereby record my / our presence at the 18^{th} Annual General Meeting of the Company being held on **Wednesday, the23rd Day of September, 2026 at 01:00 PM at the Sai Kunj, Civil Lines, Raipur,(C.G.) 492001, India** Please (√) in the box
MEMBERPROXY

☐ ☐

____

Signature of Shareholder / Proxy

Note: 1) Members are requested to bring their copies of the Annual Report to the meeting, since further copies will not be available.

2) In the case of joint holders, the vote of the senior who tenders a vote, whether in person or by Proxy, shall be accepted to the exclusion of the vote of the other joint holders. Seniority shall be determined by the order in which the names stand in the Register of Members.

3) The submission by a member of this form of proxy will not preclude such member from attending in person and voting at the meeting.

FORM No. MGT-12

Polling Paper

Pursuant to Section 109(5) of the Companies Act, 2013 and Rule 21(1)(c) of the Companies (Management and Administration) Rules, 2014]

Name of the Company: REETECH INTERNATIONAL LIMITED (Formerly known as Reetech International cargo and courier limited) **CIN: L51100CT2008PLC020983** **Registered office: "Sai Kunj" Civil Lines, Raipur, (C.G.) 492001**

Ballot Paper

Sr.No.	**Particulars**	**Details**
1.	Name and Registered Address of the Sole / First named Shareholder	
2.	Name(s) of the Joint Holder(s), (if any)	
3.	Registered Folio Number / DP ID No.* *(Applicable to Investors holding shares in dematerialized Form)	
4.	Number of Share(s) held	

I / We hereby exercise my / our votes in respect of Ordinary/Special Resolutions numbered at below by recording my assent or dissent to the said resolutions in the following manner:

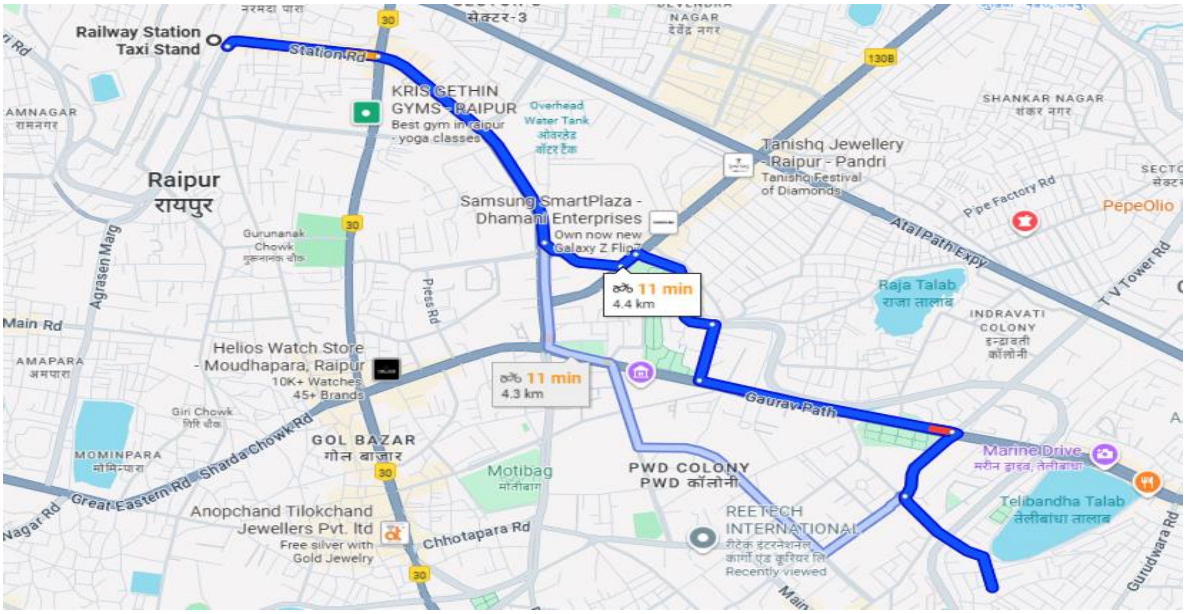
Sr. No	**Description**	**Type of Resolution**	**No. of Shares**	**(FOR) I / We assent to the Resolution**	**(AGAINST) I / We dissent to the Resolution**
1.	Adoption of Annual Audited Standalone & Consolidated Financial Statements and Reports thereon for the financial year ended as on March 31st,2026.	Ordinary			
2.	Re-appointment of a Mrs. Roma Ahuja (DIN; 00247153) as a Director, liable to retire by rotation.	Ordinary			
3.	The proposal of alteration of object clause of memorandum of association of the company by insertion of additional object.	Special			
4.	Approval of Material Related Party Transactions under section 188 of the Companies Act,2013.	Ordinary			

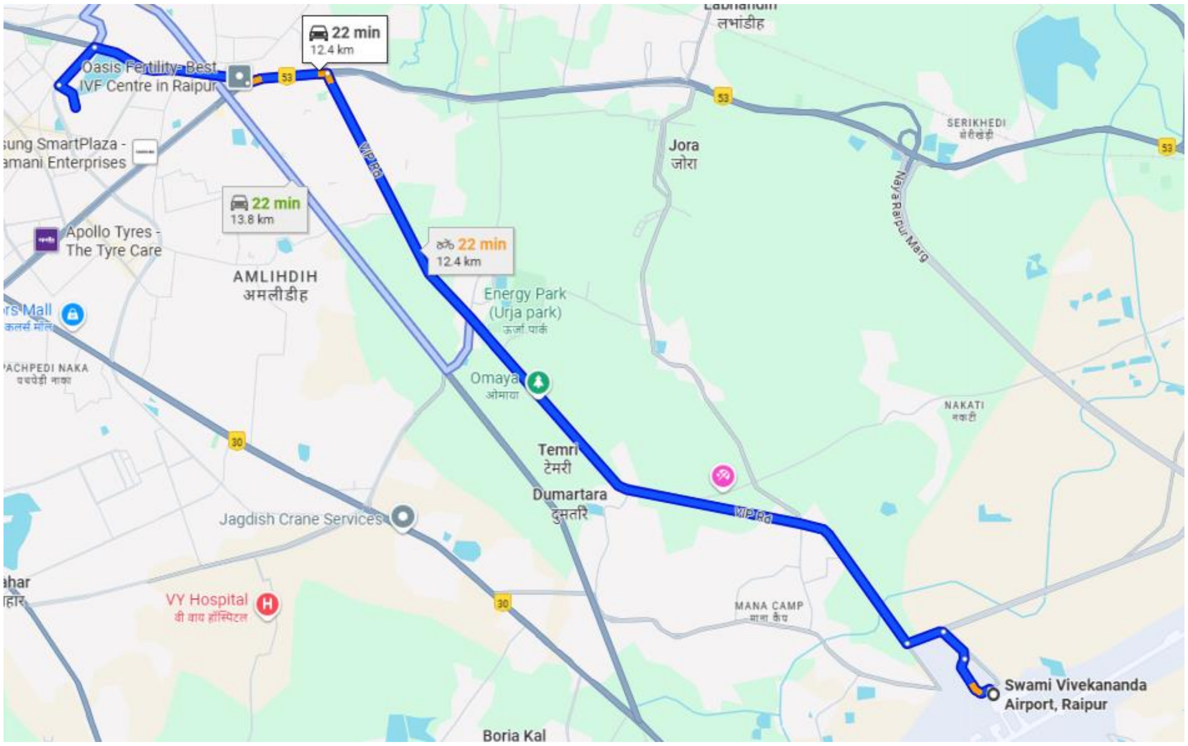
Place: Raipur (C.G)
Date:
(Signature of shareholder)

ROUTE MAP OF THE VENUE OF 18TH ANNUAL GENERAL MEETING

Name of the Company: Reetech International Limited (Formerly known as ReetechInternational Cargo and Courier Limited)

Venue of Meeting:Sai Kunj, Civil Lines, Raipur, (C.G.) 492001





22 min
12.4 km
Oasis Fertility-Best IVF Centre in Raipur
22 min
13.8 km
22 min
12.4 km
Apollo Tyres - The Tyre Care
AMLIHDIH
अमलीडीह
Energy Park (Urja park)
ऊर्जा पार्क
Omaya
ओमाया
Jora
जोरा
SERIKHEDI
NAKATI
नकटी
Naya Raipur Marg
Temri
टेमरी
Dumartara
Jagdish Crane Services
VY Hospital
MANA CAMP
Swami Vivekananda Airport, Raipur
Boria Kal

DIRECTORS' REPORT

(For the Financial year ended on 31st March 2026)

To,

The Members

REETECH INTERNATIONAL LIMITED

(Formerly known as Reetech International Cargo and Courier Limited)

The Board of Directors are pleased to present the **18th Annual Report** on the business and operations of your Company, "Reetech International Limited" together with the Audited Financial Statements for the financial year ended **31st March, 2026** and on the state of affairs of the Company. In line with the requirements of the Companies Act, 2013 and the rules framed thereunder and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this report covers the financial results and other developments during April 01, 2025 to March 31, 2026.

FINANCIAL RESULTS:

The Company's Financial Performance on standalone and consolidated basis for the financial year ended on 31st March, 2026 under review along with previous year's figures are given hereunder:

Particulars	**Standalone (Rs. in Lac's)**		**Consolidated (Rs. In Lac's)**	
	2025-26	**2024-25**	**2025-26**	**2024-25**
Net Sales	-	1192.61	-	1192.61
Other Income	188.82	137.61	188.82	137.61
Total Income	**188.82**	**1330.23**	**188.82**	**1330.23**
Less-Total expenses	172.24	1357.13	172.24	1357.13
Profit before exceptional item	**16.58**	**(26.90)**	**16.58**	**(26.90)**
Less: CSR Provision	**-**	**-**	**-**	**-**
Profit before taxation	**16.58**	**(26.90)**	**16.58**	**(26.90)**
Share of profits from Associate company	**-**	**-**	**21.66**	**(408.15)**
Profit Before tax after considering Profit from Associates Company	**-**	**-**	**38.24**	**(435.05)**
Less- Tax Expenses	11.98	-	11.98	-
Deferred tax	(14.73)	(1.53)	(14.73)	(1.53))
Profit after Taxation	**19.33**	**(25.37)**	**40.99**	**(433.51)**

EPS (In Rs.)

PARTICULARS	Standalone		Consolidated	
Basic Earnings per Share	0.46	(0.60)	0.97	(10.26)
Diluted Earnings per Share	0.46	(0.60)	0.97	(10.26)

PERFORMANCE OF THE COMPANY:

During the financial year under review, the Company continued its efforts towards strengthening its financial position and exploring opportunities for sustainable growth. The Company's financial performance during the year ended 31st March, 2026 was impacted due to non-generation of revenue from operations. The Company recorded total income of ₹188.82 lakhs during the financial year under review as against ₹1,330.23 lakhs in the previous financial year ended 31st March, 2025. The decline in total income was mainly due to absence of revenue from operations during the year.
The Company reported a profit before tax of ₹16.58 lakhs during the financial year ended 31st March, 2026 as compared to a loss before tax of ₹26.90 lakhs in the previous financial year. After considering tax adjustments, the Company reported a profit after tax of ₹19.33 lakhs for FY 2025-26 as against a loss after tax of ₹25.37 lakhs during FY 2024-25.
The Company's financial position remained stable during the year under review. The net worth of the Company increased to ₹1,505.16 lakhs as on 31st March, 2026 from ₹1,485.83 lakhs as on 31st March, 2025.

On a consolidated basis, the Company reported a profit before tax of ₹16.58 lakhs for FY 2025-26 as compared to a loss before tax of ₹26.90 lakhs in FY 2024-25. After considering tax expenses, the consolidated profit for the year before share of profit/(loss) from associate stood at ₹19.33 lakhs. Further, the Company recognised its share of profit of ₹21.66 lakhs from its associate company, M. Ahuja Projects India Private Limited, resulting in a consolidated profit of ₹40.99 lakhs for FY 2025-26, as against a consolidated loss of ₹433.51 lakhs in FY 2024-25.

During the year under review, the Company has taken steps towards diversification of its business activitiesThe Company intends to explore opportunities in Land trading segment and evaluate suitable transactions in the future. Since the said object was introduced towards the end of the financial year, no material revenue contribution has been recorded from this activity during FY 2025-26. The Management believes that this diversification may provide additional avenues for growth and value creation for stakeholders.

TRANSFER TO RESERVES:

The appropriations to General Reserve for the Financial Year ended March 31, 2026 as per the financial statements are:

Particulars	Standalone (in Rs Lac's)	Consolidated (in Rs. Lac's)
Balance of Reserve at the beginning of the year	244.75	(69.52)
Add: Net profit for the year	19.33	40.99
Less: Bonus Issued	-	-
Balance of Reserve at the end of the year	264.08	(28.53)

DISCLOSURES OF AMOUNTS, IF ANY, TRANSFER TO ANY RESERVES

During the financial year under review, no amount was transferred to the General Reserve. The profit for the year has been retained in the Surplus in the Statement of Profit and Loss.

DIVIDEND:

The company regrets its inability to distribute any dividend to its shareholders as company has not attaining certain amount of profit as much as required .Thus provisions of section 125(2) of the companies Act, 2013 do not apply.

SHARE CAPITAL:

Your Company did not undertake any change in its Authorized Share Capital or Paid-up Share Capital as at 31st March, 2026, the Authorized Share Capital of the Company stood at ₹15,00,00,000/- (Rupees Fifteen Crores only) divided into 1,50,00,000 (One Crore Fifty Lakh) Equity Shares of ₹10/- each.

The Paid-up Share Capital of the Company as at 31st March, 2026 stood at ₹4,22,71,000/- (Rupees Four Crores Twenty-Two Lakhs Seventy-One Thousand only) comprising 42,27,100 (Forty-Two Lakhs Twenty-Seven Thousand One Hundred) Equity Shares of ₹10/- each, fully paid-up.

There was no change in the issued, subscribed and paid-up share capital during the financial year 2025-26.

DEPOSITS FROM PUBLIC:

Your Company has not accepted any Deposits under the applicable provisions of Companies Act, 2013 and is therefore not required to give any disclosure regarding the same.

CHANGE IN THE NAME OF THE COMPANY

The company has changed its name from Reetech International Cargo and Courier Limited to Reetech International Limited pursuant to the approval accorded by the Members at the General Meeting held on 28th March, 2025 and the issuance of the fresh Certificate of Incorporation by the Registrar of Companies dated 25th April, 2025. The change in name was duly given effect to in the records of the Company from 25th April, 2025.

CHANGES IN THE NATURE OF BUSINESS:

During the financial year 2025–26, the Company commenced a new line of business involving the purchase and sale/trading of agricultural land, in addition to its existing business activities, pursuant to the approval of the Board of Directors. The Company continues to carry on its existing business activities.

The Company intends to further diversify and expand its activities into the real estate and allied infrastructure sectors. Accordingly, the Company has proposed alteration of the Object Clause of its Memorandum of Association to include additional objects relating to real estate and land trading, acquisition, development, construction, sale, lease and management of land and other immovable properties, as well as development and operation of logistics parks, warehousing facilities, industrial parks, commercial and allied infrastructure and related projects, subject to applicable laws and regulatory approvals.

MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

The Following material changes and commitments have occurred between the end of the financial year to which these financial statements relate and the date of the report and their impact on financial position of the company are as follows:

1. The Company has paid off its Axis Bank Car Loan Account of Rs. 2,10,00,000/- for which NOC has been duly received dated January 06, 2026. Accordingly, there was no outstanding liability in respect of the said loan facility as at 31st March, 2026.
2. During the financial year under review, pursuant to the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, the salary of Mrs. Shruti Sharma, Company Secretary and Compliance Officer, was revised from ₹30,000/- per month to ₹35,000/- per month, with effect from 1st April,

2025. The revised remuneration was approved in accordance with the applicable provisions of the Companies Act, 2013.

3. The members of the Company in pursuance to section 188 of the Companies Act, 2013 has passed Ordinary resolution in the 17th AGM held Friday on 26th September,2025 regarding approval of material related party transactions with Mr. Mahendra Ahuja, Mrs. Roma Ahuja, M. Ahuja Project India Private Limited and AIM Infrastructure for availing/rendering of services.

DIRECTORS & KEY MANAGERIAL PERSONNEL:

The Company has a right mix of Board of Directors. The Structure and Composition of Board has optimum number of executive and non-executive directors and key Managerial Personnel's to have good governance and to carry out the Board Functions efficiently and effectively.

The Detailed below is the Composition of Board of Directors & KMP as on 31/03/2026:

Name of Director	**DIN**	**Designation**	**Date of original Appointment**	**Term of Appointment**	**Details of Meeting in which reappointed/ Change in designation**
Shri Mahendra Ahuja	00247075	Managing Director	18/12/2008	5 years	Appointed as Chairman & MD in Extra-Ordinary General Meeting held on 18/06/2022.
Smt. Roma Ahuja	00247153	Whole-time Executive director	18/12/2008	-	Change in Designation from non-executive director to Executive Director in Board meeting dated 11/06/2022.
Shri Vijay Kumar Khilnani	09308716	Non-Executive Director	07/09/2021	-	Change in Designation from executive director to Non-Executive Director in Board meeting dated 11/06/2022.
Shri Manish kumar	09614422	Independent director	18/06/2022	5 years	Extra-Ordinary General Meeting held dated 18/06/2022.
Shri Mukesh Chandwani	09616819	Independent Director	18/06/2022	5 years	Extra-Ordinary General Meeting held dated 18/06/2022.
Shri Shakti Sinha	BNSP4790R	Chief Financial Officer	11/06/2022	-	Board meeting dated 11/06/2022.

Smt. Shruti Sharma	CHYPS4341B	Company Secretary	26/08/2023	-	Board meeting dated 26/08/2023.

In view of Section 152(6) of the Companies Act, 2013 and the rules made there under, not less than two-thirds of the total number of directors of public company shall be liable to retire by rotation out of which one-third shall accordingly retire at every ensuing annual general meeting and being eligible can offer themselves for re-appointment at every annual general meeting.

Consequently, Mrs. Roma Ahuja, director of the company will retire by rotation at the ensuing annual general meeting and being eligible offer herself for re-appointment in accordance with the provisions of the company's act. Directors declare that no directors are disqualified from being appointed as Director of the Company under Section 164 of the Companies Act, 2013.

COMMITTEE OF BOARDS:

The Board of Directors functions through the following four committees of the Company. All the Committee's of the Board are constituted on **July 15th, 2022.**

Name of Committee	Chairman	Members	Nature Of Directorship
Audit Committee	Mr. Manish Kumar	Mr. Manish Kumar Mr. Mukesh Chandwani Mrs. Roma Ahuja	Independent Director Independent Director Executive Director
Nomination & Remuneration Committee	Mr. Manish Kumar	Mr. Manish Kumar Mr. Mukesh Chandwani Mr. Vijay Kumar Khilnani	Independent Director Independent Director Non-Executive Director
Corporate Social Responsibility	Mr. Mahendra Ahuja	Mr. Mahendra Ahuja Mr. Manish Kumar Mrs. Roma Ahuja	Managing Director Independent Director Executive Director
Stakeholder Relationship Committee	Mr. Manish Kumar	Mr. Manish Kumar Mr. Mukesh Chandwani Mrs. Roma Ahuja	Independent Director Independent Director Executive Director

BOARD EVALUATION:

The Board of Directors has carried out an annual evaluation of its own performance, board committees and individual directors pursuant to the provisions of the Companies Act, 2013. The performance of the Board was evaluated by the board after seeking inputs from all the directors on the basis of the criteria such as the board composition and structure, effectiveness of board process, information and functioning etc.

The Board was of the view that the performance of the Board as a whole was adequate and fulfilled the parameters stipulated in the evaluation framework in its pro-growth activity. The Board also ensured that the Committee functioned adequately and independently in terms of the requirements of the Companies Act, 2013. Further, the individual directors fulfilled their applicable responsibilities and duties laid down by the Companies Act, 2013 and at the same time contributed with their valuable knowledge, experience and expertise.

DECLARATION OF INDEPENDENCEBY INDEPENDENT DIRECTORS:

Pursuant to section 134(3)(d) of the act, your company confirm having received necessary declarations from all the independent directors under section 149(7) of the companies act, 2013 declaring that they meet the criteria of independence laid down under section 149(6) of the companies act, 2013.

BOARD & COMMITTEE MEETINGS:

During the financial year under review 4(four) Board meetings, 4 (four) Audit Committee meetings, 2 (Two) Nomination & Remuneration Committee meetings & 2 (Two) Stakeholder Relationship Committee meetings were held:

Sr.no.	Meeting /sr/.no.	Date of meeting	No. of director's entitled to present	No. of director's present	Attendence in %
1.	BM/2025-26/01	27/05/2025	5	5	100%
2.	BM/2025-26/02	25/08/2025	5	4	80%
3.	BM/2025-26/03	13/11/2025	5	5	100%
4.	BM/2025-26/04	04/02/2026	5	5	100%
5.	ACM-01/2025-26	27/05/2025	3	3	100%
6.	ACM-02/2025-26	25/08/2025	3	3	100%
7.	ACM-03/2025-26	13/11/2025	3	3	100%
8.	ACM-04/2025-26	04/02/2026	3	3	100%
9.	NRC-01/2025-26	15/04/2025	3	3	100%
10.	NRC-02/2025-26	13/11/2025	3	3	100%
11.	STKRC-01/2025-26	25/08/2025	3	3	100%
12.	STKRC-02/2025-26	04/02/2026	3	3	100%

The intervening gap between the Board meetings was within the period prescribed under the Companies Act, 2013 i.e., not more than 120 days from the previous meeting. The Committee meetings are held as per governing provisions of the Companies Act, 2013 & the various policies adopted by the company.

DIRECTORS' ATTENDANCE RECORD: GENERAL BODY MEETING (ANNUAL GENERAL MEETING & EXTRA ORDINARY GENERAL MEETING)

The last Annual General Meeting (17th AGM) for the financial year ended March 31, 2025 was held on 26th September, 2025.The attendance record of the Directors at the Board Meetings during the year ended on March 31, 2025, and at the last Annual General Meeting is as under:

Name of Director	No. of Board meetings attended during the year	Whether attended last Annual General Meeting
Mr. Mahendra Ahuja	4 out of 4	Yes
Mrs. Roma Ahuja	4 out of 4	Yes
Mr. Manish Kumar	3 out of 4	Yes
Mr. Mukesh Chandwani	4 out of 4	Yes
Mr. Vijay Kumar Khilnani	4out of 4	Yes

SEPARATE MEETING OF INDEPENDENT DIRECTORS:

Pursuant to code for Independent Directors as per schedule IV read with section 149(8) of the companies Act, 2013 and the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 a separate meeting of Independent Directors of the company was held on February 20th, 2026, without the attendance of Non-Independent Director and Members of management to review the performance of non-Independent Directors (including the Chairman) and the Board as a whole. All the Independent Directors were present at the said meeting. The independent directors also reviewed the quality, quantity and timeliness of flow of information between the Management and the Board and its Committees which is necessary for the Board to effectively and reasonably perform and discharge their duties.

Independent Directors have confirmed that they are not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact their ability to discharge their duties.

CORPORATE GOVERNANCE:

Pursuant to the provisions of regulation 15(2) of SEBI (LODR) Regulations, 2015, the Compliance with the Corporate Governance Report provision as specified in Regulation 27 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is not applicable to our company as we been entity listed on SME Exchange of Bombay Stock Exchange of India Limited.

ANNUAL RETURN:

In terms of section 92(3) of the companies act, 2013 and rule 12 of the companies (management and administration) rules, 2014, the annual return of the company is available on the website of the company **www.reetechinternational.com**

PREVENTION OF INSIDER TRADING CODE:

The Company has adopted a Code of Conduct for Prevention of Insider Trading dated **July 15, 2022,** with a view to regulate trading in securities by the Directors and designated employees of the Company. The Board of Directors and the designated employees are responsible for implementation of the Code and have confirmed compliance with the Code.

INFORMATION PURSUANT TO RULE 5 (2) OF COMPANIES (APPOINTMENT & REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014& PARTICULARS OF EMPLOYEES:

The Company has not appointed any employee(s) in receipt of remuneration exceeding the limits specified under Rule 5 (2) of Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014. The disclosure pursuant to this is enclosed in **Annexure I** of this report.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO (IF APPLICABLE):

The information on conservation of energy and technology absorption under section 134(3)(m), of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014 is not required to be given for the business segment in which your Company operates as the Company did not have any foreign exchange earnings or outgo during the financial year under review.

SECRETARIAL AUDITOR:

Pursuant to the provisions of Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), read with Section 204 Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014,

The Company is required to undertake Secretarial Audit for itself. Further, in terms of the Listing Regulations, the Company is also required to submit an Annual Secretarial Compliance Report, duly signed by a Practicing Company Secretary or the Secretarial Auditor, as prescribed by the Securities and Exchange Board of India ("SEBI").In compliance with the above requirements and based on the recommendation of the Audit Committee, the Board of Directors at its meeting approved and recommended to the Members the re- appointment M/s Nitin Agrawal & Co., Practicing Company Secretaries, Raipur (C.G.) having (Membership No. 9684 & COP No. 11931,), (Peer reviewed certificate no. 2989/2023) a peer-reviewed firm, as the Secretarial Auditors of the Company for a term of five (5) consecutive years commencing from April 1, 2025 up to March 31, 2030.

The approval of the Members for such appointment was obtained at the 17th Annual General Meeting held on September 26th, 2025.

The Secretarial Audit Reports do not contain any observations, reservations, qualifications, adverse remarks, or disclaimers.

The Secretarial Audit Report for the financial year 2025–26 is annexed herewith as **Annexure II** and forms an integral part of this Report.

INTERNAL AUDITORS:

Pursuant to provision of Section 138 of the Companies Act, 2013 Rule 13 of The Companies (Accounts) Rules, 2014, the Company has Re-appointed M/s P S N V & Associates LLP, Chartered Accountant, Raipur, (C.G.) having (FRN: C400305) as the Internal Auditor of the Company for F.Y. 2025-26 to undertake Internal Audit.

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134 (3) (c) read with Section 134 (5) of the Companies Act, 2013, your Directors state that:

a) In the preparation of the annual accounts, the applicable accounting standards have been followed with proper explanation relating to material departures, if any;

b) They have, in the selection of the accounting policies, consulted the Statutory Auditors and have applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2026 and of its profit and Loss for the year ended on that date;

c) They have taken proper and sufficient care to the best of their knowledge and ability for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; and

d) They have prepared the annual accounts for the year ended 31st March, 2026 on a 'going concern' basis; and

e) They have laid down internal financial Control to be followed by the company and that such internal financial control was adequate and operating effectively.

f) They have devised proper internal financial Control systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

AUDITOR'S REPORT ON STANALONE & CONSOLIDATED FINANCIAL STATEMENTS:

The Independent Auditors Report on Standalone and Consolidated Financial statements of the company along with the Annexure as issued by the Auditors are appended in this Annual Report, wherein the Auditors have not made any qualification/ adverse remarks based on the auditing.

STATUTORY AUDITORS:

Pursuant to provisions of Section 139 and rules made thereunder, M/s. Jay Gupta & Associates, Chartered Accountants, Kolkata, having (Firm Registration No. 329001E) is appointed as the Statutory Auditors of the Company on 14th Annual General Meeting held dated August 30, 2022 to hold office for a term of five year from the conclusion of 14th Annual General Meeting to the conclusion of 19th Annual General meeting of the Company to be held in the year 2027.

MAINTENANCE OF COST RECORDS AND COST AUDIT:

The provisions of section 148 of Companies Act, 2013 read with Companies (Cost Record and Audit) Rules, 2014 which provides for maintenance of cost records and the audit of such cost records are not applicable to your Company.

DISCLOSURE OF VIGIL MECHANISM & REPORTING UNDER WHISTLE BLOWER POLICY

Your Company has formulated a policy namely "Vigil Mechanism / Whistle Blower Policy" on July 15, 2022.

During the financial year under review no case or complaint was received pertaining to whistle blower policy.

The said Whistle Blower Policy is available on the website of the Company at https://reetechinternational.com/

DISCLOSURE OF CASES RELATING TO SEXUAL HARASSMENT OF WOMEN AT WORKPLACE:

Your Company has formulated a Policy for prevention of Sexual Harassment of Women at Work place namely "Anti-Sexual Harassment Policy" on July 15, 2022. During the financial year under review no case was filed under the SexualHarassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The said Anti-Sexual Harassment Policy is available on the website of the Company at https://reetechinternational.com/

PROVISIONS RELATING TO THE MATERNITY BENEFITS ACT, 1961

During the Year the Under Review the Company Has Complied with The Provision of Maternity Benefits Act, 1961. As Amended by The Maternity Benefit Act, 2017 Which Inter-Alia Provides Maternity Leaves to The Woman Employee. The Company Has Taken Adequate Measures to Ensure Compliance with The Requirement, And Necessary Facilities Are Extended to Woman Employee to Support Their Health, Welfare and Work Life Balance

DISCLOSURE ON SECRETARIAL STANDARD:

The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standard, as issued by ICSI, pursuant to the provision of Section 118(10) of Companies Act, 2013 and that such systems are adequate and operating effectively.

EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

There was no qualifications, reservations or adverse remarks made by the either by the Auditors or by the Practicing Company Secretary in their respective reports.

COMPANY'S POLICY RELATING TO DIRECTORS' APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The Company has in place formed and constituted a committee called "Nomination and Remuneration Committee" of the Board of Directors on July 15, 2022 under the provisions of Section 178(1) of the companies Act, 2013.

Also the Company has devised a policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

The Terms of Reference of NRC Policy is briefed in **Annexure III to Board Report.**

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

Refer **Form AOC-1** attached to Board Report for details of companies/entities which are subsidiary company, associates and joint ventures, during the year under review.

PERFORMANCE OF ASSOCIATE COMPANY:

M Ahuja Project (India) Private Limited (MAPIPL) is an Associate Company, and is engaged in the business of Construction of buildings and developments of land related services and trading of Coal. The registered office is situated at Sai Kunj, Civil Lines, Raipur, and Chhattisgarh.

During the period under review, the company did not generate any revenue from operations as compared to last year's revenue which was Rs. 1566.59 lakhs. The company earned other income of Rs. 47.17 Lakhs during current financial year as against Rs. 8.61 lakhs in the previous year.

The Net profit after tax for the current year showed a profit of Rs. 59.56 lakhs as compared to loss after tax of Rs. 1122.52 lakhs in the previous financial year. Overall the financial performance of the associate company showed a significant improvement in profitability during FY 2025-2026.,

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013:

The Company has made requisite disclosure as required pursuant to section 186 under the provision of Companies Act, 2013 during the year. The required details form the part of financial statements and also disclosed in the independent audit report as on 31st March, 2026.

STATEMENT INDICATING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT:

In today's economic environment, Risk Management plays a very important part of business. The main aim of risk management is to identify, assess, prioritize, monitor and take precautionary measures in respect of the events that may pose risks to the business. The Company is not subject to any specific risk except risks associated with the general business of the Company as applicable to the industry as a whole.

However, no element of risk which in the opinion of the Board may threaten the existence of the Company has been identified so far.

CORPORATE SOCIAL RESPONSIBILITY INTIATIVES & ANNUAL REPORT ON CSR ACTIVITIES:

Your Company has in place devised a CSR policy w.e.f July 15, 2022, with the formation of the CSR committee which is detailed in **Annexure IV** to Board Report.

During the financial year, the criteria for applicability under Section 135 were not met, and therefore, the provisions of CSR are not applicable to the Company for the year under review."

ENVIRONMENT AND SAFETY:

The Company is conscious of the importance of environmentally clean and sale operations. The Company's policy requires the conduct of all operations in such manner so as to ensure safety of all concerned, compliance of statutory and industrial requirements for environment protection and conservation of natural resources to the extent possible.

DETAILS OF SIGNIFICANT MATERIAL ORDERS PASSED BY THE REGULATORS / COURTS / TRIBUNAL IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATION IN FUTURE:

There is no significant material orders passed by the Regulators / Courts / Tribunal which would impact the going concern status of the Company and its future operations. Hence, disclosure pursuant to Rule 8 (5) (vii) of Companies (Accounts) Rules, 2014 is not required.

DISCLOSURE IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS PURSUANT TO RULE 8 (5) (viii) OF COMPANIES (ACCOUNTS) RULES, 2014:

Your Company has an internal control system commensurate with the size of the Company and the nature of its business. The Declaration by the Managing Director & CFO with respect to this has been given in **Annexure V** to Board Report.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIESMADE PURSUANT TO SECTION 188 OF THE COMPANIES ACT, 2013.

All related party transactions that were entered into during the financial year 2025-26 were on an arm's length basis and were in the ordinary course of business. All Related Party Transactions were placed before the Audit Committee for approval. Prior omnibus approval of the Audit Committee is obtained and reviewed on a quarterly basis for the transactions which are of a foreseen and repetitive nature. There have been no materially significant related party transactions between the Company and the Related Parties except for those disclosed in the audited Financial Statements of the company.

During the year, Your Company had not entered into any contract/ arrangement/transaction with related parties which are not at arm's length basis which could be considered material or which are required to be reported in Form AOC-2 in terms of Section 134 (3) (h) read with Section 188 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014. Form AOC-2 does not form part of the report.

A Related Party Policy has been devised by the Board of Directors formed on July 15, 2022, for determining the materiality of transaction with the related parties and dealing with them.

The said Related Party Policy is available on the website of the Company at https://reetechinternational.com/

Revised policy of Related party transaction has been done on dated 27th May, 2025.

MEANS OF COMMUNICATION & COMPLIANCES:

Financial Results:

The Half Yearly Audited Results and the Annual Audited Financial Results of the Company are sent to the stock exchanges immediately after they are approved by the Board. Also, they are uploaded on the Company's website www.reetechinternational.com. The results are published in accordance with the guidelines of the Stock Exchange.

Website:

The Company's website www.reetechinternational.com contains a separate dedicated section 'Investors' wherein shareholder's information including financial results is available. The Company's Annual Report is also available in a user-friendly and downloadable form.

Annual Report:

The Annual Report containing, inter alia, Audited Financial Statements (standalone and consolidated), Boards' Report, Auditors' Report and other important information is circulated to Members and others entitled thereto and is displayed on the company's website www.reetechinternational.com.

BSE Corporate Compliance & Listing Centre:

BSE's Listing Centre is a web-based application designed for corporate. All periodical compliance filings like shareholding pattern, among others are also filed electronically on the Listing Centre as per the prescribed timelines under the SEBI Regulations.

SEBI Complaints Redress System (SCORES):

Investors' complaints are processed in a centralized web-based complaints redress system. The salient features of this system are: Centralized database of all complaints, online upload of Action Taken Reports (ATRs) by concerned companies and online viewing by investors of actions taken on the complaint and its current status. The Company regularly redresses the complaints if any, on SCORES within stipulated time.

Investor Relations:

Your Company always endeavor's to keep the time of response to shareholders' request / grievance at the minimum. Priority is accorded to address all the issues raised by the shareholders and provide them a satisfactory reply at the earliest possible time.

The Stakeholders' Relationship Committee of the Board meets periodically and reviews the status of the Shareholders' Grievances.

Investor Grievance & Reprisal:

The Company has designated the email-id info@reetechinternational.com &cs@reetechinternational.com exclusively for investor related services.

GENERAL'S SHAREHOLDRS INFORMATION:

Ensuing 18th Annual General Meeting:

Day & Date: Wednesday, September 23rd, 2026

Time: 01:00 p.m.

Venue: Sai Kunj, Near kali Mata Mandir, Civil Lines, Raipur, (C.G)

Financial Calendar:

Financial reporting for the 1st Half Year End - **November 13, 2025**

Audited yearly Results for the year ending March 31, 2026- **May 27, 2026**

Book Closure:

The Register of Members and Transfer Books of the Company will remain closed from Wednesday, September 16, 2026 to Wednesday, September 23, 2026 (both days inclusive).

Listing in stock exchanges and scrip codes:

Name of the Stock Exchange	Scrip code
Bombay Stock Exchange Limited (SME Board)	REETECH/ 543617

The ISIN number for the Company's equity share: INE0MKO01015

Outstanding GDR's / ADR's / Warrant's / Convertible instruments and their impact on equity: NIL

Listing Fees to the Stock Exchange:

The Company has paid listing fees up to March 31, 2026 to SME Platform of BSE Limited, where the Company's shares are listed.

E-Voting:

In terms of Section 108 of the Companies Act, 2013, Rules framed there under and SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the Company is not requiring to enroll for the e-voting facility to its Members in respect of all Members' resolutions proposed to be passed at this Annual General Meeting. All the resolutions shall be passed through Ballot Polling.

Section 108 and proviso to rule 20(2) provided Chapter XB or Chapter XC of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009 is not required to provide facility to vote by electronic means to SME listed companies.

Share Transfers Agent:

Bigshare Services Private Limited

S6-2, 6th Pinnacle Business Park,

Mahakali Caves Road, next to Ahura Centre,

Andheri East, Mumbai- 400093, Maharashtra, India

Phone: 022 6263 8200

Email: investor@bigshareonline.com

Website: www.bigshareonline.com

Share Transfer System:

None of the shares are held in physical form.

DEMATERLISATION OF SHARES AND LIQUIDITY

Currently 100% of the Company Share Capital is held in dematerialized form.

The shares of the Company continue to be traded in electronic forum and de-materialization exists with both the depositories viz., National Securities Depository Limited and Central Depository Services (India) Limited.

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

During the year under review, there were no applications made or proceedings pending in the name of the company under the Insolvency Bankruptcy Code, 2016.

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

During the year under review, there was no one time settlement of loans from Banks and Financial Institutions.

MANAGEMENT DISCUSSION & ANALYSIS REPORT: Refer **Annexure VI** attached to this report.

ACKNOWLEDGEMENTS:

The Directors wish to place on record their appreciation to the whole hearted help and co-operation, the Company has received from the business associates, partners, vendors, clients, government authorities, and bankers of the Company.Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and employee's.

DESIGNATED PERSON

Mr. Mahendra Ahuja, Director of the Company is designated person for furnishing, and extending co-operation for providing, information to the Registrar or any other authorized officer with respect to beneficial interest in shares of the company pursuant to rule 9, sub-rule (5) of Companies (Management and Administration), Rule 2014, Second Amendment Rules, 2023

By order of the Board

For, Reetech International Limited

(Formerly known as Reetech International Cargo and Courier Limited)

Mahendra Ahuja	**Roma Ahuja**
(Managing Director)	(Director)
DIN: - 00247075	**DIN: - 00247153**
Add: Sai-Kunj, Kali Mata Mandir	Add: Sai-Kunj, Kali Mata Mandir
Road, Katora Talab, Civil Lines,	Road, Katora Talab, Civil Lines,
Raipur, 492001 (C.G.)	Raipur, 492001 (C.G.)

Date: 25.08.2026

Place: Raipur (C.G)

FORM AOC-1

(Pursuant to first proviso to section 129(3) of the Act &Rule 5 of the Companies (Accounts) Rules, 2014))
Statement containing salient features of the financial statement on standalone & consolidated basis of subsidiaries/associate companies/JVs

Part "A": Subsidiaries:

1.	Name of Subsidiary: NIL	
2.	Reporting period for the subsidiary concerned	NA
3.	Reporting currency and Exchange rate as on the last date of the relevant FY in the case of foreign subsidiaries	NA
4.	Share capital	NA
5.	Reserves and surplus	NA
6.	Total assets	NA
7.	Total Liabilities (excluding capital, reserves & surplus)	NA
8.	Investments	NA
9.	Turnover	NA
10.	Profit before taxation	NA
11.	Provision for taxation	NA
12.	Profit after taxation	NA
13.	Proposed dividend	NA
14.	Extent of shareholdings	NA
Other Information:		
Names of subsidiaries which are yet to commence operations		NIL
Names of subsidiaries which have been liquidated or sold during the year		NIL

Part "B": Associates and Joint Ventures:

1.	Name Of Associate: M Ahuja Project (India) Private Limited	
2.	Latest Audited Balance Sheet Date	31.03.2026
3.	Shares of Associates Held by The Company on The Year End	No. of Shares: 28,75,402 Equity Shares
	Extent of Holding	36.36%
4.	Description Of How There Is Significant Influence	By virtue of Shareholding in the Company
5.	Reason Why the Associate Is Not Consolidated	Not applicable
6.	Net worth Attributable to Shareholding as Per Latest Audited Balance Sheet	Rs. 122.88 Lacs
7.	Profit / Loss For The Year: Profit Rs. 59.56 Lacs	
	i. Considered in Consolidation	Rs. 21.66 Lacs
	ii. Not Considered in Consolidation	--

For, Reetech International Limited

(Formerly knowns Reetech International Cargo and Courier Limited)

Mahendra Ahuja
(Managing Director)
DIN: - 00247075
Add: Sai-Kunj, Kali Mata Mandir
Road, Katora Talab, Civil Lines,
Raipur, 492001 (C.G.)

Roma Ahuja
(Director)
DIN:- 00247153
Add: Sai-Kunj, Kali Mata Mandir
Road, Katora Talab, Civil Lines,
Raipur, 492001 (C.G.)

For Jay Gupta Agrawal & Associates
Chartered Accountants

Jay Shanker Gupta
Partner
Mem. No. 059535

ANNEXURE- I

PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

[PURSUANT TO SECTION 197 SUB-SECTION 12 OF THE COMPANIES ACT, 2013 READ WITH RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014]

The ratio of the remuneration of each director to the median employee's remuneration and other details in terms of sub-section 12 of Section 197 of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

Your Directors' Remuneration (including commission and variable pay) to the median remuneration of the employees of your Company for the year 2025-26 was as under:

Name of the director	Designation	Ratio of remuneration of each Director to the median employees' remuneration
Mr. Mahendra Ahuja	**Managing Director**	**2.86:1**
Mrs. Roma Ahuja	**Director**	**2.86:1**

The Percentage increase/ (decrease) in remuneration of Managing Director, Director, Chief Financial Officer and Company Secretary as under:

Mr. Mahendra Ahuja – Managing Director: Nil
Mrs. Roma Ahuja – Director: Nil
Mr. Shakti Sinha – Chief Financial Officer: Nil
Ms. Shruti Sharma – Company Secretary: 16.67%

The percentage Increase in the median remuneration of employees for the financial year 2025-26 is 16.67%.

The number of permanent employees (Excluding Director's) on the rolls of the Company is **2**

The remuneration is as per the remuneration policy of the Company. Yes.

Form No. MR-3

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

SECRETARIAL AUDIT REPORT

For the financial year ended 31st March, 2026

To,

The Members,

REETECH INTERNATIONAL LIMITED

"SAI KUNJ" Civil Lines, Raipur (C.G.) 492001

CIN: L51100CT2008PLC020983

Authorised Capital: *Rs. 15,00,00,000*

Paid up Capital*: Rs. 4,22,71,000*

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Reetech International Limited (hereinafter called "the Company or RIL"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Further this report of even date is to be read along with **Annexure-A** attached with this report.

Based on my verification of the Reetech International Limited, 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, I hereby report that in my 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:

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

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;

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

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; ***there was no***

instance of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings during the period under review*;*

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act')

a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; ***there was no instance of Substantial Acquisition of Shares and Takeovers during the period under review;***

b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; ***there was no instance of Employee Stock Option Scheme and Employee Stock Purchase Scheme during the period under review;***

e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; ***not applicable for the period under review;***

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

g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; ***not applicable for the period under review;***

h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; ***there was no instance of Buyback of Securities during the period under review;***

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

j) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018:

(vi) The management has identified and confirm the following law as specifically applicable to the company: Nil

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

i) Secretarial Standards issued by The Institute of Company Secretaries of India.

ii) The Listing Agreements entered into by the Company with Bombay Stock Exchange (SME) as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

We further report that compliance of applicable financial laws including Direct & Indirect Tax laws by the Company has not been reviewed in this Audit since the same has been subject to review by Statutory Auditors and other designated Professionals.

I further report that: -

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. During the Year, there is no change in the Composition of the Board of Directors of the Company.
- As per the information and explanation provided, adequate notice is given to all directors to schedule the Board Meetings as well as for Committee meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

- Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes, if any.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.
As informed, the company has responded appropriately to notices received from various statutory/regulatory authorities including initiative action for corrective measures, wherever found necessary.

I further report that, during the audit period, there has been a major event having bearing on the company's affairs, viz.

- During the period under review, the Company has paid off its Axis Bank Car Loan Account of Rs. 2,10,00,000/- for which NOC has been duly received dated January 06, 2026.

- During the period under review, pursuant to the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, the salary of Mrs. Shruti Sharma, Company Secretary and Compliance Officer, was revised from ₹30,000/- per month to ₹35,000/- per month, with effect from 1st April, 2025. The revised remuneration was approved in accordance with the applicable provisions of the Companies Act, 2013.

- Further, members of the Company in pursuance to section 188 of the Companies Act, 2013 has passed Ordinary resolution in the 17th AGM held Friday on 26th September,2025 regarding approval of material related party transactions with Mr. Mahendra Ahuja, Mrs. Roma Ahuja, M. Ahuja Project India Private Limited and AIM Infrastructure for availing/rendering of services.

- ❖ Further, the company has changed its name from Reetech International Cargo and Courier Limited to Reetech International Limited pursuant to the approval accorded by the Members at the General Meeting held on 28th March, 2025 and the issuance of the fresh Certificate of Incorporation by the Registrar of Companies dated 25th April, 2025.

Further there were no instances of:

(1) Buy-back of securities.

(2) Merger / amalgamation / reconstruction etc.

(3) Foreign technical collaborations.

For, Nitin Agrawal & Co.

CP No. 11931

Date: 13th August, 2026

Place: Raipur (C.G.)

Nitin Agrawal
(Proprietor)
M No: F-9684
Peer Review Certificate No.: 2989/2023
UDIN: F009684H001107231

Annexure-A

To,

The Members,

REETECH INTERNATIONAL LIMITED

CIN: L51100CT2008PLC020983

"SAI KUNJ" Civil Lines, Raipur (C.G.) 492001

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

1. Maintenance of secretarial record 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 reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Where ever 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 provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

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

For, Nitin Agrawal & Co.

CP No. 11931

Date: 13th August, 2026

Place: Raipur (C.G.)

Nitin Agrawal

(Proprietor)

M No: F-9684

Peer Review Certificate No.: 2989/2023

UDIN: F009684H001107231

ANNEXURE- III

POLICY OF NOMINATION AND REMUNERATION COMMITTEE

PRIMARY OBJECTIVES

The Nomination and Remuneration Committee (the Committee) has the authority and power to exercise the role and responsibilities set out in this charter and granted to it under any separate resolutions of the Board from time to time. The Committee's responsibility is as follows:

- Identify persons who are qualified to become directors of the Board and recommend the same to the Board.

- Identify persons who may be appointed in senior management of the Company and recommend the same to the Board.

- Shall formulate the policy for determining qualifications, positive attributes and independence of Director and the remuneration to them, Key Managerial Personnel (hereinafter referred as the "KMP") and other employees.

ROLE ANDRESPONSIBILITY

a) Board succession planning generally;

b) Induction and continuing professional development programs for directors;

c) The development and implementation of a process for evaluating the performance of the Board, its committees and directors;

d) The process for appointing a new director, including evaluating the balance of skills, knowledge, experience, independence and diversity on the Board and, in the light of this evaluation, preparing a description of the role and capabilities required for a particular appointment;

e) The process for appointing and removal of KMP's and the Senior Management one level below the Board.

f) The appointment and re-election of directors.

g) The Committee also assists and advises the Board on remuneration policies and practices for the Board, the Chief Financial Officer, senior executives and other persons whose activities, individually or collectively, affect the financial soundness of the Company.

h) The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the company successfully;

i) Relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and

j) Remuneration to directors, KMPs and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals.

k) In fixing the Remuneration to Executive Directors Remuneration shall be evaluated annually against performance and a benchmark of international companies, which in size and complexity are similar to Company. Benchmark information is obtained from internationally recognized compensation service consultancies.

l) The Committee shall formulate the policy detailing the criteria for determining the remuneration and shall continue adhere to it.

NOMINATION AND REMUNERATION COMMITTEE MEETING:

The Committee shall meet at least once in a year. The decision of the NRC will be placed before the Board for approval.

ANNEXURE- IV

"CORPORATE SOCIAL RESPONSIBILITY POLICY"

BACKGROUND

In compliancewith therequirements ofSection135 oftheCompanies Act,2013read withthe Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended, the Company is, inter alia, requiredto:

1. Constitute a Board Committee to formulate and recommend to the Board a Corporate Social Responsibility (CSR) Policy, recommend the amount of CSR expenditure and monitor the CSR activities of the Company from time totime.

2. Ensure that the Company spends, in every financial year, at least two per cent of the average Net Profits before Tax (PBT) of the Company, made during the three immediately preceding financial years, in pursuance of its CSRPolicy.

PHILOSOPHY

CorporateSocialResponsibility(CSR)isapublic-spiritedcausethathasbeenwellintroduced by the new Companies Act 2013. Through the CSR there is a formation of a dynamic relationship between a company on one hand and the society and environment on the other. CSR is traditionally driven by a moral obligation and philanthropic spirit which resonates with the policy of theCompany.

FOCUS AREAS

The main responsibilities of the Company towards society at large are to eradicate hunger, povertyandmalnutrition; promotepreventivehealthcareandsanitationand makingavailable safe drinking water, promoting gender equality and empoweringwomen.

OUR VISION

1. TheCompanycompletelyendorsesreliability.Itiscommittedtoconductbusinessinatrue, fair and ethical manner and takes up the responsibility to create a good impact in the society itbelongs.

2. The Company is committed towards improving the quality of lives of people in the communitiesinwhichitoperatesbecause,thesocietyisanessentialstakeholderandthe purpose of its existence. The Company believes that giving back to the society through CSR activities is its moralduty.

3. The Company aims to fulfil the requirements laid down under the Companies Act, 2013 and act diligently to comply with all its Rules and Regulations onCSR.

APPLICABILITY OF THE POLICY

1. The Company's CSR Policy has been developed in conformity with the provisions of Section 135 of the Companies Act, 2013 (referred to as the Act in this Policy) and in accordance with the CSR Rules (hereby referred to as the Rules) notified by the Ministry of Corporate Affairs, Government ofIndia.

2. ThisPolicyshallapplytoallCSRinitiativesandactivitiestakenupatthevariouslocations in India, preferably in the vicinity where the Company carries out its business operations and for the benefits of different segments of the society, specifically the deprived and under-privileged.

OBJECTIVE OF THE CSR POLICY

- ToensurethattheCompanyiscommittedtooperateitsbusinessinaneconomically,socially and environmentally sustainable manner, while recognizing the interests of all its stakeholders.
- To take up programmes that benefit the communities in and around its work centres and over a period of time, results in enhancing the quality of life of the people in the area of its business operations.
- To generate a community goodwill for the Company and help reinforce a positive and socially responsible image of Company as a good corporate citizen of theCountry.

CORPORATE SOCIAL RESPONIBILITY COMMITTEE COMPOSITION:

The Corporate Social Responsibility Committee ('CSR Committee') shall consist of three or moreDirectorsamongstwhomatleastone shallbeanIndependentDirector.TheCommittee may formulate a CSR Sub-Committee with such other Directors / Executives of the Company fromtimeto time as itmaydeemnecessary andexpedient.The CompanySecretaryshallact as the Secretary to theCommittee.

MEETINGS:

The Committee shall hold meeting as and when required, to discuss various issues on implementationoftheCSRPolicy oftheCompany.Thememberswouldthrive toholdatleast two meetings in a financialyear.

The Committee shall periodically review the implementation of the CSR Programmes and issue necessary direction from time to time to ensure orderly and efficient execution of the CSR programmes in accordance with this Policy. It would be the responsibility of the CSR CommitteetoperiodicallykeeptheBoardapprisedofthestatusoftheimplementationofCSR activities.

ROLE OF CSR COMMITTEE:

a. ToformulateandrecommendtotheBoard,aCorporateSocialResponsibilityPolicywhich shall indicate the activities to be undertaken by the Company as specified in ScheduleVII of the Companies Act, 2013 (as amended from time totime).

b. To recommend the amount of expenditure to be incurred on the activities in a financial year.

c. To monitor the Corporate Social Responsibility Policy of the company from time totime.

d. Anyothermatter/thingasmaybeconsideredexpedientbytheMembersoftheCommittee in furtherance of and to comply with the CSR Policy of theCompany.

RESPONSIBILITIES OF THE BOARD:

The Board Shall -

- Form a CSR Committee and disclose the composition of the CSRCommittee.
- Approve the CSR Policy after taking into account the recommendations made by the CSRCommittee.
- Place the CSR Policy on the Company'swebsite.
- Ensure implementation of the activities under CSR
- Ensure expenditure of requisite amount on CSR every year as perlaw.
- Disclose reasons for not spending the amount (if applicable) in the Annual Report to the Shareholders of theCompany.
- Ensure that the administrative overheads are not more than 5% of the total CSR Expenditure.
- Ensure that the funds so disbursed have been utilized for the purposes and in the manner as approved by Board / CSR Committee and the Chief Financial Officer shall certify to theeffect.
- ApprovetransferofunspentCSRAmountinaccordancewiththelaw.TheAccounts and Finance Team of the Company shall prepare the statement of spent and unspent CSR amounts and shall assist and facilitate for transfer of thesame.

CSR PROGRAMMES/PROJECTS

The Company would focus the CSR activities around following thrust areas:

A. Education

B. Any other program, which the committee shall deemfit.

IMPLEMENTATION IDENTIFICATION AND SELECTION OF PROGRAMMES

The programmes would be identified as per the requirement in the community/schools, etc. Professional agencies may be engaged in conducting need-based assessment in some programmes, wherever required.

PARTNERSHIPS TO IMPLEMENT THE PROGRAMMES

Collaborative Partnerships may be formed with the Government Agencies, the village Panchayats,NGOsandotherlike-mindedstakeholders.ThiswouldhelpwidentheCompany's reach and leverage upon the collective expertise, wisdom and experience that these partnerships bring to thetable.

CRITERIA FOR IDENTIFYING EXECUTING PARTNERS

In case of programme execution by NGOs/Voluntary organizations the following minimum criteria should be required to be ensured:

1. The NGO / Agency must have a permanent office / address inIndia.

2. TheNGOshouldbearegisteredpublicTrustoraSocietyhavingadulyexecutedTrust Deed / Memorandum ofAssociation.

3. It should have registration Certificates under Section 12A, Section 80G, etc. of the Income Tax Act, 1961, registration under FCRA (wherever mandatory) and other applicableregistrations.

4. It should have a Permanent Account Number(PAN).

5. Last 3 years audited statement ofaccounts.

6. Last 3 years income taxreturn.

7. Last 3 years FC return (applicable to organizations with FCRAregistration).

8. The antecedents of the NGO / Agency are verifiable / subject toconfirmation.

9. Should have a team of professional expertise and system to maintain Books of Accounts and to generate necessary Reports on the supportedprogrammes.

10. No tie-up with the Competition of theCompany.

Provided that in case of any amendment in the Act / the Rules specifying any criteria for implementing agencies, the same shall be applicable in addition to the above criteria (to the extentapplicable).ProvidedalsothattheCSRCommitteemaywaiveoneormoreoftheabove criteria on case-to-casebasis.

AGREEMENT BETWEEN THE COMPANY AND EXECUTING AGENCY

Once the programmes and the executing agency has been finalized, the concerned work centres would be required to enter into an agreement/MOU with each of the implementing agency as per the Standard Agreement format.

MONITORING AND EVALUATION MECHANISMS

Monitoring and Evaluation Mechanisms include the following, one or more of which shall be implemented based on the size, quantum and tenure of the CSR programmes:

1. To ensure effective implementation of the CSR programmes undertaken at eachwork centre, a monitoring mechanism will be put in place by the CSR Committee. The progressofCSRprogrammesunderimplementationatworkcentrewillbereportedto corporate office on a regularbasis.

2. Feedback would also be obtained and documented from the beneficiaries and influential local leaders by the respective work centres about the programmes, asand whenrequired.

3. Field visits would be conducted by the respective CSR teams to ensure the progress of the programmes at their work centres. The visits would be informed and surprised also.

4. Partners would be required to report narrative as well as financial updates on a quarterly/annual basis in the format mutuallydecided.

5. The Finance and Accounts Team of the Company in consultation with the CSR Committee would conduct audit of the CSR programmes as and when required. The FinanceandAccountswould,fromtimetotime,alsoguidetherespectivepartnersand CSR team of the Company on necessarycompliances.

6. ImpactAssessmentwouldbeconductedonaperiodicbasis,throughCSRteamofBIL and independent professional third parties, if need be, especially on the strategic and high valueprogrammes.

The Board of Directors of the Company shall also monitor the CSR Programmes / Projects in such manner and on such periodicity as may be required by the Act / the Rules.

ENGAGEMENT OF INTERNATIONAL ORGANISATIONS

The Company may engage international organization(s) for designing, monitoring and evaluationoftheCSRprojectsorprogrammesaswellasforcapacitybuildingofitspersonnel for CSR.

CSR ANNUAL ACTION PLAN (CAAP)

The CSR Committee shall formulate and recommend to the Board of Directors, a CAAP in pursuance of this Policy, which shall include focus areas for the year, the list of projects tobe undertaken, manner of execution, fund utilization, monitoring mechanism, etc. The Board of Directors may approve the CAAP with such further conditions as it deems fit and further alter CAAP at any time during the financial year, as per the recommendation of the CSR Committee, based on the reasonable justification to thateffect.

INFORMATION DISSEMINATION

1. Appropriate documentation of the BIL CSR Policy, annual CSR activities, executing partners,andexpenditureentailedwillbeundertakenonaregularbasisandthesame will be available in the publicdomain.

2. CSR initiatives of the Company will also be reported in the Annual Report of the Company.

GENERAL

- Words and expressions used but not defined in this Policy shall have the same meaning assigned to them in the Companies Act, 2013, the CSR Rules made thereunder or in any amendment thereto. This Policy shall also be subject to such clarifications and FAQs as may be issued by MCA from time totime.

- In case of any doubt with regard to any provision of the policy and also in respect of matters not covered herein, a reference should be made to Corporate CSR Department. In all such matters, the interpretation & decision of the CSR Committee shall befinal.

- Any or all provisions of the CSR Policy would be subject to revision/amendment in accordancewiththeguidelinesonthesubjectasmaybeissuedfromtheGovernment, from time totime.

- TheCompanyreservestherighttomodify,cancel,add,oramendanyoftheseRules.

ANNEXURE V

CERTIFICATE BY CHIEF EXECUTIVE OFFICER (CEO) AND CHIEF FINANCIAL OFFICER (CFO)

To,

The Board of Directors,

Reetech International Limited

(Formerly Known as Reetech International Cargo and Courier Limited)

We have reviewed financial statements and the cash flow statements of "Reetech International Limited" for the year ended March 31st, 2026 and that to the best of our knowledge and belief, we state that:

1. These statements do not contain any materially untrue statement nor omit any material fact or contain statements that might be misleading, and

2. These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

3. We are, to the best of our knowledge and belief, no transactions entered into by the Company during the year 2025-26 which are fraudulent, illegal or violative of the Company's code of conduct.

4. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

5. We have indicated to the auditors and the Audit committee of:

a. There is no significant change in internal control over financial reporting during the year.
b. There are no significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
c. We are not aware of any instances of significant fraud that involves management or any employee having significant role in the company's internal control system financial reporting.

For, Reetech International Limited

(Formerly Known as Reetech International Cargo and Courier Limited)

(Mahendra Ahuja)	**(Shakti Kumar Sinha)**
Managing Director	**Chief Financial officer**
DIN: 00247075	**PAN: BNSPS4790R**

Place: Raipur (C.G.)
Date: 25/08/2026

MANAGEMENT DISCUSSION & ANALYSIS REPORT (Annexure VI)

Introduction

We are one of the recognized traders of imported coal and perform its operations from Ganagavarm and other ports. Our operations are spread across India with a wide network of customer. Our Diversified product portfolio comprises of coal from Indonesia, South Africa, Australia and India among other origins. We supply our products to the customer in the various sectori.e Power, Steel, Rolling and other industry. In just a few years of starting our coal business segment we have established as a reliable partner in the trading coal space.

The promoters of the company has vision to look beyond the ordinary; to foresee opportunities; to attain the unattainable; to create in-roads into newer vistas of change and above all, to bridge the demand-supply gap for coal, the world's fossil fuel

Financial & Operational Performance

The Company's financial performance during the year ended 31st March, 2026 was impacted due to non-generation of revenue from operations. The Company recorded total income of ₹188.82 lakhs during the financial year under review as against ₹1,330.23 lakhs in the previous financial year ended 31st March, 2025. The decline in total income was mainly due to absence of revenue from operations during the year.

The Company reported a profit before tax of ₹16.58 lakhs during the financial year ended 31st March, 2026 as compared to a loss before tax of ₹26.90 lakhs in the previous financial year. After considering tax adjustments, the Company reported a profit after tax of ₹19.33 lakhs for FY 2025-26 as against a loss after tax of ₹25.37 lakhs during FY 2024-25.

The Company's financial position remained stable during the year under review. The net worth of the Company increased to ₹1,505.16 lakhs as on 31st March, 2026 from ₹1,485.83 lakhs as on 31st March, 2025.

The Company's Total Annual Coal Trading Outflows in Metric Tons for the Previous years is as under:

Particulars of Years	South African (RB2)	South African (RB3)	Indonesian Coal	Australian Coal	Maputo (Steam Coal)	Sponge Iron
2023-24	13877.15	11601.52	0	0	385.98	1498.07
2024-25	1071.81	13969.30	0	0	0	0

The highlights of inventory of Geological Resources of Indian Coal (as on 01.04.2025), prepared by the Geological Survey of India is tabulated below:

A total of 401 BT of geological resources of coal have so far been estimated in India, up to the maximum depth of 1200 m. Out of the total resources, the Gondwana coalfields account for 399 BT (99.5%), while the Tertiary coalfields of Himalayan region contribute 2 BT (0.5%) of coal resources. The type-wise and category-wise break-up is given below:

Coal type	Proved	Indicated	Inferred	Total	% Share
Prime Coking	5	0	0	5	1
Medium Coking	17	10	2	29	8
Semi Coking	1	1	0	2	0
Sub-Total of Coking	**23**	**11**	**2**	**36**	**9**
Non-Coking	196	138	29	363	91
Tertiary Coal	1	0	1	2	0
Grand Total	**220**	**149**	**32**	**401**	**100**
% share	**55**	**37**	**8**	**100**	

The depth-wise and category-wise break-up of Indian coal resources is as follows

Depth Range	Proved	Indicated	Inferred	Total	% share
0-300	145	56	9	210	52
300-600	50	68	16	134	33
0-600(ForJharia Coalfield only)	15	0	0	15	0
600-1200	10	25	7	42	11
Total	**220**	**149**	**32**	**401**	**100**

At the current rate of production in the country, the reserves are adequate to meet the demand.

SWOT ANALYSIS

Factors affecting our results of operations:

Our company's future results of operations could be affected potentially by the following strengths:

- The company has rich experience in business management and has a good track record.
- The company's revenue majorly comes from single segment, thus all efforts and taskforce is directed towards single line of business and deployment of full potential in achieving the desired goals.
- The registered office of the company is centrally located in heart of Rural India and the capital city of Chhattisgarh.
- We have satisfied chain of vendors which are associated with us from past many years.
- List of our top vendors (debtors &creditors) whom we have trade relations with are as under:

S. no.	Name of Vendor	S. no.	Name of Vendor	S.no.	Name of Vendor
1	Adani Enterprises Limited.	7.	Axis Enterprises	13.	SRG Industries Pvt. Ltd.

2	Agarwal Coal Corporation Pvt. Ltd.	8.	VrajMetalicsPvt. Ltd.	14.	JSW Minerals Trading Pvt. Ltd.
3	Tata International Ltd.	9.	Anupam Fuels PVt. Ltd.		
4	Indian Coke & Power Pvt. Ltd.	10.	SMS Carbon & Minerals Pvt. Ltd.		
5	Sparsh Baldev Exports Pvt. Ltd.	11.	Waltair Coal Pvt. Ltd.		
6.	Basudev trade link	12.	Jaydeep Ispat& Alloys Pvt.Ltd.		

- The promoters of the company have progressive vision and futuristic approach to run the business efficiently and effectively.
- Experienced Promoters and Management provide us an extra edge to deal with day to day affairs of the company.

Some of the weakness or business risks are outlined as follows:

- Our company's derive significant revenue from trading coal.
- Fluctuation in prices, non-availability or high cost of quality of coal may have an adverse effect on our business, results of operations and financial condition.
- Our business is dependent on our continuing relationships with our customers.
- Our business is capital intensive. If we experience insufficient cash flows to meet required payments on our debt and working capital requirements, there may be an adverse effect on our operations.
- Our business experiences an increase in sales during the summer season in India which lasts from March till July.

Industry wise Business Constraints: The uses of coal are being reduced in terms of the energy mix and being substituted with clean energy sources, owing to the generation of air pollutants due to coal combustion. These factors, in turn, are expected to restrain the growth of the Indian coal market.

Review of Business Operations and Future Prospects:

The business of the company is going well and it has great prospects for future. Your Directors are optimistic about Company's business and hopeful of better performance with increased revenue in next year.

Marketing outlook

From a marketing perspective, the Company expects demand for coal to remain supported by growth in power generation, infrastructure development and industrial activity in the country. BCCL shall continue to focus on improving coal quality and enhancing the availability of quality coking coal and washed coal to meet the requirements of the domestic steel sector. Expansion of washing capacity is expected to improve product quality, strengthen customer satisfaction, enhance value realization and support import substitution efforts. The Company will also continue to focus on customer engagement, supply reliability and strengthening its presence in key consumer sectors through consistent supply of quality coal products.

The total power generation (incl. RES) in the country grew to about 1844.5 BU clocking a growth of 0.9 %. The coal-based generation in the country for FY 2025-26 was 1250 BU with a (-)3.7 % growth over the previous year. The domestic coal based generation was 1174.4 BU {(-)2.3% growth over previous year}. Considering the growth of power generation and consequential increase in demand, the offtake target of FY 2025-26 was 900.24 MT. The demand from power sector was 668 MT against which Coal India Limited (CIL) supplied 588.01 MT, achieving 88% materialisation.
The coal supply to Non Regulated Sector(NRS) was 155.5 MT (7.0 % growth over previous year) which is the highest supply to NRS in any given year.

The e-auction coal booking during FY 2025-26 was 101.72 MT against 89.38 MT during previous year. The premium on e-auction during FY 2025-26 was 46 % as against 48 % in previous FY.
Fuel Supply Agreement (FSA) commitment for Power Sector, Non-Power and bridge linkage were at about 793.90 Million Tonne Per Annum (MTPA) as on 31.03.2026. The demand of CIL coal from Power sector as per Ministry of Coal for FY 2026-27 is 669.80 MT. The yearly target for FY 2026-27 has been set at about 850.24 MT so as to cater to the entire demand of power sector, NRS and also to substitute the substitutable imported coal in the country. In order to tap the potential future market for coal consumption and explore alternative uses of domestic coal, CIL intends to offer more coking coal to steel sector and also supply coal for upcoming coal gasification projects.

Coal Trading Market Analysis by Mordor Intelligence

The Coal Trading Market size is projected to expand from USD 12.72 billion in 2025 and USD 13.37 billion in 2026 to USD 16.64 billion by 2031, registering a CAGR of 4.47% between 2026 to 2031.

Strong Asian utility procurement, European hedging against natural-gas volatility, and widening metallurgical-coal premiums over thermal grades sustain this measured expansion.[1] Long-term freight costs linked to IMO 2030 carbon-intensity rules have restored the appeal of fixed-price supply contracts, while port-capacity upgrades at Richards Bay and Qinhuangdao ease demurrage pressures and release stranded tonnage. Digital bill-of-lading platforms now settle 12% of seaborne trades, lowering working-capital needs for counterparties that can verify cargo quality in real time. Although renewable build-out in OECD economies crimps steam-coal demand, high-grade coking coal remains irreplaceable for blast-furnace steelmaking, giving the global coal trading market durable multi-segment demand diversity.[2]

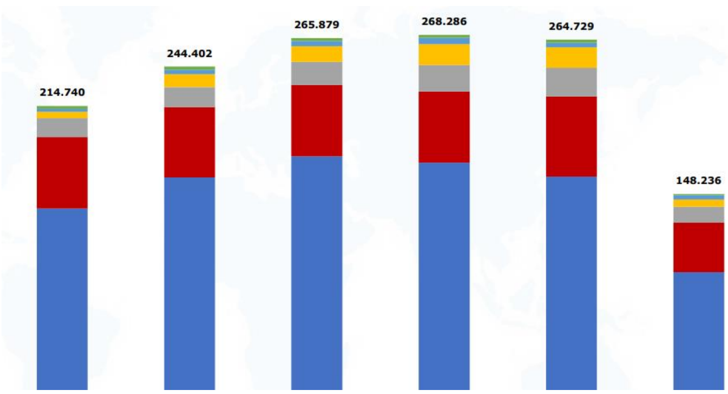
Source: https://www.mordorintelligence.com/industry-reports/coal-trading-market

India energy statistics 2026 shows coal dominance and rising renewable capacity

Global coal prices firm as geopolitical supply risks tighten markets

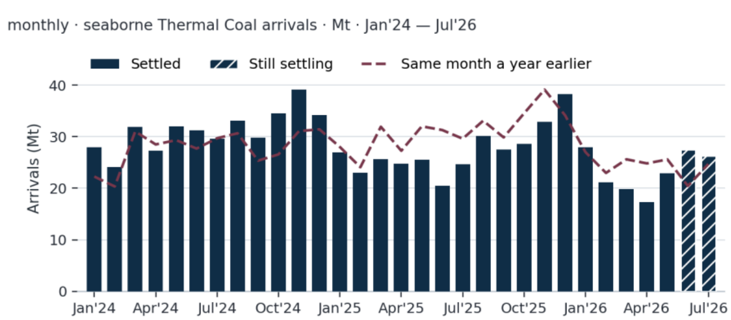
India coal imports fall 8.54% YoY in July as thermal coal and petcoke decline

- [Editor]
- August 17, 2026



India coal imports and coke shipments totalled 20.141 MMT in July 2026, down 8.54% year on year from 22.021 MMT. Thermal coal imports declined 4.18% to 11.433 MMT, while petcoke recorded the steepest fall, plunging 64.55% to 0.551 MMT. The broader January–July picture also remained weaker, with total coal and coke imports reaching 148.236 MMT, 8.44% below the same period […]

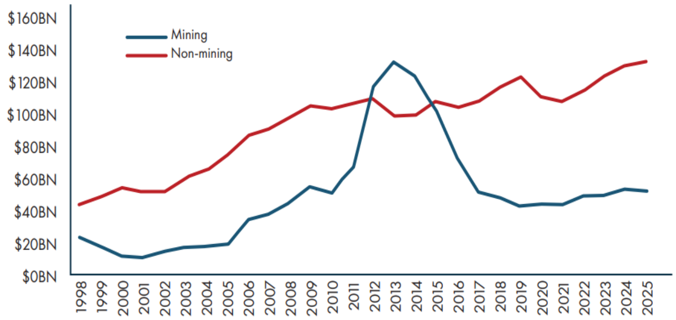
AUGUST 17, 2026



U.S. coal exports strengthen as domestic coal generation declines

AUGUST 17, 2026

FIGURE 1.3: MINING AND NON-MINING CAPITAL EXPENDITURE BY SECTOR



Source. ABS Cat. 5625.0 Table 7, quarterly, chain volume measures, seasonally adjusted.

COAL DISTRIBUTION AND MARKETING

The Marketing Division of CIL coordinates marketing activities for all its subsidiaries. CIL has set up Regional Sales Offices and Sub-Sales Offices at selected places in the country to cater to the needs of the consuming sectors in various regions.

IMPORT OF COAL

As per the present Import policy, coal can be freely imported (under Open General Licence) by the consumers themselves considering their needs based on their commercial consideration.

Coking Coal is being imported by Steel sector mainly to bridge the gap between the requirement and indigenous availability and to improve the quality. Other sectors like Power sector, cement etc. and coal traders are importing non-coking coal.

https://coal.gov.in/major-statistics/production-and-supplies

The Ministry of Coal has the overall responsibility of determining policies and strategies in respect of exploration and development of coal and lignite reserves, sanctioning of important projects of high value and for deciding all related issues. Under the administrative control of the Ministry, these key functions are exercised through the Public Sector Undertakings, namely, Coal India Ltd. and its subsidiaries and Neyveli Lignite Corporation India Limited (NLCIL). Other than Coal India Ltd. and Neyveli Lignite Corporation India Ltd., the Ministry of Coal also has a joint venture with Government of Telangana called Singareni Collieries Company Limited. Government of Telangana holds 51% equity and Government of India holds 49 % equity.

https://www.coal.nic.in/about-us/about-ministry

Global Macroeconomic Environment

Financial year 2025-26 closed under the shadow of a significant geopolitical shock. The outbreak of armed conflict in West Asia in late February 2026, escalating from tensions that had persisted across the Middle East since late 2023, triggered a sharp risk-off repositioning across global financial markets in the closing quarter of the fiscal year. The

International Monetary Fund (IMF), in its April 2026 World Economic Outlook, revised its global growth forecast down to 3.1% for calendar year 2026 from the 3.4% outturn in 2025, identifying the geopolitical escalation as the primary downside catalyst.

India Coal Industry Reports

The Indian coal market is a significant segment of the country's energy sector, driven primarily by the demand for power generation through thermal coal. The market encompasses various applications, including coking feedstock and other industrial uses. The increase in India's coal production aims to meet the rising energy demands, supported by extensivecoalresources.

Despite the challenges such as environmental concerns, occupational health risks, and market volatility, the coal industry remains a crucial part of India's economy. Government policies promoting renewable energy sources are tempering the market growth, pushing for a reduction in reliance on coal. The future of India's coal market will be influenced by global economic conditions, technological advancements, and the need for environmental sustainabilityandsocialresponsibility.

Key players in the Indian coal market are actively optimizing their operations to meet market demands. The industry's growth rate and market value are critical metrics, with industry analysis providing insights into market trends and industry statistics. Market leaders are navigating the dynamic landscape, focusing on industry research and market segmentationtostaycompetitive.

Industry reports and market data offer a comprehensive market overview, including market forecast and market growth predictions. The market outlook highlights the ongoing developments and market review, while industry information and industry size provide a detailed understanding ofthesector.

The report example and report pdf offer valuable insights into the market predictions and industry trends. Research companies play a vital role in providing industry analysis and market segmentation, ensuring that stakeholders have access to accurate and up-to-date information.

In summary, the Indian coal market is poised for growth, driven by the demand for thermal power generation and supported by extensive coal resources. However, the market must navigate challenges such as environmental sustainability and government policies promoting renewable energy. Industry reports, market data, and research companies provide valuable insights into the market ,helping stakeholders make informed decisions.

Source: https://www.mordorintelligence.com/industry-reports/india-coal-market

India Coal Market Analysis

The Coal Trading Market size is estimated at USD 10.19 billion in 2025, and is expected to reach USD 12.80 billion by 2030, at a CAGR of 4.68% during the forecast period (2025-2030).
Source:
https://www.mordorintelligence.com/industry-reports/coal-trading-market

Over the medium term, coal is majorly consumed in various sectors, such as industry, transport, residential, commercial and public services, agriculture, fishing, and several non-energy areas that generate the coal demand, leading to the trade of coal between the nations.

On the other hand, power from coal is getting mixed up with other alternative sources, like renewables and natural gas, which help to reduce the environmental impact as compared to coal. These factors, in turn, are expected to restrain the growth of the coal trading market in the coming years.

Nevertheless, with the growing demand for electricity, coal power plants in the Asia-Pacific region are expected to be a significant consumer of coal. The region is expected to have a demand of around 4,400 megatons of coal equivalent (Mtce) by 2040, with the majority of demand from the power sector. This demand for coal is expected to create an opportunity for the coal trading market in the future.

Asia-Pacific dominated the coal trading market with China and India as the major importer, and Australia and Indonesia are among the major exporter of coal.

Source: https://www.mordorintelligence.com/industry-reports/coal-trading-market

Iron Ore Price Trends

Source: Bigmint Note

Coking Coal Coking coal prices, particularly premium hard coking coal (PHCC) from Australia, moderated steadily through the year. Prices eased from over USD 260/t at the beginning of the fiscal to below USD 200/t by the final quarter, reflecting improved supply conditions and stable demand.

Global Economy at Large

An NGO, found that India ignited a rise in new coalmine proposals in 2025 despite a global slowdown in the number of mine openings because of falling demand for the fossil fuel.

The increase was driven almost entirely by the states of Jharkhand and Odisha, which doubled their proposals for new coalmines in line with an ambitious plan from India's ministry of coal to increase the country's output.

India plans to increase its coal production by nearly 100m tonnes to 1.15bn tonnes in the 2025-26 fiscal year to help meet the country's rising demand for electricity to support economic growth and contend with heatwaves, which have become more severe and more frequent because of the climate crisis.The planned increases come despite signs that the world is beginning to turn its back on coal in favour of renewable electricity, Global Energy Monitor said**.** Coalmine proposals slowed in the years after the Covid-19 pandemic but have begun to climb again, raising concerns that mining could increase in the future despite a slowdown in the number of new facilities. The startup of new coalmining projects has fallen steadily in recent years, according to the Global Energy Monitor's latest report. It found that enough new coalmines to produce about 113m tonnes each year began operations last year, down by 40% from 2024, which was already the lowest annual total in a decade. This was largely owing to a slowdown in new mines in China and Australia, which fell by 44% and 96% respectively. Global Energy Monitor warned that India's rise in new mine proposals was at odds with the slowdown in global coal demand predicted by the International Energy Agency for the end of the decade.

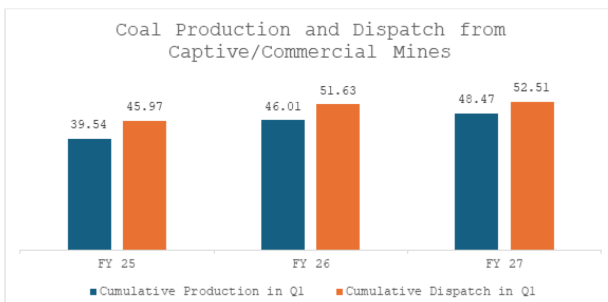
OUTLOOK

https://www.pib.gov.in/PressReleasePage.aspx?PRID=2280284&reg=48&lang=2

During the first quarter of FY 2026–27, from April to June 2026, cumulative coal production increased by 5.35% compared with the corresponding period of the previous financial year. Coal dispatch during the quarter also recorded a year-on-year increase of 1.70%.

The performance reflects continued improvements in mine operations, capacity utilization and production planning. The accompanying graph depicts the trend in coal production and dispatch in Million Tonnes.

The accompanying graph illustrates the trend in production and dispatch (Million tonnes)



INDIAN ECONOMIC OVERVIEW

India is expected to grow at 6.5% in FY 2024-25, lower than 8.2% growth in FY 2023-24, as per IMF. This moderation is attributed to subdued external demand, manufacturing and services sector slowdowns, and inflationary pressures. The manufacturing sector's growth is expected to decline to 5.3% from 9.9% in the previous fiscal, primarily due to global supply chain disruptions and rising input costs. The services sector is anticipated to grow at 5.8%, down from 6.4% in FY 2023-24. On the contrary, the agriculture and allied sector demonstrated significant resilience, with growth estimated at 3.8% in FY 2024-25, an increase from the previous year's 1.4%. The construction sector is expected to grow at 8.6% in FY 2024-25, underscoring the government's focus on infrastructure development. Private Final Consumption Expenditure (PFCE) at constant prices is expected to witness a growth of 7.3% compared to 4% growth in the previous financial year. The Real GDP or GDP at Constant Prices is estimated to reach ` 184.88 lakh crore in FY 2024-25, against the Provisional Estimate of GDP of ` 173.82 lakh crore for FY 2023-24. India's retail inflation, as measured by the Consumer Price Index (CPI), eased to 4.6% in FY 2024-25. In a further positive development, retail inflation for March 2025 declined to 3.34%. The sustained moderation in inflation reflects the effectiveness of policy measures in containing price pressures

Ample coal supplies.

The price forecast is based partly on expectations of a decrease in global coal supply in 2025 and 2026, owing to shrinkingoutput across many producers. In several countries, production could exceed forecasts. Indonesia's output has significantly exceeded national targets in the past, including by 17 percent in 2024, suggesting that the planned reduction may not materialize. Recent changes in U.S. energy policies to boost the use of coal could also slow— or potentially reverse—the trend of decreasing U.S. coal output. Meanwhile, if diplomatic efforts to resolve the conflict triggered by Russia's invasion of Ukraine prove successful, potential markets for coal exports from Russia might broaden, encouraging higher production levels.

CAUTIONARY STATEMENT

Statement made in the Management Discussion and Analysis describing the various parts may be "forward looking statement" within the meaning of application securities laws and regulations. The actual result may differ from those expectations depending upon the economic conditions, changes in Government regulation and amendments in tax laws and other internal and external factors.

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF REETECH INTERNATIONAL LIMITED

Report on the Audited Standalone Financial Statements

We have audited the accompanying Standalone Financial Statements of **REETECH INTERNATIONAL LIMITED** ("the Company"), which comprise the Standalone Balance Sheet as at 31st March, 2026, the Standalone Statement of Profit and Loss, and the Standalone Statement of Cash Flows for the year ended, and with Notes to the Standalone Financial Statements including a summary of the Material Accounting Policies and other explanatory information (hereinafter referred to as "Standalone Financial Statements").

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the company as at 31st March, 2026, the profit and total income, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing ("the SAs") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

Key Audit Matters

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

Key Audit Matter	How the matter was addressed in our audit
Key Audit Matter – Assessment of Going Concern Assumption During the year, the Company has not generated any revenue from operations. The Company is in the process of diversifying its business activities into other business segments with a view to establishing and expanding its future operations. Accordingly, the assessment of the appropriateness of the going concern basis of accounting involved significant management judgement, particularly in relation to the feasibility and implementation of its business diversification plans, projected future revenues and cash flows, and availability of adequate financial resources to meet its obligations as they fall due. Considering the significance of the matter and the degree of judgement involved in management's assessment, we considered the assessment of the Company's ability to continue as a going concern to be a Key Audit Matter.	Our audit procedures included, amongst others, evaluating management's assessment of the Company's ability to continue as a going concern and assessing the reasonableness of the underlying assumptions used in such assessment. • We evaluated management's plans relating to diversification into new business segments, including the status of implementation of such plans and supporting documentation, wherever available. We also assessed the projected cash flows and evaluated significant assumptions with reference to available historical information, subsequent events and other relevant supporting information.

Information Other than the Standalone Financial Statements and Auditors' Report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Directors' Report including Annexures to Directors' Report, Management Discussion and Analysis Report and Report on Corporate Governance, but does not include the Standalone Financial Statements and our Auditors' Report thereon.
Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information identified above when it becomes available, and in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained in the audit, or otherwise appears to be materially misstate

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

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (AS) specified under Section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and designing, 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 Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibility for the Audit of Standalone Financial Statements

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

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

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

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

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

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

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

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matters, or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so, would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section 11 of section 143 of the Act, we give in the **"Annexure A"**, a statement on the matters specified in paragraphs 3 and 4 of the said Order, to the extent applicable.

As required by Section 143(3) of the Act, we report that;

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

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

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

(d) In our opinion, the aforesaid Standalone Financial Statements comply with the Accounting Standards (AS) specified under Section 133 of the Act;

(e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of directors, none of the directors are disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164(2) of the Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, as required under Section 143(3)(i) of the Act, refer to our separate report in **"Annexure B".**

(g) With respect to the other matters to be included in the Auditors' Report in accordance with the requirements of section 197(16) of the Act, the Company has complied with the provisions of Section 197 read with Schedule V to the Act, relating to managerial remuneration.

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

i. According to the information and explanations given to us, the Company does not have any pending litigations having an impact on its financial position.

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

iii. There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company;

iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend to or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend to or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), (a) and (b) above, contain any material misstatement.

v. (a) The company has not proposed, declared and paid any Dividend in the previous year during the year in accordance with Section 123 of the Act, as applicable.

(b) The board of directors of the company has not proposed any final dividend for the current year.

vi. Based on our examination, including test checks, the company has used an accounting software with audit trail (edit log) feature for maintaining its books of account, which has been consistently operated throughout the year for all relevant transactions. During our audit, we did not find any instance of the audit trail feature being tampered with and the audit trail has been preserved by the company as per statutory requirements for record retention.

Other Matters

The Company has not generated any revenue from its principal business operations during the year under review, which indicates the existence of uncertainty regarding continuation of its existing business activities. The management has represented that the Company is exploring and proposing to commence operations in a new line of business relating to dealing in real estate and is in the process of evaluating suitable business opportunities and operational strategies in this regard. Based on the management's assessment of future business prospects, the accompanying financial results have been prepared on a going concern basis as per SA-570. Our conclusion/opinion is not modified in respect of this matter.

Certain comparative figures for the previous year have been regrouped and/or reclassified to conform to the presentation adopted in the current year. Such regrouping and reclassification do not affect the previously reported profit, equity or cash flows of the Company. Our opinion is not modified in respect of this matter.

For Jay Gupta & Associates
Chartered Accountants
Firm Regn. No: 329001E

(CA Jay Shanker Gupta)
Partner
Membership No.: 059535
UDIN: 26059535AHZAKI8568

Place: Kolkata
Date: May 27, 2026

Annexure A to the Independent Auditors' Report

(Referred to in Paragraph-1 of Other Legal and Regulatory Requirements section of our Report of even date to the members of REETECH INTERNATIONAL LIMITED on the Standalone Financial Statements for the year ended 31st March, 2026.)

(i) In respect of the Company's property, plant & equipment, right-of-use assets and intangible assets:

(a) A. The company has maintained proper records showing full particulars, including quantitative details and situation of its Property, Plant and Equipment and Rights-of-use Assets.

B. According to the information and explanations given to us and based on our examination of the records of the Company, the Company is maintaining proper records showing full particulars of intangible assets.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the physical verification of property, plant and equipment is being carried out by the company in a phased manner to cover all its assets at reasonable intervals. In accordance with this programme, property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and based on our examination of the records of the Company, the title deeds of immovable property are held in the name of the Company.

(d) The Company has not revalued its Property, Plant and Equipment or intangible assets or both during the year.

(e) No proceedings have been initiated or are pending against the company for holding any Benami property under the Prohibition of Benami Property Transactions Act, 1988(as amended in 2016) and Rules made thereunder.

(ii)(a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.

(b) The company has not been sanctioned working capital limits in excess of five crore rupees during the year, in aggregate, from banks or financial institutions.

(iii) The Company has made investments in Companies and granted unsecured loans to other parties, during the year, in respect of which:

(a) The Company has provided loans or advances in the nature of loans during the year, details of which are given below:

Details of Investment made, Loan granted to/provided subsidiary during the year:

(Amount Rs. In Lakhs)

Particulars	Loans/ Advances in the nature of loans	Guarantees	Investment in shares
M Ahuja Projects (India) Pvt. Ltd.(Pvt Ltd company in which director and his relative together are directors) - Transaction during the year	200.51	-	-
Balance outstanding as at the Balance sheet date in respect of the above (1)	688.30	-	337.00

(b) In our opinion and according to the information and explanations given to us, the investments made, and terms and conditions of the unsecured loans granted are not prejudicial to the Company's interest .

(c) In our opinion and according to the information and explanations given to us, in respect of loans, the schedule of repayment of principal and payment of interest has not been stipulated. In absence of any stipulation as to repayment of loan and interest, we are unable to comment on whether the receipts are regular. The Loan are repayable on demand.

(d) According to the information and explanations given to us and based on our examination of the records of the Company, the loans granted are repayable on demand. Accordingly, it is not practicable to comment on the overdue amount in respect of such loans. Therefore, reporting under clause 3(iii)(d) of the Order relating to overdue amounts exceeding ninety days and reasonable steps taken for recovery of principal and interest is not applicable.

(e) According to the information and explanations given to us and based on examination of records of the Company, there is no loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the overdues of existing loans given to the same party. In respect of loans advanced to its subsidiary company as referred above in clause (3)(a), there is no fixed repayment schedule, this is repayable on demand Accordingly, reporting under clause 3(iii)(e) of the Order is not applicable.

(f) According to the information and explanations given to us and based on our examinations of the records of the company, it has granted Loan and advances in the nature of loan Which are repayable on demand and not specifying any terms or period of repayment. The details of loans/advances in the nature of loans are given below:

Particulars	All parties	Promoters	Related parties (Advance from Directors)
Repayable on demand (Balance outstanding as on March 31, 2026)	688.30	-	688.30
Percentage of loans/advances to total loans	100%	-	100%

Further the investments made by the company during the year are not prejudicial to the company's interest.

(iv) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.

(v) The Company has not accepted any deposits from the public during the year within the meaning of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the Companies (Acceptance of

Deposits) Rules 2014 (as amended). Accordingly, the provisions of the clause 3(v) of the Order are not applicable to the Company

(vi) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company is generally regular in depositing undisputed statutory dues including goods and service tax, provident fund, employees' provident fund, employees' state insurance, income – tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues applicable to the company have generally been regularly deposited by it with appropriate authority.
There were no undisputed amounts payable in respect of goods and services tax, provident fund, employees' state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues in arrears as at 31st March, 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there were no statutory dues referred to in sub-clause (a) which have been not deposited as on March 31, 2026 on account of dispute.

(viii) There are no such transactions which are not recorded in the books of accounts which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

(ix) (a) In our opinion and according to the information and explanations given to us, the company has not defaulted in the repayment of loans or borrowings to financial institutions, banks and government. The company has not issued any debentures.

(b)According to the information and explanations given to us, the company has not been declared a wilful defaulter by any bank or financial institution or other lender during the year.

(c) According to the information and explanation given to us and on the basis of our examination of records of the company, no term loans were taken by the company.

(d) According to the information and explanations given to us on an overall examination of the balance sheet of the company, we report that no funds raised on short term basis have been utilized for long term purposes.

(e) According to the information and explanations given to us and based on our examination of the financial statements of the company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) According to the information and explanations given to us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.

(x) a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

(b) The Company has not made any preferential allotment or private placement of shares or convertible debentures during the year. Accordingly, the reporting requirements under clause 3(x)(b) of the Order are not applicable.

(xi) (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.
(b) No report under sub-Section (12) of Section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules 2014 with the Central Government.
(c) According to the information and explanations given to us, no whistle blower complaints were received by the company during the year.

(xii) According to the information and explanations given to us, the company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

(xiii) In our opinion and according to information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of the Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable Accounting Standards.

(xiv) (a) In our opinion, the Company has an adequate internal audit system commensurate with the size and the nature of its business.
(b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

(xv) In our opinion and according to information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the paragraph 3(xv) of the order is not applicable to the company.

(xvi) (a) The company is not required to be registered under section 45-1A of the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi) of the order is not applicable to the company.
(b) The Company is not engaged in any Non-Banking Financial or Housing Finance activities. Accordingly, the requirement to report on clause 3(xvi)(b) of the Order is not applicable to the Company.
(c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi)(c) of the Order is not applicable to the Company.
(d) There is no Core Investment Company as a part of the Group, hence, the requirement to report on clause 3(xvi)(d) of the Order is not applicable to the Company.

(xvii) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

(xviii) There was no resignation of previous statutory auditor during the year, the reporting requirements under Clause (xviii) of Order is not applicable.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) The provision relating to transfer to fund specified under schedule vii of the Companies Act, 2013 is not applicable to the company.

For Jay Gupta & Associates
Chartered Accountants
Firm Regn. No: 329001E

(CA Jay Shankar Gupta)
Partner
Membership No.: 059535
UDIN: 26059535AHZAKI8568

Place: Kolkata
Date: May 27, 2026

Annexure B to the Independent Auditors' Report

The Annexure B referred to in paragraph 2(f) of Report on Other Legal and Regulatory Requirements paragraph of our report of even date to the members of **REETECH INTERNATIONAL LIMITED** on the Standalone Financial Statements for the year ended 31st March, 2026.

Report on the Internal Financial Control with reference to the aforesaid Standalone Financial Statements under clause (i) of sub section 3 of section 143 of the Companies Act, 2013 ("The Act").

We have audited the internal financial controls with reference to financial reporting of **REETECH INTERNATIONAL LIMITED** ("the Company") as of 31st March, 2026 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the company's internal financial controls system with reference to financial statements.

Meaning of Internal Financial Controls with reference to Financial Reporting

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

Inherent Limitations of Internal Financial Controls with reference to Financial Reporting

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

Opinion

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

For Jay Gupta & Associates
Chartered Accountants
Firm Regn. No: 329001E

(CA Jay Shankar Gupta)
Partner
Membership No.: 059535
UDIN: 26059535AHZAKI8568
Place: Kolkata
Date: May 27, 2026

REETECH INTERNATIONAL LIMITED

(Formerly known as REETECH INTERNATIONAL CARGO AND COURIER LIMITED)

CIN: L51100CT2008PLC020983

STANDALONE BALANCE SHEET AS ON 31st MARCH, 2026

(Rs. In lakhs, unless otherwise stated)

PARTICULARS		Note No.	Figures As At 31.03.2026	Figures As At 31.03.2025
I. EQUITY AND LIABILITIES				
(1)	**Shareholders' Funds**			
(a)	Share Capital	2	422.71	422.71
(b)	Reserves & Surplus	3	1,082.45	1,063.12
			1,505.16	**1,485.83**
(2)	**Non-Current Liabilities**			
(a)	Long Term Borrowings	4	59.14	234.37
			59.14	**234.37**
(3)	**Current Liabilities**			
(a)	Short Term Borrowings	5	14.38	33.32
(b)	Trade Payable	6		
	i) Total Outstanding dues of Micro and Small Enterprises		-	-
	ii) Total Outstanding dues of Trade Payables Other than Micro and Small Enterprises		16.68	16.71
(c)	Other Current Liabilities	7	207.29	73.05
(d)	Short-Term Provision	8	4.01	-
			242.36	**123.09**
	TOTAL (1, 2 & 3)		**1,806.66**	**1,843.29**
II. ASSETS				
(1)	**Non Current Assets**			
(a)	Property, Plant and Equipment and Intangible Assets	9		
	(i) Property, Plant and Equipment		63.98	265.51
	(ii) Intangible assets under development		0.08	0.08
(b)	Non Current Investment	10	337.00	337.00
(c)	Deffered Tax Assets(Net)	11	20.46	5.74
(d)	Long Term Loans and Advances	12	831.30	884.42
			1,252.82	**1,492.74**
(2)	**Current Assets**			
(a)	Inventories	13	-	-
(b)	Trade Receivables	14	198.28	263.52
(c)	Cash & Cash Equivalents	15	0.01	0.15
(d)	Short Term Loans & Advances	16	340.98	53.16
(e)	Other Current Assets	17	14.57	33.72
			553.84	**350.55**
	TOTAL (1 & 2)		**1,806.66**	**1,843.29**

Notes on Accounts 1

The accompanying notes 1 (1.1 to 1.15) are integral part of financial statements

Signed in term of our report of even date

For Jay Gupta & Associates
(Formerly Known as Gupta Agarwal & Associates)
Chartered Accountants

Jay Shanker Gupta
Partner
Membership No: 059535
Firm Registration No. 329001E
Place : Kolkata
Date : 27-05-2026
UDIN : 26059535AHZAKI8568

FOR REETECH INTERNATIONAL LIMITED

MAHENDRA AHUJA
MANAGING DIRECTOR
DIN - 00247075

ROMA AHUJA
DIRECTOR
DIN - 00247153

SHRUTI SHARMA
COMPANY SECRETARY

SHAKTI SINHA
CFO

Place : Raipur
Date : 27-05-2026

REETECH INTERNATIONAL LIMITED

(Formerly known as REETECH INTERNATIONAL CARGO AND COURIER LIMITED)

CIN: L51100CT2008PLC020983

STANDALONE STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 31st MARCH, 2026

(Rs. In lakhs, unless otherwise stated)

	PARTICULARS	Note No.	Figures As At 31.03.2026	Figures As At 31.03.2025
I)	**REVENUE**			
(a)	Revenue from Operation	**18**	-	1,192.61
(b)	Other Income	**19**	188.82	137.61
II)	**TOTAL REVENUE**		**188.82**	**1,330.23**
III)	**EXPENSES**			
(a)	Purchase of Stock in Trade	**20**	-	1,201.60
(b)	Changes in Inventories of Stock-in-traded goods	**21**	-	-
(c)	Employee Benefit Expense	**22**	37.81	37.88
(d)	Finance Costs	**23**	22.74	19.35
(e)	Depreciation And Ammortization Expense	**24**	67.03	66.31
(f)	Other Expenses	**25**	44.66	31.99
IV)	**TOTAL EXPENSES**		**172.24**	**1,357.13**
V)	**Profit before exceptional and extraordinary items and tax)**		**16.58**	**(26.90)**
VI)	Exceptional items - Provision for CSR Expenses		-	-
VII)	**Profit before extraordinary items and tax**		**16.58**	**(26.90)**
IX)	Extraordinary Items			
X)	**Profit/Loss Before Tax**		**16.58**	**(26.90)**
XI)	**Tax Expenses**			
	(a) Current Tax		11.98	-
	(b) Earlier years taxes		-	-
	(c) Deferred Tax		(14.73)	(1.53)
	TOTAL			
XII)	**Profit/Loss for the Year (V-VI)**		**19.33**	**(25.37)**
XIII)	**Profit/Loss brought forward from previous year**		**-**	**-**
XIV)	**Amount carried to Balance Sheet (VII + VIII)**		**19.33**	**(25.37)**
XV)	**Earning Per Equity Share per Value of share Rs.10/-**			
	(a) Basic (In Rs.)		0.46	(0.60)
	(b) Diluted (In Rs.)		0.46	(0.60)

Notes on Accounts **1**

The accompanying notes 1 (1.1 to 1.15) are integral part of financial statements

Signed in term of our report of even date

For Jay Gupta & Associates
(Formerly Known as Gupta Agarwal & Associates)
Chartered Accountants

Jay Shanker Gupta
Partner
Membership No: 059535
Firm Registration No. 329001E
Place : Kolkata
Date : 27-05-2026
UDIN : 26059535AHZAKI8568

FOR REETECH INTERNATIONAL LIMITED

MAHENDRA AHUJA
MANAGING DIRECTOR
DIN - 00247075

ROMA AHUJA
DIRECTOR
DIN - 00247153

SHRUTI SHARMA
COMPANY SECRETARY

SHAKTI SINHA
CFO

Place : Raipur
Date : 27-05-2026

REETECH INTERNATIONAL LIMITED
(Formerly known as REETECH INTERNATIONAL CARGO AND COURIER LIMITED)
CIN: L51100CT2008PLC020983
STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 31st MARCH, 2026

(Rs. In lakhs, unless otherwise stated)

	Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
A.	**Cash Flow from Operating Activities**		
	Net Profit/(Loss) Before Tax and Extra Ordinary Items	**16.58**	**(26.90)**
	Adjustments for Non Cash Items:		
	Depreciation	67.03	66.31
	Interest Received	(79.73)	(76.55)
	Profit on sale Fixed assets	(53.87)	-
	Interest And Finance Cost	22.74	19.35
	Operating Profit Before Working Capital Changes	**(27.25)**	**(17.79)**
	Adjustments for Working Capital:		
	(Increase)/Decrease in Trade Receivable	65.24	(30.02)
	(Increase)/Decrease in Short-term Loan and Advances	(287.82)	107.98
	(Increase)/Decrease in Other Current Asset	19.15	5.90
	Increase/(Decrease) in Trade Payables	(0.03)	(1.11)
	Increase/(Decrease) in Short Term Provisions	-	(43.42)
	Increase/(Decrease) in Current Liabilities	134.24	(73.56)
		(69.23)	**(34.22)**
	Cash Generated from Operating Activities	**(96.48)**	**(52.01)**
	Direct Taxes Paid	(7.97)	-
	Net Cash from Operating Activities (A)	**(104.45)**	**(52.01)**
B.	**Cash Flow from Investing Activities**		
	Purchase of Property, Plant & Equipment	(1.64)	(322.95)
	Sale of Property, Plant & Equipment	190.00	-
	Interest Received	79.73	76.55
	Increase in Long Term Loans and Advances	53.12	12.09
	Net Cash Used in Investing Activities (B)	**321.23**	**(234.31)**
C.	**Cash Flow from Financing Activities**		
	Proceeds / Repayment of Long Term Borrowings	(175.23)	234.37
	Increase/(Decrease) in Short-term Borrowings	(18.95)	33.32
	Interest Paid	(22.74)	(19.35)
	Net Cash Used in Financing Activities (C)	**(216.92)**	**248.35**
	Net Increase/ (Decrease) in Cash and Cash Equivalants (A+B+C)	**(0.14)**	**(37.97)**
	Cash & Cash Equivalents at Beginning of Year	**0.15**	**38.13**
	Cash & Cash Equivalents at End of Year	**0.01**	**0.15**

Note :-

1. Components of Cash & Cash Equivalent

Particulars	Figures As At 31.03.2026	Figures As At 31.03.2025
a. Cash at Bank		
- Current Accounts	0.00	0.01
b. Cash in hand (as certified by management)	0.00	0.14
Total	**0.01**	**0.15**

2. The above cash flow statement has been prepared under the indirect method set out in AS-3 issued by the Institute of Chartered Accountants of India.

3. Figures in Brackets represents outflow.

Signed in term of our report of even date

For Jay Gupta & Associates
(Formerly Known as Gupta Agarwal & Associates)
Chartered Accountants

Jay Shanker Gupta
Partner
Membership No: 059535
Firm Registration No. 329001E
Place : Kolkata
Date : 27-05-2026
UDIN : 26059535AHZAKI8568

FOR REETECH INTERNATIONAL LIMITED

MAHENDRA AHUJA
MANAGING DIRECTOR
DIN - 00247075

ROMA AHUJA
DIRECTOR
DIN - 00247153

SHRUTI SHARMA
COMPANY SECRETARY

SHAKTI SINHA
CFO

Place : Raipur
Date : 27-05-2026

REETECH INTERNATIONAL LIMITED

(Formerly known as REETECH INTERNATIONAL CARGO AND COURIER LIMITED)

CIN: L51100CT2008PLC020983

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

CORPORATE INFORMATION

The Company was originally incorporated on December 18, 2008 as a Private Limited Company in the name of "M R Agriculture Private Limited" vide Registration No. 020983 under the provisions of the Companies Act, 1956 with the Registrar of Companies, Madhya Pradesh and Chhattisgarh. Further, pursuant to a Special Resolution of our Shareholders passed in the Extra Ordinary General Meeting held on June 15, 2020 name of our Company was changed to "Reetech International Cargo and Courier Private Limited" and a Fresh Certificate of Incorporation was issued by Registrar of Companies, Chhattisgarh. Subsequently, pursuant to a Special Resolution of our Shareholders passed in the Extra Ordinary General Meeting held on February 15, 2022 our Company was converted from a Private Limited Company to Public Limited Company and the name of our Company was changed to "Reetech International Cargo and Courier Limited" and a Fresh Certificate of Incorporation consequent to Conversion was issued on April 12, 2022 by the Registrar of Companies, Chhattisgarh bearing Corporate Identification Number U51100CT2008PLC020983.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

(a) The financial statements are prepared in accordance with Generally Accepted Accounting Principles (Indian GAAP) under the historical cost convention on accrual basis and on principles of going concern. The accounting policies are consistently applied by the Company.

(b) The financial statements are prepared to comply in all material respects with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and provisions of Companies Act, 2013.

(c) The preparation of the financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Differences between the actual results and estimates are recognized in the period in which the results are known / materialize.

1.2 Revenue Recognition

(a) The company generally follows the mercantile system of accounting and recognizes Income & Expenditure on accrual basis.

(b) Sales are recognized on accrual basis, and only after transfer of goods or services to the customer, Sales are recognized at the time of passage of the title that generally coincides with their delivery. Sales are net of GST and Trade discounts.

(c) Dividend on Investments are recognized on receipt basis.

(d) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

1.3 Property, Plant & Equipment and Intangible Assets & Depreciation

(a) Fixed Assets are stated at Cost less accumulated depreciation. The Company has capitalized all cost relating to the acquisition and installation of Fixed Assets.

(b) Depreciation is provided on Fixed Assets on Written down value Method on the basis of Useful Life as prescribed under Part C of Schedule - II of the Companies Act, 2013.

(c) Cost of the fixed assets not ready for their intended use at the Balance Sheet date together with all related expenses are shown as Capital Work-in-Progress.

1.4 Impairment of Assets

The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the higher of the asset's net selling price and value in use, which is determined by the present value of the estimated future cash flows.

1.5 Investments

Investments classified as long-term investments are stated at cost. Provision is made to recognize any diminution other than temporary in the value of such investments. Current investments are carried at lower of cost and fair value.

1.6 Inventories

Inventories consisting of Traded goods and are valued at lower of cost and net realizable value in accordance with Accounting Standard- 2.

REETECH INTERNATIONAL LIMITED

(Formerly known as REETECH INTERNATIONAL CARGO AND COURIER LIMITED)

CIN: L51100CT2008PLC020983

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

1.7 Employee Benefits

(a) Defined Contribution Plan:

Provision for leave encashment is made on cash basis.

1.8 Borrowing Costs

(a) Borrowing costs that are directly attributable to the acquisition of qualifying assets are capitalized for the period until the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes substantial period of time to get ready for its intended use.

(b) Other Borrowing costs are recognized as expense in the period in which they are incurred.

1.9 Taxes on Income

Tax expense comprises of current tax and deferred tax.

Current income tax is measured at the amount expected to be paid to the tax authorities, computed in accordance with the applicable tax rates and tax laws.

Deferred Tax arising on account of "timing differences" and which are capable of reversal in one or more subsequent periods is recognized, using the tax rates and tax laws that are enacted or substantively enacted. Deferred tax asset is recognized only to the extent there is reasonable certainty with respect to reversal of the same in future years as a matter of prudence.

1.10 Earnings per Share (EPS)

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

(b) For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

1.11 Prior Period Items

Prior Period and Extraordinary items and Changes in Accounting Policies having material impact on the financial affairs of the Company are disclosed in financial statements.

1.12 Provisions / Contingencies

(a) Provision involving substantial degree of estimation in measurements is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

(b) Contingent Liabilities are shown by way of notes to the Accounts in respect of obligations where, based on the evidence available, their existence at the Balance Sheet date is considered not probable.

(c) A Contingent Asset is not recognized in the Accounts.

1.13 Segment Reporting

A. Business Segments:

Based on the guiding principles given in Accounting Standard 17 (AS - 17) on Segment Reporting issued by ICAI, the Company has only one reportable Business Segment. Accordingly, the figures appearing in these financial statements relate to the Company's single Business Segment.

B. Geographical Segments:

The Company activities / operations are confined to India and as such there is only one geographical segment. Accordingly, the figures appearing in these financial statements relate to the Company's single geographical segment.

1.14 Cash & Cash Equivalents

In the opinion of the Board and to the best of its knowledge and belief the value on realization of current assets in the ordinary course of business would not be less than the amount at which they are stated in the Balance Sheet and repayable on demand.

The balances of Current Assets, Loans & Advances are subjected to balance confirmations.

For Jay Gupta & Associates
Chartered Accountants
FRN; 329001E

Jay Shanker Gupta
Partner
Membership No: 059535
Firm Registration No. 329001E
Place : Kolkata
UDIN : 26059535AHZAKI8568
Date : 27-05-2026

FOR REETECH INTERNATIONAL LIMITED

MAHENDRA AHUJA	**ROMA AHUJA**
MANAGING DIRECTOR	**DIRECTOR**
DIN - 00247075	**DIN - 00247153**
SHRUTI SHARMA	**SHAKTI SINHA**
COMPANY SECRETARY	**CFO**

Place : Raipur
Date : 27-05-2026

REETECH INTERNATIONAL LIMITED
(Formerly known as REETECH INTERNATIONAL CARGO AND COURIER LIMITED)
CIN: L51100CT2008PLC020983
NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

(Rs. In lakhs)

Particulars	As at 31.03.2026		As at 31.03.2025	
	Quantity (Nos.)	Amount Rs. In lakhs	Quantity (Nos.)	Amount Rs. In lakhs
2) SHARE CAPITAL				
(a) Authorized Share Capital				
Equity Shares of Rs. 10/- each	1,50,00,000	1,500.00	1,50,00,000	1,500.00
	1,50,00,000	**1,500.00**	**1,50,00,000**	**1,500.00**
(b) Issued, Subscribed & Fully Paid-up Capital				
Equity Shares of Rs. 10/- each	42,27,100	422.71	42,27,100	422.71
	42,27,100	**422.71**	**42,27,100**	**422.71**

Note:-
The compay increased it's Authorised equity share capital from 6000000 equity shares to 15000000 equity shares of Rs. 10/- each vide resolution passed in its members meeting dated 18th June, 2022.
The company has issued 3111000 bonus equity shares in the proportion of 6:1 (6 (Six) fully paid equity shares of Rs. 10/- each alloted against 1 (One) equity share of Rs. 10/- each) vide resolution passed in members meeting dated 01st August, 2022 and alloted on 01st August, 2022, effect of this bonus issue has been considered to calculate EPS.
The company has issued 597600 fully paid equity shares of Rs. 10/- each at a premium of Rs. 105/- each through IPO on 04th October, 2022.

(c)	Reconciliation of Equity shares of Rs. 10/- each Outstanding at the beginning and at the end of the financial year.	As at 31.03.2026		As at 31.03.2025	
		Quantity (Nos.)	Amount Rs. In lakhs	Quantity (Nos.)	Amount Rs. In lakhs
	Shares outstanding at the beginning of the financial year.	42,27,100	422.71	42,27,100	422.71
	Bonus shares issued during the year		-		-
	Add: Shares issued during the year through IPO		-		-
	Shares outstanding at the end of the financial year	**42,27,100**	**422.71**	**42,27,100**	**422.71**

(d)	Shareholders holding more than 5% of Equity Share capital	As at 31.03.2026		As at 31.03.2025	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
(i)	Mahendra Ahuja	13,22,750	31.29	13,22,750	31.29
(ii)	Roma Ahuja	17,89,200	42.33	17,89,200	42.33

(e)	Details of shares held by promoters at the end of the period	As at 31.03.2026		As at 31.03.2025	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
(i)	Mahendra Ahuja	13,22,750	31.29	13,22,750	31.29
(ii)	Roma Ahuja	17,89,200	42.33	17,89,200	42.33
(iii)	Anita Kumar Harchandani	70	0.00	70	0.00

(f) The Company has only one class of shares referred to as Equity Shares having a par value of Rs. 10/-. Each holder of Equity Shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of Equity Shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of Equity Shares held by the shareholders.

Particulars	As at 31.03.2026	As at 31.03.2025
3) RESERVE AND SURPLUS		
(a) Securities Premium Account		
As per last account	**818.37**	**818.37**
Add: Addition during the year	**-**	**-**
	818.37	**818.37**
(b) Surplus in Profit & Loss Statement		
As per last account	**244.75**	**270.12**
Less: Bonus Issued	**-**	**-**
Add: Transfer from Profit & Loss Statement	**19.33**	**(25.37)**
	264.08	**244.75**
Total (a & b)	**1,082.45**	**1,063.12**

REETECH INTERNATIONAL LIMITED
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CIN: L51100CT2008PLC020983
NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

(Rs. In lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
4) LONG TERM BORROWINGS		
(i) SECURED LOANS		
Car Loan (Mercedes)	68.99	189.02
Car Loan (porsche)	-	78.67
	68.99	**267.70**
Less: Current Maturities of Long Term Debts	9.85	33.32
	59.14	**234.37**

(Rs. In lakhs, unless otherwise stated)

Particulars	As at 31.03.2026	As at 31.03.2025
5) SHORT TERM BORROWINGS		
(a) Loans and Advances from Directors	4.52	**-**
(b) Current Maturities of Long Term Debts	9.85	**33.32**
	14.38	**33.32**

Particulars	As at 31.03.2026	As at 31.03.2025
6) TRADE PAYABLES		
(a) Due to Micro and Small Enterprise	-	**0.69**
(b) Due to Other than Micro and Small Enterprise	16.68	**16.71**
	16.68	**17.40**

Ageing schedule for trade payables outstanding as at 31st March, 2026 is as follows

	Particulars	Outstanding for following periods from the date of payments				Total (Rs. in Lakhs.)
		Upto 1 year	1 year to 2 year	2 year to 3 year	More than 3 years	
(i)	Undisputed Trade Payables - MSME	-	-	-	-	-
(ii)	Undisputed Trade Payables - Other	16.68	-	-	-	**16.68**
(iii)	Disputed Trade Payables- MSME	-	-	-	-	-
(iv)	Disputed Trade Payables - Other	-	-	-	-	-

Ageing schedule for trade payables outstanding as at 31st March, 2025 is as follows

	Particulars	Outstanding for following periods from the date of payments				Total (Rs. in Lakhs.)
		Upto 1 year	1 year to 2 year	2 year to 3 year	More than 3 years	
(i)	Undisputed Trade Payables - MSME	0.69	-	-	-	**0.69**
(ii)	Undisputed Trade Payables - Other	16.71	-	-	-	**16.71**
(iii)	Disputed Trade Payables- MSME	-	-	-	-	-
(iv)	Disputed Trade Payables - Other	-	-	-	-	-

REETECH INTERNATIONAL LIMITED
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CIN: L51100CT2008PLC020983
NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

Note: 1. The Company has the process of identification of 'suppliers' registered under the Micro, Small and Medium Enterprises Development ('MSMED') Act, 2006, by obtaining confirmations from all suppliers. The above disclosure has been extracted from the Audited financial Statements of the Company from the respective year.
2. Ageing of the Supplier, alogwith any amount involved in disputes as required by Schedule III of Companies Act, 2013 is disclosed below after it becomes due for payment. In case of no credit terms defined the break-up of agewise supplier balance is given below after consiering from the date of transactions.

	Particulars	**As at 31.03.2026**	**As at 31.03.2025**
7)	**OTHER CURRENT LIABILITIES**		
(a)	Advance from Land Purchase	187.36	-
(b)	Audit Fees Payable	3.52	2.00
(c)	Advance from Customers	2.42	53.51
(d)	Electricity Payable	2.00	0.31
(e)	Salary Payable	1.03	1.52
(f)	GST Payable	1.02	-
(g)	TDS Payable	9.62	5.34
(h)	TCS Payable	-	7.53
(i)	Sitting Fees Payable	0.32	0.47
(j)	Liabilities for Expenses	-	2.38
		207.29	**73.05**
8)	**SHORT TERM PROVISIONS**		
(a)	Provision for Taxation	4.01	-
		4.01	**-**

	Particulars	**As at 31.03.2026**	**As at 31.03.2025**
10)	**NON CURRENT INVESTMENT**		
	Investment in M Ahuja Projects India Pvt. Ltd. (2875402 equity shares)	337.00	337.00
		337.00	**337.00**
11)	**DEFERRED TAX**		
	Deferred Tax-Asset	20.46	5.74
		20.46	**5.74**
12)	**LONG TERM LOANS & ADVANCES**		
	Unsecured considered good		
	Loan to M Ahuja Projects India Pvt. Ltd.	688.30	735.76
	Advance for Share_AIM Infrastructure	142.80	136.75
	Deposit with BSE	0.20	11.91
		831.30	**884.42**
13)	**INVENTORIES** ***(At cost or NRV, whichever is lower)***		
	Inventories of Traded Goods	-	-
		-	**-**
14)	**TRADE RECEIVABLES**		
(a)	Trade Receivables (Unsecured, considered good)		
	Less than 6 months	-	263.52
	More than 6 months	198.28	-
		198.28	**263.52**

REETECH INTERNATIONAL LIMITED

(Formerly known as REETECH INTERNATIONAL CARGO AND COURIER LIMITED)

CIN: L51100CT2008PLC020983

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

Ageing schedule of Trade receivables

Undisputed Trade receivables- considered good:

Particulars	<6 months	6m-1 year	1-2 years	2-3 years	Total
As on 31.03.2026	-	198.28	-	-	**198.28**
As on 31.03.2025	19.24	-	-	244.28	**263.52**

Note: Balances of Trade Receivables as on 31.03.2025 and 31.03.2024 are subjected to confirmations

	Particulars	As at 31.03.2026	As at 31.03.2025
15)	**CASH AND CASH EQUIVALENTS**		
(a)	Cash in hand (As certified by Management)	0.00	0.14
(b)	Balances with Banks in Current Account: *(with Scheduled Bank)*	0.00	0.01
		0.01	**0.15**
16)	**SHORT TERM LOANS & ADVANCES**		
	Unsecured considered good		
	ADVANCES TO RELATED PARTIES:		
(a)	Shree Prahlad Ahuja Foundation	-	2.01
	ADVANCES TO OTHER THAN RELATED PARTIES:		
(c)	Advance paid to suppliers	340.98	51.15
		340.98	**53.16**
17)	**OTHER CURRENT ASSETS**		
(a)	GST Receivable	1.30	3.27
(b)	TDS Receivable	13.27	14.79
(c)	TCS Receivable	-	15.58
(d)	Other Receivables	-	0.09
		14.57	**33.72**

REETECH INTERNATIONAL LIMITED

(Formerly known as REETECH INTERNATIONAL CARGO AND COURIER LIMITED)

CIN: L51100CT2008PLC020983

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

(Rs. In lakhs, unless otherwise stated)

	Particulars	As at 31.03.2026	As at 31.03.2025
18)	**REVENUE FROM OPERATIONS**		
(a)	**Sale of Traded Goods (Domestic)**		
	Coal Sales Interstate	-	522.13
	Coal Sales Intrastate	-	619.17
	Other Operating revenue		
	Handling & Distribution Services	-	51.31
		-	**1,192.61**
19)	**OTHER INCOME**		
	(i) Interest on Delayed Payment	42.25	60.79
	(ii) Plot Rent	-	0.27
	(iii) Misc Receipts	12.03	0.00
	(iv) Interest Received on Loan	79.73	76.55
	(v) Interest Received from Income Tax Department	0.94	-
	(vi) Sale of Fixed Assets	53.87	-
		188.82	**137.61**
20)	**Purchase of Stock in Trade**		
	Coal Purchase Interstate	-	1,154.08
	Coal Handling and Distribution Services	-	47.52
		-	**1,201.60**
21)	**Changes in Inventories of Stock-in-traded goods**		
	Inventory at the end of the year		
	Traded goods	-	-
	Inventory at the begining of the year		
	Traded goods	-	-
		-	**-**
22)	**EMPLOYEE BENEFIT EXPENSES**		
(a)	Salary & Wages and Bonus	13.81	13.88
(b)	Directors Salary	24.00	24.00
		37.81	**37.88**
23)	**FINANCE COST**		
	Bank Charges	0.12	0.26
	Interest paid on Car loan	22.62	19.09
		22.74	**19.35**
24)	**DEPRECIATION & AMORTIZATION**		
	Depreciation	67.03	66.31
		67.03	**66.31**

REETECH INTERNATIONAL LIMITED
(Formerly known as REETECH INTERNATIONAL CARGO AND COURIER LIMITED)
CIN: L51100CT2008PLC020983
NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026
(Rs. In lakhs, unless otherwise stated)

25)	**OTHER EXPENSES**		
	Audit & Legal Fees	3.10	2.00
	Plot Rent	6.33	0.71
	Depository Service Charges	0.18	0.09
	GST Expenses	17.88	-
	Interest and Penalities on Statutory dues	8.51	3.32
	Office Expenses	1.92	2.93
	Commission and Brokerage on Coal	-	0.19
	Listing Fees	0.25	0.25
	Marketing & Promotion Exp.	0.86	0.17
	ROC Fees Expenses	-	8.26
	Rebate & Discount	-	6.31
	Miscl. Expenses	1.83	0.62
	Rent of Land	-	2.40
	Rates & Taxes	-	0.43
	Director Sitting fees	-	0.26
	Insurance	3.77	-
	Car Running Expenses	-	0.54
	Membership Fees	-	1.70
	Professional & Consultant Fees	0.03	1.82
		44.66	**31.99**

(a)	**Details of Payments to Auditor**		
	As Auditor		
	Statutory Audit	2.50	1.75
	Tax Audit	0.50	0.25
	Certificates	0.10	-
		3.10	**2.00**

Signed in term of our report of even date

For Jay Gupta & Associates
Chartered Accountants

Jay Shanker Gupta
Partner
Membership No: 059535
Firm Registration No. 329001E
Place : Kolkata
UDIN : 26059535AHZAKI8568
Date : 27-05-2026

FOR REETECH INTERNATIONAL LIMITED

MAHENDRA AHUJA
MANAGING DIRECTOR
DIN - 00247075

ROMA AHUJA
DIRECTOR
DIN - 00247153

SHRUTI SHARMA
COMPANY SECRETARY

SHAKTI SINHA
CFO

Place : Raipur
Date : 27-05-2026

REETECH INTERNATIONAL LIMITED
(Formerly known as REETECH INTERNATIONAL CARGO AND COURIER LIMITED)
DEPRECIATION AS PER COMPANY ACT, 2013

NOTE -9
PROPERTY, PLANT & EQUIPMENT and INTANGIBLE ASSETS

(Rs. In lakhs, unless otherwise stated)

PARTICULARS	GROSS BLOCK					DEPRECIATION					NET BLOCK	
	COST / BOOK VALUE AS AT 01-04-2025	ADDITIONS	DISPOSAL / ADJUSTMENT	(SURPLUS)/ LOSS	COST / BOOK VALUE AS AT 31-03-2026	OPENING BALANCE 01-04-2025	FOR THE YEAR	ADJUSTED AGAINST OPENING RESERVES	DEDUCTION	CLOSING BALANCE 31-03-2026	AS AT 01-04-2025	AS AT 31-03-2026
PLANT & MACHINERY	-				-	-		-	-	-	-	-
OFFICE EQUIPMENT	7.45	1.31			8.76	3.88	1.83	-	-	5.71	3.57	**3.06**
FURNITURE & FIXTURE	10.73	0.32			11.05	5.71	1.35	-	-	7.06	5.02	**3.99**
MOTOR CAR & MOTOR CYCLE	343.12	-	227.45	-	115.67	86.20	63.85	-	91.31	58.74	256.92	**56.94**
COMPUTER & LAPTOP	-				-	-		-	-	-	-	-
GRAND TOTAL	**361.30**	**1.64**	**227.45**	**-**	**135.49**	**95.79**	**67.03**	**-**	**91.31**	**71.51**	**265.51**	**63.98**
Intangable Assets												
Trade Marks	0.08	-			0.08	-	-	-	-		0.08	**0.08**
GRAND TOTAL	**0.08**	**-**	**-**	**-**	**0.08**	**-**	**-**	**-**	**-**	**-**	**0.08**	**0.08**
TOTAL	**361.38**	**1.64**	**227.45**	**-**	**135.57**	**95.79**	**67.03**	**-**	**91.31**	**71.51**	**265.59**	**64.06**
Previous Year	**38.42**	**322.95**	**-**	**-**	**361.37**	**29.48**	**66.31**	**-**	**-**	**95.79**	**8.94**	**265.59**

REETECH INTERNATIONAL LIMITED

STATEMENT OF RELATED PARTY TRANSACTIONS

NOTE 1.15 : Related Party Disclosures

A. List of Related parties

Sl. No.	Name	Relation
	Key Mangerial Personnel	
1	Mr. Mahendra Ahuja	Promoter & Managing Director
2	Mr. Roma Ahuja	Promoter Director
3	Mr. Vijay Kumar Khilnani	Non Executive Director
4	Mr. Manish Kumar	Non Executive Independent Director
5	Mr. Mukesh Chandwani	Non Executive Independent Director
6	Shruti Sharma	Company Secretary
7	Mr. Shakti Sinha	CFO
	Relative of Key Mangerial Personnel	
8	Mrs. Anita Harchandani	Sister of Mr. Mahendra Ahuja
	Enterprises having Significant Influence	
9	Blue Green Realties Pvt Ltd.	Pvt Ltd company in which director and his relative together are directors
10	M Ahuja Projects (India) Pvt. Ltd.	Pvt Ltd company in which director and his relative together are directors
11	Shree Prahalad Ahuja Foundation	Registered Trust where director is a trustee
12	AIM Infrastructure	Partnership Firm in which Promoter and his relative together are Partners

(Rs. In Lakhs)

AS ON 31.03.2026

A. Transactions with Related Parties during the year Nature of Transactions	Director & KMP	Relative of KMP	Holding Company	Enterprises having Significant Influence
Salary Paid	37.75	-	-	-
Sitting Fees Paid	0.32	-	-	-
Loan Taken	-	-	-	-
Loan Taken Refunded	217.48	-	-	-
Loan & Advance Given	-	-	-	6.05
Loan refund received	-	-	-	2.01
Rent Paid	1.32	-	-	-
Interest received	-	-	-	76.47
Office Expenses	-	-	-	-

B. Outstanding Balances Nature of Transactions	Director & KMP	Relative of KMP	Holding Company	Enterprises having Significant Influence
Loan & Advance Given	-			831.09
Loan Taken	4.52			-
Salary Payable	1.03			-
Sitting Fees Payable	0.32			-

(Rs. In Lakhs)

AS ON 31.03.2025

A. Transactions with Related Parties during the year Nature of Transactions	Director & KMP	Relative of KMP	Holding Company	Enterprises having Significant Influence
Salary Paid	34.88	-	-	-
Sitting Fees Paid	0.26	-	-	-
Loan Taken	22.45	-	-	-
Loan Taken Refunded	22.45	-	-	-
Loan & Advance Given	129.74	-	-	434.44
Loan refund received	129.74	-	-	446.32
Rent Paid	1.32	-	-	-
Interest received	-	-	-	-
Office Expenses	-	-	-	-

B. Outstanding Balances Nature of Transactions	Director & KMP	Relative of KMP	Holding Company	Enterprises having Significant Influence
Loan & Advance Given	-			874.52
Loan Taken	-			-
Salary Payable	1.27			-
Sitting Fees Payable	0.47			-

REETECH INTERNATIONAL LIMITED
(Formerly known as REETECH INTERNATIONAL CARGO AND COURIER LIMITED)
CIN: L51100CT2008PLC020983

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

Note: 1.15

Statement of Accounting Ratio

(Rs. In lakhs)

Particulars	NOTES	As at 31.03.2026	As at 31.03.2025
Current Assets	[A]	553.84	350.55
Current Liabilities	[B]	242.36	123.09
Current Ratio	**[A / B]**	**2.29**	**2.85**
Debt	[A]	73.52	267.70
Equity	[B]	1,505.16	1,485.83
Debt - Equity Ratio	**[A / B]**	**0.05**	**0.18**
Earnings available for debt service	**[A]**	106.35	58.76
Debt Service	[B]	22.74	19.35
Debt - Service Coverage Ratio	**[A / B]**	**4.68**	**3.04**
Net Profit after Taxes	**[A]**	19.33	(25.37)
Average Shareholder's Equity	[B]	1,495.50	1,498.52
Return on Equity Ratio (%)	**[A / B]**	**1.29%**	**0.00%**
Cost of Goods Sold	**[A]**	-	1,201.60
Average Inventory	[B]	-	-
Inventory Turnover Ratio	**[A / B]**	**-**	**-**
Net Sales	**[A]**	-	1,192.61
Average Trade Receivables	[B]	230.90	248.51
Trade Receivables Turnover Ratio	**[A / B]**	**-**	**4.80**
Net Purchase	**[A]**	-	1,201.60
Average Trade Payables	[B]	16.70	17.26
Trade Payables Turnover Ratio	**[A / B]**	**-**	**69.60**
Net Sales	**[A]**	-	1,192.61
Current Assets		553.84	350.55
Current Liabilities		242.36	123.09
Average Working Capital	[B]	269.47	246.00
Working Capital Turnover Ratio	**[A / B]**	**-**	**4.85**
Net Profit	**[A]**	19.33	(25.37)
Net Sales	[B]	-	1,192.61
Net Profit Ratio (%)	**[A / B]**	**#DIV/0!**	**0.00%**
Earning Before Interest and Taxes	**[A]**	39.32	(7.55)
Capital Employeed	[B]	1,564.30	1,720.21
Return on Capital Employeed (%)	**[A / B]**	**2.51%**	**-0.44%**
Market Value at the Beginning	**[A]**	21.20	47.00
Market Value at the End	[B]	28.31	21.20
Return on Investment	**[B-A/ A]**	**33.54%**	-0.54893617

Notes on ratios:
1. Debt service coverage ratio decreased by 72.89% in F.Y. 2025-2026 as compared to F.Y. 2024-25 due to increase in Debt ervice & decrease in earnings for the year ended 31.03.2026.
2. Return on Equity ratio decreased by 91.22% in F.Y. 2025-26 as compared to F.Y. 2024-25 due to increase in surplus as company's PAT decreased during the F.Y. 2025-26.
3. Return on Equity ratio decreased by 100% in F.Y. 2025-26 as compared to F.Y. 2024-25 due to decrease in Net Profit during the F.Y.
4. Trade receivable turnover ratio decreased by 100% in F.Y. 2025-26 as compared to F.Y. 2024-25 due to decrease in net sales and decrease in average Trade Receivables during the F.Y. 2025-2026.
5. Trade payable turnover ratio increased by 100% in F.Y. 2025-26 as compared to F.Y. 2024-25 due to increase in purchase during the F.Y. 2025-26.
6. Working Capital turnover ratio decreased by 100% in F.Y. 2025-26 as compared to F.Y. 2024-25 due to decrease in Sales during the F.Y. 2025-26.
7. Net profit ratio decreased by 100% in F.Y. 2025-26 as compared to F.Y. 2024-25 due to decrease in Sales during the F.Y. 2025-26.
8. Return on capital employed ratio decreased by 672.69% in F.Y. 2025-26 as compared to F.Y. 2024-25 due to decrease in EBIT during the F.Y. 2025-26.
9. Return on investment ratio decreased by 161.10.% in F.Y. 2025-26 as compared to F.Y. 2024-25 due to decrease in market price during the F.Y. 2025-26.

NOTE 1.16.

Related Party Transactions

According to IndAS-24 the company has presented disclosures in **"Annexure-A"-RPT.**

Loans and Advances in the nature of loan repayable on demand or without specifying the terms or period of repayment:

During the year, the company has not granted any Loans or Advances in the nature of loans to the related parties (as defined under Companies Act, 2013), accordingly the above clasue are not applicable.

Benami Property held:

There is no proceeding have been initiated or pending against the company for holding any benami property under the Benami

Working capital limits from Banks/FIs on the basis of security of Current Assets

The Company has no borrowings from the banks or financial institutions on the basis of current assets.

Wilful defaulter

The company is not declared wilful defaulter by any bank or financial Institution or other lender.

Relationship with struck off Companies

The company has no transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

Registration of charge or satisfaction with Registrar of Companies

The company has no charge or satisfaction yet to be registered with Registrar of Companies.

Compliance with number of layers of Companies

The company has no Subsidiary and provisions prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on numbers of Layers) Rules , 2017 are complied.

Compliance with Approved Scheme(s) of Arrangements

During the year under review, the company has not made any application for Scheme of Arrangement. Accordingly, no approval from the Competent Authority in terms of Section 230 to 237 of the Companies Act, 2013 is required to be obtained by the company.

Undisclosed Income

The Company has no such transaction not recorded in the books of account that has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act 1961.

The company has not advanced or loaned or invested funds to anyother person(s) or entity(ies), including foreign entities (intermediaries) with the understanding that the intermediaries shall:

(i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiery) or

(ii) Provide any guarantee, security or the like to or on behalf of the Ultimate beneficieries

The company has not received from any person(s) or entity(ies), including (funding party) with the understanding that the company shall:

(i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiery) or

(ii) Provide any guarantee, security or the like to or on behalf of the Ultimate beneficieries

Details of Crypto Currency or Virtual Currency

The company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

Provision

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

Disclosure under the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006

The Company has identified suppliers registered under the Micro, Small and Medium Enterprises Development Act, 2006, based on the information and confirmations received from vendors. The Company has complied with the provisions of the Act to the extent applicable and there are no delays in payments to such registered enterprises during the year. This disclosure is based on the information available with the Company.

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF M/s REETECH INTERNATIONAL LIMITED

Report on the Audit of the Consolidated Financial Statements

We have audited the accompanying Consolidated Financial Statements of **M/s REETECH INTERNATIONAL LIMITED** (Formerly known as Reetech International Cargo and Courier Limited) (hereinafter referred to as "the Company") and its Associate **M/s M Ahuja Projects India Private Limited** (the Company and its Associate together referred to as "the Group"), comprising of the Consolidated Balance Sheet as at 31st March, 2026, the Consolidated Statement of Profit and Loss, the Consolidated Statement of Cash Flows for the year ended on that date and notes to the Consolidated Financial Statements, including a summary of the material accounting policy information and other explanatory information (hereinafter referred to as "the Consolidated Financial Statements").

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards (previous GAAP) specified under section 133 of the Act read with the Companies (Accounting Standard) Rules, 2015 as amended, and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31st March, 2026, consolidated Profit, and consolidated cash flows for the year ended on that date.

In our opinion and to the best of our information and according to the explanations given to us and based on consideration of the report of the other on the separate financial statements of the Associate, the aforesaid consolidated annual financial statements:

a) include the Company's share of net profit/(loss) in respect of the following entity:

Associate: M/s. M Ahuja Projects India Private Limited

b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net profit and other financial information for the Group for the year ended 31st March, 2026.

Basis for Opinion

We conducted our audit of the Consolidated Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us, and by the other auditors in terms of the report referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Financial Statements.

Key Audit Matters

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

Key Audit Matter	How the matter was addressed in our audit
Key Audit Matter – Assessment of Going Concern Assumption During the year, the Company has not generated any revenue from operations. The Company is in the process of diversifying its business activities into other business segments with a view to establishing and expanding its future operations. Accordingly, the assessment of the appropriateness of the going concern basis of accounting involved significant management judgement, particularly in relation to the feasibility and implementation of its business diversification plans, projected future revenues and cash flows, and availability of adequate financial resources to meet its obligations as they fall due. Considering the significance of the matter and the degree of judgement involved in management's assessment, we considered the assessment of the Company's ability to continue as a going concern to be a Key Audit Matter.	Our audit procedures included, amongst others, evaluating management's assessment of the Company's ability to continue as a going concern and assessing the reasonableness of the underlying assumptions used in such assessment. • We evaluated management's plans relating to diversification into new business segments, including the status of implementation of such plans and supporting documentation, wherever available. We also assessed the projected cash flows and evaluated significant assumptions with reference to available historical information, subsequent events and other relevant supporting information.

Information Other than the Consolidated Financial Statements and Auditors' Report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Directors' Report including Annexures to Directors' Report, Management Discussion and Analysis Report and Report on Corporate Governance, but does not include the Consolidated Financial Statements and our Auditors' Report thereon.

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

In connection with our audit of the Consolidated Financial Statements, our responsibility is to read the other information identified above when it becomes available, and in doing so, consider whether the other information is materially inconsistent with the Consolidated Financial Statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If we conclude, based on the work we have performed on the other information that we obtained prior to the date of Auditors' report that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard. When we read the other information, which we will obtain after the date of Auditors' Report and if we conclude that there is material misstatement therein, we are required to communicate the matter to those charged with governance.

Management's Responsibility for the Consolidated Financial Statements

The Company's Board of Directors is responsible for the preparation and presentation of these Consolidated Financial Statements in terms of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated Cash Flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards (previous GAAP) specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014, and the Company's share of the net profit/(loss) of its Associate in accordance with Accounting Standard 23, Accounting for Investments in Associates in Consolidated Financial Statements.

The respective Board of Directors of the Company and, to the extent applicable, of the Associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Statements by the Board of Directors of the Company, as aforesaid.

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

The respective Board of Directors of the Company and of the Associate are also responsible for overseeing the financial reporting process of the Group.

Auditors' Responsibility for the Audit of Consolidated Financial Statements

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

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

- Identify and assess the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management, including in respect of the equity accounting for the Associate.

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

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

- Obtain sufficient appropriate audit evidence regarding the financial information of the Company and its Associate to express an opinion on the Consolidated Financial Statements. We are responsible for the direction, supervision and performance of the audit of the financial information of the Company. We remain solely responsible for our audit opinion.

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

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section 11 of section 143 of the Act, we give in the **"Annexure A",** a statement on the matters specified in paragraphs 3 and 4 of the said Order, to the extent applicable to the Company.

2. As required by Section 143 (3) of the Act, we report that-

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

(b) In our opinion, proper books of account as required by law relating to the preparation of consolidated financial statements have been kept by the Company so far as it appears from our examination of those books;

(c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Statement of Cash Flows dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the consolidated financial statements;

(d) In our opinion, the aforesaid Consolidated Financial Statements comply with the Accounting Standards (previous GAAP) specified under Section 133 of the Act;

(e) On the basis of the written representations received from the directors of the Company as on 31st March, 2026 taken on record by the Board of Directors of the Company, none of the directors of the Company is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164(2) of the Act;

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, as required under Section 143 (3)(i) of the Act, refer to our separate report in **"Annexure B".**

(g) With respect to the other matters to be included in the Auditors' Report in accordance with the requirements of section 197(16) of the Act, the Company has complied with the provisions of Section 197 read with Schedule V to the Act, relating to managerial remuneration.

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

i. According to the information and explanations given to us, the Company has no pending litigation having an impact on its financial position.

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

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company;

iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly, lend to or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly, lend to or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), (a) and (b) above, contain any material misstatement.

v. (a) The Company has not proposed, declared or paid any Dividend during the year, in accordance with Section 123 of the Act, as applicable.

(b) The board of directors of the Company has not proposed any final dividend for the current year.

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

Other Matters

a) The Company has not generated any revenue from its principal business operations during the year under review, which indicates the existence of uncertainty regarding continuation of its existing business activities. The management has represented that the Company is exploring and proposing to commence operations in a new line of business relating to dealing in real estate and is in the process of evaluating suitable business opportunities and operational strategies in this regard. Based on the management's assessment of future business prospects, the accompanying financial results have been prepared on a going concern basis as per SA-570. Our conclusion/opinion is not modified in respect of this matter.

b) The consolidated annual financial statements include the following audited financial statements of subsidiaries as considered in the consolidated financial statements, which have not been audited by us:

(Amount Rs. In Lakhs)

Name of Subsidiary	**Status of Financials**	Total Asset as on March 31, 2026	Total Revenues for the F.Y. 2025-26	Net profit after tax for the F.Y. 2025-26
M/s. M Ahuja Project (India) Private Limited	Audited Financial statement (Audited By P S N V & ASSOCIATES LL, dated 06-05-2025)	3,974.45	47.17	59.56

c) Certain comparative figures for the previous year have been regrouped and/or reclassified to conform to the presentation adopted in the current year. Such regrouping and reclassification do not affect the previously reported profit, equity or cash flows of the Company. Our opinion is not modified in respect of this matter.

For Jay Gupta & Associates
Chartered Accountants
Firm Regn. No: 329001E

(CA Jay Shanker Gupta)
Partner
Membership No.: 059535
UDIN: 26059535KUVCEB9910

Jay Gupta & Associates
CHARTERED ACCOUNTANTS

Place: Kolkata
Date: 27-05-2026

Head Office : 23, Gangadhar Babu Lane, Imax Lohia Square, 3rd Floor, Room No. 3A, Kolkata - 700 012
Ph. : +91 46021021, Mob.: +91 9831012639, 9836432639
Email : guptaagarwal.associate@gmail.com

Annexure A to the Independent Auditors' Report

(Referred to in Paragraph-1 of Other Legal and Regulatory Requirements section of our Report of even date to the members of M/s REETECH INTERNATIONAL LIMITED (Formerly known as Reetech International Cargo and Courier Limited) on the Consolidated Financial Statements for the year ended 31st March, 2026.)

xxi) With respect to the matters specified in clause (xxi) of paragraph 3 and paragraph 4 of the Companies (Auditor's Report) Order, 2020 ("CARO") issued by the Central Government in terms of Section 143(11) of the Act, according to the information and explanations given to us, and based on the CARO report issued by us on the standalone financial statements of the Company, (CARO reporting does not extend to the Associate, which is accounted for under the equity method and not by way of consolidation on a line-by-line basis), we report that there are no qualifications or adverse remarks by us in the CARO report of the Company included in the Consolidated Financial Statements.

For Jay Gupta & Associates
Chartered Accountants
Firm Regn. No: 329001E

(CA Jay Shanker Gupta)
Partner
Membership No.: 059535
UDIN: 26059535KUVCEB9910

Place: Kolkata
Date: 27-05-2026

Annexure B to the Independent Auditors' Report

The Annexure B referred to in paragraph 2(f) of Report on Other Legal and Regulatory Requirements paragraph of our report of even date to the members of M/s REETECH INTERNATIONAL LIMITED on the Consolidated Financial Statements for the year ended 31st March, 2026.

Report on the Internal Financial Control with reference to the aforesaid Consolidated Financial Statements under clause (i) of sub section 3 of section 143 of the Companies Act, 2013 ("The Act").

We have audited the internal financial controls with reference to financial reporting of **M/s REETECH INTERNATIONAL LIMITED** ("the Company") as of 31st March, 2026 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to Consolidated Financial Statements of the Company, based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India (ICAI) and the Standards on Auditing issued by ICAI, and prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to Consolidated Financial Statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to Consolidated Financial Statements were established and maintained and if such controls operated effectively in all material respects.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to financial statements of the Company.

Meaning of Internal Financial Controls with reference to Consolidated Financial Statements

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

Inherent Limitations of Internal Financial Controls with reference to Consolidated Financial Statements

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

Opinion

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

For Jay Gupta & Associates
Chartered Accountants
Firm Regn. No: 329001E

(CA Jay Shanker Gupta)
Partner
Membership No.: 059535
UDIN: 26059535KUVCEB9910

Place: Kolkata
Date: 27-05-2026

REETECH INTERNATIONAL LIMITED
(Formerly known as REETECH INTERNATIONAL CARGO AND COURIER LIMITED)
CIN: L51100CT2008PLC020983

CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2026

(Rs. In lakhs)

	PARTICULARS	Note No.	Figures As At 31.03.2026	Figures As At 31.03.2025
I. EQUITY AND LIABILITIES				
(1)	**Shareholders' Funds**			
(a)	Share Capital	2	422.71	422.71
(b)	Reserves & Surplus	3	789.84	748.85
			1,212.55	**1,171.56**
(2)	**Non-Current Liabilities**			
(a)	Long Term Borrowings	4	59.14	234.37
(3)	**Current Liabilities**			
(a)	Short Term Borrowings	5	14.38	33.32
(b)	Trade Payable	6		
	i) Total Outstanding dues of Micro and Small Enterprises		-	-
	ii) Total Outstanding dues of Trade Payables Other than Micro and Small Enterprises		16.68	16.71
(c)	Other Current Liabilities	7	207.29	73.05
(d)	Short-Term Provision	8	4.01	-
			242.36	**123.09**
	TOTAL (1, 2 & 3)		**1,514.05**	**1,529.01**
II. ASSETS				
(1)	**Non Current Assets**			
(a)	Property, Plant and Equipment and Intangible Assets	9		
	(i) Property, Plant and Equipment		63.98	265.51
	(ii) Intangible assets under development		0.08	0.08
(b)	Non Current Investment	10	44.38	22.72
(c)	Deffered Tax Assets(Net)	11	20.46	5.74
(d)	Long Term Loans and Advances	12	831.29	884.42
			960.19	**1,178.47**
(2)	**Current Assets**			
(a)	Inventories	13	-	-
(b)	Trade Receivables	14	198.28	263.52
(c)	Cash & Cash Equivalents	15	0.01	0.15
(d)	Short Term Loans & Advances	16	340.98	53.16
(e)	Other Current Assets	17	14.58	33.72
			553.86	**350.55**
	TOTAL (1 & 2)		**1,514.05**	**1,529.01**

Notes on Accounts 1

The accompanying notes 1 (1.1 to 1.15) are integral part of financial statements

Signed in term of our report of even date

For Jay Gupta & Associates
Chartered Accountants

Jay Shanker Gupta
Partner
Membership No: 059535
Firm Registration No. 329001E
Date: 27/05/2026
UDIN: 26059535KUVCEB9910
Place: Kolkata

FOR REETECH INTERNATIONAL LIMITED

MAHENDRA AHUJA
Director
DIN - 00247075

ROMA AHUJA
Director
DIN - 00247153

SHRUTI SHARMA
Company Secretary
Place: Raipur
Date: 27/05/2026

SHAKTI SINHA
CFO

REETECH INTERNATIONAL LIMITED
(Formerly known as REETECH INTERNATIONAL CARGO AND COURIER LIMITED)
CIN: L51100CT2008PLC020983

CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 31ST MARCH, 2026

(Rs. In lakhs)

	PARTICULARS	Note No.	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
I)	**REVENUE**			
(a)	Revenue from Operation	**18**	-	1,192.61
(b)	Other Income	**19**	188.82	137.61
II)	**TOTAL REVENUE**		**188.82**	**1,330.23**
III)	**EXPENSES**			
(a)	Purchase of Stock in Trade	**20**	-	1,201.60
(b)	Change in Inventories	**21**	-	-
(c)	Employee Benefit Expenses	**22**	37.81	37.88
(d)	Finance Cost	**23**	22.74	19.35
(e)	Depreciation And Ammortization Expenses		67.03	66.31
(f)	Other Expenses	**24**	44.66	31.99
IV)	**TOTAL EXPENSES**		**172.24**	**1,357.13**
V)	Profit before exceptional and extraordinary items and tax)		**16.58**	**(26.90)**
VI)	Exceptional items - Provision for CSR Expenses		-	-
VII)	**Profit before extraordinary items and tax**		**16.58**	**(26.90)**
IX)	Extraordinary Items		**-**	**-**
X)	Profit/Loss Before Tax		**16.58**	**(26.90)**
XI)	**Tax Expenses**			
	(a) Current Tax		11.98	-
	(b) Deferred Tax		(14.73)	(1.53)
XII)	**Profit/Loss for the Year (V-VI)**		**19.33**	**(25.37)**
XIII)	Share of Profit/(Loss) from M Ahuja Projects India Pvt. Ltd. (Associate Company)		**21.66**	**(408.15)**
XIV)	**Amount carried to Balance Sheet (VII + VIII)**		**40.99**	**(433.51)**
XV)	**Earning Per Equity Share [Par Value of share Rs.10/-**			
	(a) Basic in Rs.		0.97	(10.26)
	(b) Diluted in Rs.		0.97	(10.26)

Notes on Accounts 1

The accompanying notes 1 (1.1 to 1.15) are integral part of financial statements

Signed in term of our report of even date

FOR REETECH INTERNATIONAL LIMITED

For Jay Gupta & Associates
Chartered Accountants

MAHENDRA AHUJA
Director
DIN - 00247075

ROMA AHUJA
Director
DIN - 00247153

Jay Shanker Gupta
Partner
Membership No: 059535
Firm Registration No. 329001E
Date: 27/05/2026
UDIN: 26059535KUVCEB9910
Place: Kolkata

SHRUTI SHARMA
Company Secretary
Place: Raipur
Date: 27/05/2026

SHAKTI SINHA
CFO

REETECH INTERNATIONAL LIMITED
(Formerly known as REETECH INTERNATIONAL CARGO AND COURIER LIMITED)
CIN: L51100CT2008PLC020983

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2026

(Rs. In lakhs)

	PARTICULARS	**For the Year Ended 31.03.2026**	**For the year ended 31.03.2025**
A.	Cash Flow from Operating Activities		
	Net Profit/(Loss) Before Tax and Extra Ordinary Items	16.58	(26.90)
	Depreciation	67.03	66.31
	Interest Received	(79.73)	(76.55)
	Profit on sale Fixed assets	(53.87)	-
	Finance Cost	22.74	19.35
	Operating Profit Before Working Capital Changes	(27.25)	(17.79)
	Adjustments for Working Capital:		
	(Increase)/Decrease in Trade Receivable	65.24	(30.02)
	(Increase)/Decrease in Short-term Loan and Advances	(287.82)	107.98
	(Increase)/Decrease in Other Current Asset	19.15	5.90
	Increase/(Decrease) in Trade Payables	(0.03)	(1.11)
	Increase/(Decrease) in Short Term Provisions	-	(43.42)
	Increase/(Decrease) in Current Liabilities	134.24	(73.56)
		(69.23)	(34.22)
	Cash Generated from Operating Activities	(96.48)	(52.02)
	Direct Taxes Paid	(7.97)	-
	Net Cash from Operating Activities (A)	(104.45)	(52.02)
B.	**Cash Flow from Investing Activities**		
	Purchase of Property, Plant & Equipment	(1.64)	(322.95)
	Sale of Property, Plant & Equipment	190.00	-
	Interest Received	79.73	76.55
	Increase in Long Term Loans and Advances	53.13	12.09
	Net Cash Used in Investing Activities (B)	321.23	(234.31)
C.	**Cash Flow from Financing Activities**		
	Issue of Share Capital	-	-
	Proceeds / Repayment of Long Term Borrowings	(175.23)	234.37
	Increase/(Decrease) in Short-term Borrowings	(18.95)	33.32
	Interest Paid	(22.74)	(19.35)
	Net Cash Used in Financing Activities (C)	(216.92)	248.35
	Net Increase/ (Decrease) in Cash and Cash Equivalants (A+B+C)	(0.14)	(37.98)
	Cash & Cash Equivalents at Beginning of Year	0.15	38.13
	Cash & Cash Equivalents at End of Year	0.01	0.14

Note :-

1. Components of Cash & Cash Equivalent

Particulars	For the Year Ended 31.03.2026	For the year ended 31.03.2025
a. Cash at Bank		
- Current Accounts	0.01	0.01
b. Cash in hand	-	0.14
Total	0.01	0.15

2. The above cash flow statement has been prepared under the indirect method set out in AS-3 issued by the Institute of Chartered Accountants of India.

3. Figures in Brackets represents outflow.

Signed in term of our report of even date

For Jay Gupta & Associates
Chartered Accountants

Jay Shanker Gupta
Partner
Membership No: 059535
Firm Registration No. 329001E
Date: 27/05/2026
UDIN: 26059535KUVCEB9910
Place: Kolkata

FOR REETECH INTERNATIONAL LIMITED

MAHENDRA AHUJA
Director
DIN - 00247075

ROMA AHUJA
Director
DIN - 00247153

SHRUTI SHARMA
Company Secretary

SHAKTI SINHA
CFO

Place: Raipur
Date: 27/05/2026

REETECH INTERNATIONAL LIMITED

(Formerly known as REETECH INTERNATIONAL CARGO AND COURIER LIMITED)

CIN: L51100CT2008PLC020983

NOTES TO THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

CORPORATE INFORMATION

The Company was originally incorporated on December 18, 2008 as a Private Limited Company in the name of "M R Agriculture Private Limited" vide Registration No. 020983 under the provisions of the Companies Act, 1956 with the Registrar of Companies, Madhya Pradesh and Chhattisgarh. Further, pursuant to a Special Resolution of our Shareholders passed in the Extra Ordinary General Meeting held on June 15, 2020 name of our Company was changed to "Reetech International Cargo and Courier Private Limited" and a Fresh Certificate of Incorporation was issued by Registrar of Companies, Chhattisgarh. Subsequently, pursuant to a Special Resolution of our Shareholders passed in the Extra Ordinary General Meeting held on February 15, 2022 our Company was converted from a Private Limited Company to Public Limited Company and the name of our Company was changed to "Reetech International Cargo and Courier Limited" and a Fresh Certificate of Incorporation consequent to Conversion was issued on April 12, 2022 by the Registrar of Companies, Chhattisgarh bearing Corporate Identification Number U51100CT2008PLC020983.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

(a) The financial statements are prepared in accordance with Generally Accepted Accounting Principles (Indian GAAP) under the historical cost convention on accrual basis and on principles of going concern. The accounting policies are consistently applied by the Company.

(b) The financial statements are prepared to comply in all material respects with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and provisions of Companies Act, 2013.

(c) The preparation of the financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Differences between the actual results and estimates are recognized in the period in which the results are known / materialize.

1.2 Revenue Recognition

(a) The company generally follows the mercantile system of accounting and recognizes Income & Expenditure on accrual basis.

(b) Sales are recognized on accrual basis, and only after transfer of goods or services to the customer, Sales are recognized at the time of passage of the title that generally coincides with their delivery. Sales are net of GST and Trade discounts.

(c) Dividend on Investments are recognized on receipt basis.

(d) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

1.3 Property, Plant & Equipment and Intangible Assets & Depreciation

(a) Fixed Assets are stated at Cost less accumulated depreciation. The Company has capitalized all cost relating to the acquisition and installation of Fixed Assets.

(b) Depreciation is provided on Fixed Assets on Written down value Method on the basis of Useful Life as prescribed under Part C of Schedule - II of the Companies Act, 2013.

(c) Cost of the fixed assets not ready for their intended use at the Balance Sheet date together with all related expenses are shown as Capital Work-in-Progress.

1.4 Impairment of Assets

The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the higher of the asset's net selling price and value in use, which is determined by the present value of the estimated future cash flows.

1.5 Investments

Investments classified as long-term investments are stated at cost. Provision is made to recognize any diminution other than temporary in the value of such investments. Current investments are carried at lower of cost and fair value.

1.6 Inventories

Inventories consisting of Traded goods and are valued at lower of cost and net realizable value in accordance with Accounting Standard- 2.

1.7 Employee Benefits

(a) Defined Contribution Plan:

Provision for leave encashment is made on cash basis.

1.8 Borrowing Costs

(a) Borrowing costs that are directly attributable to the acquisition of qualifying assets are capitalized for the period until the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes substantial period of time to get ready for its intended use.

(b) Other Borrowing costs are recognized as expense in the period in which they are incurred.

1.9 Taxes on Income

Tax expense comprises of current tax and deferred tax.

Current income tax is measured at the amount expected to be paid to the tax authorities, computed in accordance with the applicable tax rates and tax laws.

Deferred Tax arising on account of "timing differences" and which are capable of reversal in one or more subsequent periods is recognized, using the tax rates and tax laws that are enacted or substantively enacted. Deferred tax asset is recognized only to the extent there is reasonable certainty with respect to reversal of the same in future years as a matter of prudence.

1.10 Earnings per Share (EPS)

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

(b) For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

1.11 Prior Period Items

Prior Period and Extraordinary items and Changes in Accounting Policies having material impact on the financial affairs of the Company are disclosed in financial statements.

1.12 Provisions / Contingencies

(a) Provision involving substantial degree of estimation in measurements is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

(b) Contingent Liabilities are shown by way of notes to the Accounts in respect of obligations where, based on the evidence available, their existence at the Balance Sheet date is considered not probable.

(c) A Contingent Asset is not recognized in the Accounts.

1.13 Segment Reporting

A. Business Segments:

Based on the guiding principles given in Accounting Standard 17 (AS - 17) on Segment Reporting issued by ICAI, the Company has only one reportable Business Segment. Accordingly, the figures appearing in these financial statements relate to the Company's single Business Segment.

B. Geographical Segments:

The Company activities / operations are confined to India and as such there is only one geographical segment. Accordingly, the figures appearing in these financial statements relate to the Company's single geographical segment.

1.14 Cash & Cash Equivalents

In the opinion of the Board and to the best of its knowledge and belief the value on realization of current assets in the ordinary course of business would not be less than the amount at which they are stated in the Balance Sheet and repayable on demand.

The balances of Current Assets, Loans & Advances are subjected to balance confirmations.

For Jay Gupta & Associates	**FOR REETECH INTERNATIONAL LIMITED**	
Chartered Accountants		
FRN; 329001E		
	MAHENDRA AHUJA	**ROMA AHUJA**
	Director	**Director**
Jay Shanker Gupta	**DIN - 00247075**	**DIN - 00247153**
Partner		
Membership No: 059535		
Firm Registration No. 329001E	**SHRUTI SHARMA**	**SHAKTI SINHA**
Place: Kolkata	**Company Secretary**	**CFO**
UDIN: 26059535KUVCEB9910	**Place: Raipur**	
Date: 27/05/2026	**Date: 27/05/2026**	

REETECH INTERNATIONAL LIMITED
(Formerly known as REETECH INTERNATIONAL CARGO AND COURIER LIMITED)
CIN: L51100CT2008PLC020983

NOTES ANNEXEXD TO AND FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2026

Particulars	As at 31.03.2026		As at 31.03.2025	
	Quantity (Nos.)	Amount Rs. In lakhs	Quantity (Nos.)	Amount Rs. In lakhs
2) SHARE CAPITAL				
(a) Authorized Share Capital				
Equity Shares of Rs. 10/- each	1,50,00,000.00	1,500.00	1,50,00,000.00	1,500.00
	1,50,00,000.00	**1,500.00**	**1,50,00,000.00**	**1,500.00**
(b) Issued, Subscribed & Fully Paid-up Capital				
Equity Shares of Rs. 10/- each	42,27,100.00	422.71	42,27,100.00	422.71
	42,27,100.00	**422.71**	**42,27,100.00**	**422.71**

Note:-
The compay increased it's Authorised equity share capital from 6000000 equity shares to 15000000 equity shares of Rs. 10/- each vide resolution passed in its members meeting dated 18th June, 2022.
The company has issued 3111000 bonus equity shares in the proportion of 6:1 (6 (Six) fully paid equity shares of Rs. 10/- each alloted against 1 (One) equity share of Rs. 10/- each) vide resolution passed in members meeting dated 01st August, 2022 and alloted on 01st August, 2022, effect of this bonus issue has been considered to calculate EPS.
The company has issued 597600 fully paid equity shares of Rs. 10/- each at a premium of Rs. 105/- each through IPO on 04th October, 2022.

(c)

Reconciliation of Equity shares of Rs. 10/- each Outstanding at the beginning and at the end of the financial year.	For the Year Ended 31.03.2026		For the Year Ended 31.03.2025	
	Quantity (Nos.)	Amount Rs. In lakhs	Quantity (Nos.)	Amount Rs. In lakhs
Shares outstanding at the beginning of the financial year.	42,27,100.00	422.71	42,27,100.00	422.71
Shares outstanding at the end of the financial year	**42,27,100.00**	**422.71**	**42,27,100.00**	**422.71**

(d)	Shareholders holding more than 5% of Equity Share capital	As at 31.03.2026		As at 31.03.2025	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
(i)	Mahendra Ahuja	13,22,750.00	31.29	13,22,750.00	31.29
(ii)	Roma Ahuja	17,89,200.00	42.33	17,89,200.00	42.33

(e)	Details of shares held by promoters at the end of the period	As at 31.03.2026		As at 31.03.2025	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
(i)	Mahendra Ahuja	13,22,750.00	31.29	13,22,750.00	31.29
(ii)	Roma Ahuja	17,89,200.00	42.33	17,89,200.00	42.33
(iii)	Anita Kumar Harchandani	70.00	0.00	70.00	0.00

(f) The Company has only one class of shares referred to as Equity Shares having a par value of Rs. 10/-. Each holder of Equity Shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of Equity Shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of Equity Shares held by the shareholders.

	Particulars	As at 31.03.2026(Rs.)	As at 31.03.2025(Rs.)
3)	RESERVE AND SURPLUS		
(a)	Securities Premium Account		
	As per last account	818.37	818.37
	Add: Addition during the year	-	-
		818.37	**818.37**
(b)	Surplus in Profit & Loss Statement		
	As per last account	(69.52)	363.99
	Add: Transfer from Profit & Loss Statement	40.99	(433.51)
		(28.53)	**(69.52)**
	Total (a & b)	**789.84**	**748.85**

REETECH INTERNATIONAL LIMITED
(Formerly known as REETECH INTERNATIONAL CARGO AND COURIER LIMITED)
CIN: L51100CT2008PLC020983

(Rs. In lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
4) LONG TERM BORROWINGS		
(i) SECURED LOANS		
Mercedes Loan	68.99	189.02
Porsce Loan	-	78.67
	68.99	**267.70**
Less: Current Maturities of Long Term Debts	9.85	33.32
	59.14	**234.37**

(Rs. In lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
5) SHORT TERM BORROWINGS		
(a) Loans and Advances from Directors	4.52	-
(b) Current Maturities of Long Term Debts	9.85	33.32
	14.38	**33.32**

(Rs. In lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
6) TRADE PAYABLES		
(a) Due to Micro, Small and Medium Enterprise	-	-
(b) Due to Other than Micro, Small and Medium Enterprise	16.68	16.71
Total	**16.68**	**16.71**

Ageing schedule for trade payables outstanding as at 31st March, 2026 is as follows

	Particulars	Outstanding for following periods from the date of payments				
		Upto 1 year	**1 year to 2 year**	**2 year to 3 year**	**More then 3 years**	**Total (Rs. in Lakhs.)**
(i)	Undisputed Trade Payables - MSME	-	-	-	-	-
(ii)	Undisputed Trade Payables - Other	16.68	-	-	-	**16.68**
(iii)	Disputed Trade Payables- MSME	-	-	-	-	-
(iv)	Disputed Trade Payables - Other	-	-	-	-	-

Ageing schedule for trade payables outstanding as at 31st March, 2025 is as follows

	Particulars	Outstanding for following periods from the date of payments				
		Upto 1 year	**1 year to 2 year**	**2 year to 3 year**	**More then 3 years**	**Total (Rs. in Lakhs.)**
(i)	Undisputed Trade Payables - MSME	-	-	-	-	-
(ii)	Undisputed Trade Payables - Other	16.71	-	-	-	**16.71**
(iii)	Disputed Trade Payables- MSME	-	-	-	-	-
(iv)	Disputed Trade Payables - Other	-	-	-	-	-

Note: 1. The Company has the process of identification of 'suppliers' registered under the Micro, Small and Medium Enterprises Development ('MSMED') Act, 2006, by obtaining confirmations from all suppliers. The above disclosure has been extracted from the Audited financial Statements of the Company from the respective year.

REETECH INTERNATIONAL LIMITED
(Formerly known as REETECH INTERNATIONAL CARGO AND COURIER LIMITED)
CIN: L51100CT2008PLC020983

2. Ageing of the Supplier, alogwith any amount involved in disputes as required by Schedule III of Companies Act, 2013 is disclosed below after it becomes due for payment. In case of no credit terms defined the break-up of agewise supplier balance is given below after consiering from the date of transactions.

(Rs. In lakhs)

	Particulars	As at 31.03.2026	As at 31.03.2025
7)	**OTHER CURRENT LIABILITIES**		
(a)	Advance from Land Purchase	187.36	-
(b)	Audit Fees Payable	3.52	2.00
(c)	Advance from Customers	2.42	53.51
(d)	Electricity Payable	2.00	0.31
(e)	Salary Payable	1.03	1.52
(f)	GST Payable	1.02	-
(g)	TDS Payable	9.62	5.34
(h)	TCS Payable	-	7.53
(i)	Sitting Fees	0.32	0.47
(j)	Liabilities for Expenses	-	2.38
		207.29	**73.05**
8)	**SHORT TERM PROVISIONS**		
(a)	Provision for Taxation	4.01	-
	Total	**4.01**	**-**

(Rs. In lakhs)

	Particulars	As at 31.03.2026	As at 31.03.2025
10)	**NON CURRENT INVESTMENT**		
	Investment in M Ahuja Projects India Pvt. Ltd. (2875402 equity shares)	22.72	430.87
	Add: Share of Profit/(Loss) of associate during the year	21.66	(408.15)
		44.38	**22.72**
11)	**DEFERRED TAX**		
	Deferred Tax-Asset	20.46	5.74
		20.46	**5.74**
12)	**LONG TERM LOANS & ADVANCES**		
	Loan to M Ahuja Projects India Pvt. Ltd.	688.30	735.76
	Advance for Share_AIM Infrastructure	142.80	136.75
	Deposit with BSE	0.20	11.91
		831.29	**884.42**
13)	**INVENTORIES** ***(At cost or NRV, whichever is lower)***		
	Inventories of Traded Goods	-	-
		-	**-**
14)	**TRADE RECEIVABLES**		
(a)	Trade Receivables (Unsecured, considered good)		
	Less than 6 months	-	263.52
	More than 6 months	198.28	-
		198.28	**263.52**

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Ageing schedule for trade receivables outstanding as at 31st March, 2026 is as follows

	Particulars	Outstanding for following periods from the date of payments				
		Less than 6 Months	**Upto 1 year**	**1 year to 2 year**	**More then 3 years**	**Total (Rs. in Lakhs.)**
(i)	Undisputed Trade receivables - MSME		-	-	-	-
(ii)	Undisputed Trade receivables - Other		198.28	-	-	**198.28**
(iii)	Disputed Trade receivables- MSME		-	-	-	-
(iv)	Disputed Trade receivables - Other		-	-	-	-

Ageing schedule for trade receivables outstanding as at 31st March, 2025 is as follows

	Particulars	Outstanding for following periods from the date of payments				
		Less than 6 Months	**Upto 1 year**	**1 year to 2 year**	**More then 3 years**	**Total (Rs. in Lakhs.)**
(i)	Undisputed Trade receivables - MSME		-	-	-	**-**
(ii)	Undisputed Trade receivables - Other	263.52	-	-	-	**-**
(iii)	Disputed Trade receivables- MSME		-	-	-	-
(iv)	Disputed Trade receivables - Other		-	-	-	-

	Particulars	**As at 31.03.2026**	**As at 31.03.2025**
15)	**CASH AND CASH EQUIVALENTS**		
(a)	Cash in hand (As certified by Management)	-	0.14
(b)	Balances with Banks in Current Account:	0.01	0.01
	(with Scheduled Bank)		
		0.01	**0.15**
16)	**SHORT TERM LOANS & ADVANCES**		
	ADVANCES TO RELATED PARTIES:		
(a)	Shree Prahlad Ahuja Foundation	-	2.01
	ADVANCES TO OTHER THAN RELATED PARTIES:		
(a)	Advance paid to suppliers	340.98	51.15
		340.98	**53.16**
17)	**OTHER CURRENT ASSETS**		
(a)	GST Receivable	1.30	3.27
(b)	TDS Receivable	13.27	14.79
(c)	TCS Receivable	-	15.58
(d)	Prepaid Insurance	-	0.09
		14.58	**33.72**

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(Rs. In lakhs)

	Particulars	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
15)	**REVENUE FROM OPERATIONS**		
(a)	**Sale of Traded Goods**		
	Coal Sales Interstate	-	522.13
	Coal Sales Intarstate	-	619.17
	Other Operating revenue		
	Handling & Distribution Services	-	51.31
		-	**1,192.61**
16)	**OTHER INCOME**		
	(i)Interest on Delayed Payment	42.25	60.79
	(ii)Plot Rent	-	0.27
	(iii) Misc Receipts	12.03	0.00
	(iv)Interest Received on Loan	79.73	76.55
	(v)Interest Received from Income Tax Department	0.94	-
	(vi) Sale of Fixed Assets	53.87	-
		188.82	**137.61**
17)	**Purchase of Stock in Trade**		
	Coal Purchase Interstate	-	1,154.08
	Coal Handling and Distribution Services	-	47.52
		-	**1,201.60**
18)	**Change in Inventories**		
	Inventory at the end of the year		
	Traded goods	-	-
	Inventory at the begining of the year		
	Traded goods	-	-
		-	**-**

(Rs. In lakhs)

	Particulars	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
19)	**EMPLOYEE BENEFIT EXPENSES**		
(a)	Salary & Wages and Bonus	13.81	37.88
(b)	Directors Salary	24.00	-
		37.81	**37.88**
20)	**FINANCE COST**		
	Bank Charges	0.12	0.26
	Interest paid on Car loan	22.62	19.09
		22.74	19.35

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Particulars		For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
24)	**DEPRECIATION & AMORTIZATION**		
	Depreciation on Property, Plant & Equipment and Intangible Assets	67.03	66.31
		67.03	**66.31**

(Rs. In lakhs)

Particulars		For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
21)	**OTHER EXPENSES**		
	Audit & Legal Fees	3.10	2.00
	Plot Rent	6.33	0.71
	Depository Service Charges	0.18	0.09
	GST Expenses	17.88	-
	Interest and Penalities on Statutory dues	8.51	3.32
	Office Expenses	1.92	2.93
	Commission and Brokerage on Coal	-	0.19
	Listing Fees	0.25	0.25
	Marketing & Promotion Exp.	0.86	0.17
	ROC Fees Expenses	-	8.26
	Rebate & Discount	-	6.31
	Miscl. Expenses	1.83	0.62
	Rent of Land	-	2.40
	Rates & Taxes	-	0.43
	Director Sitting fees	-	0.26
	Insurance	3.77	-
	Car Running Expenses	-	0.54
	Membership Fees	-	1.70
	Professional & Consultant Fees	0.03	1.82
		44.66	**31.99**

(Rs. In lakhs)

(a)	Details of Payments to Auditor	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
	As Auditor		
	Statutory Audit	-	1.25
	Tax Audit	-	0.25
		-	**1.50**

REETECH INTERNATIONAL LIMITED

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DEPRECIATION AS PER COMPANY ACT, 2013

NOTE -PPE

PROPERTY, PLANT & EQUIPMENT and INTANGIBLE ASSETS

(Rs. In lakhs, unless otherwise stated)

PARTICULARS	GROSS BLOCK					DEPRECIATION					NET BLOCK	
	COST / BOOK VALUE AS AT 01-04-2025	ADDITIONS	DISPOSAL / ADJUSTMENT	(SURPLUS) / LOSS	COST / BOOK VALUE AS AT 31-03-2026	OPENING BALANCE 01-04-2025	FOR THE YEAR	ADJUSTED AGAINST OPENING RESERVES	DEDUCTION	CLOSING BALANCE 31-03-2026	AS AT 01-04-2025	AS AT 31-03-2026
PLANT & MACHINERY	-	-	-	-	-	-		-	-	-	-	-
OFFICE EQUIPMENT	7.45	1.31	-	-	8.76	3.88	1.83	-	-	5.70	3.57	3.06
FURNITURE & FIXTURE	10.73	0.32	-	-	11.05	5.71	1.35	-	-	7.07	5.01	3.98
MOTOR CAR & MOTOR CYCLE	343.12	-	227.45	-	115.68	86.20	63.85	-	91.31	58.73	256.93	56.95
COMPUTER & LAPTOP	-	-	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL	**361.30**	**1.64**	**227.45**	**-**	**135.49**	**95.79**	**67.03**	**-**	**91.31**	**71.51**	**265.51**	**63.98**
Intangable Assets												
Trade Marks	0.08	-			0.08	-	-	-	-		0.08	0.08
GRAND TOTAL	**0.08**	**-**	**-**	**-**	**0.08**	**-**	**-**	**-**	**-**	**-**	**0.08**	**0.08**
TOTAL	**361.37**	**1.64**	**227.45**	**-**	**135.56**	**95.79**	**67.03**	**-**	**91.31**	**71.51**	**265.59**	**64.06**
Previous Year	**38.42**	**322.95**	**-**	**-**	**361.37**	**29.48**	**66.31**	**-**	**-**	**95.79**	**8.94**	**265.59**

REETECH INTERNATIONAL LIMITED

STATEMENT OF RELATED PARTY TRANSACTIONS

NOTE 1.15 : Related Party Disclosures

A. List of Related parties

Sl. No.	Name	Relation
	Key Mangerial Personnel	
1	Mr. Mahendra Ahuja	Promoter & Managing Director
2	Mr. Roma Ahuja	Promoter Director
3	Mr. Vijay Kumar Khilnani	Non Executive Director
4	Mr. Manish Kumar	Non Executive Independent Director
5	Mr. Mukesh Chandwani	Non Executive Independent Director
6	Shruti Sharma	Company Secretary
7	Mr. Shakti Sinha	CFO
	Relative of Key Mangerial Personnel	
8	Mrs. Anita Harchandani	Sister of Mr. Mahendra Ahuja
	Enterprises having Significant Influence	
9	Blue Green Realties Pvt Ltd.	Pvt Ltd company in which director and his relative together are directors
10	M Ahuja Projects (India) Pvt. Ltd.	Pvt Ltd company in which director and his relative together are directors
11	Shree Prahalad Ahuja Foundation	Registered Trust where director is a trustee
12	AIM Infrastructure	Partnership Firm in which Promoter and his relative together are Partners

(Rs. In Lakhs)

AS ON 31.03.2026

A. Transactions with Related Parties during the year

Nature of Transactions	Director & KMP	Relative of KMP	Holding Company	Enterprises having Significant Influence
Salary Paid	37.75	-	-	-
Sitting Fees Paid	0.32	-	-	-
Loan Taken	-	-	-	-
Loan Taken Refunded	217.48	-	-	-
Loan & Advance Given	-	-	-	6.05
Loan refund received	-	-	-	2.01
Rent Paid	1.32	-	-	-
Interest received	-	-	-	76.47
Office Expenses	-	-	-	-

B. Outstanding Balances

Nature of Transactions	Director & KMP	Relative of KMP	Holding Company	Enterprises having Significant Influence
Loan & Advance Given	-			831.09
Loan Taken	4.52			-
Salary Payable	1.03			-
Sitting Fees Payable	0.32			-

(Rs. In Lakhs)

AS ON 31.03.2025

A. Transactions with Related Parties during the year

Nature of Transactions	Director & KMP	Relative of KMP	Holding Company	Enterprises having Significant Influence
Salary Paid	34.88	-	-	-
Sitting Fees Paid	0.26	-	-	-
Loan Taken	22.45	-	-	-
Loan Taken Refunded	22.45	-	-	-
Loan & Advance Given	129.74	-	-	434.44
Loan refund received	129.74	-	-	446.32
Rent Paid	1.32	-	-	-
Interest received	-	-	-	-
Office Expenses	-	-	-	-

B. Outstanding Balances

Nature of Transactions	Director & KMP	Relative of KMP	Holding Company	Enterprises having Significant Influence
Loan & Advance Given	-			874.52
Loan Taken	-			-
Salary Payable	1.27			-
Sitting Fees Payable	0.47			-

REETECH INTERNATIONAL LIMITED
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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

Note: 1.15

Statement of Accounting Ratio

(Rs. In lakhs)

Particulars		As at 31.03.2026	As at 31.03.2025	Variance %
Current Assets	[A]	553.86	350.55	
Current Liabilities	[B]	242.36	123.09	
Current Ratio	**[A / B]**	**2.29**	**2.85**	**-19.76%**
Debt	[A]	73.52	267.70	
Equity	[B]	1,212.55	1,171.56	
Debt - Equity Ratio	**[A / B]**	**0.06**	**0.23**	**-73.47%**
Earnings available for debt service	[A]	106.35	58.76	
Debt Service	[B]	22.74	19.35	
Debt - Service Coverage Ratio	**[A / B]**	**4.68**	**3.04**	**54.02%**
Net Profit after Taxes	[A]	19.33	(25.37)	
Average Shareholder's Equity	[B]	1,192.05	1,388.31	
Return on Equity Ratio (%)	**[A / B]**	**1.62%**	**-1.83%**	**188.77%**
Cost of Goods Sold	[A]	-	1,201.60	
Average Inventory	[B]	-	-	
Inventory Turnover Ratio	**[A / B]**	**-**	**-**	**-**
Net Sales	[A]	-	1,192.61	
Average Trade Receivables	[B]	230.90	248.51	
Trade Receivables Turnover Ratio	**[A / B]**	**-**	**4.80**	**-100.00%**
Net Purchase	[A]	-	1,201.60	
Average Trade Payables	[B]	16.70	17.26	
Trade Payables Turnover Ratio	**[A / B]**	**-**	**69.60**	**-100.00%**
Net Sales	[A]	-	1,192.61	
Current Assets		553.86	350.55	
Current Liabilities		242.36	123.09	
Average Working Capital	[B]	269.48	246.00	
Working Capital Turnover Ratio	**[A / B]**	**-**	**4.85**	**-100.00%**
Net Profit	[A]	19.33	(25.37)	
Net Sales	[B]	-	1,192.61	
Net Profit Ratio (%)	**[A / B]**	**0.00%**	**-2.13%**	**-100.00%**
Earning Before Interest and Taxes	[A]	39.32	- 7.55	
Capital Employeed	[B]	1,271.69	1,405.93	
Return on Capital Employeed (%)	**[A / B]**	**3.09%**	**-0.54%**	**-675.76%**
Market Value at the Beginning	[A]	21.20	47.00	
Market Value at the End	[B]	28.31	21.20	
Return on Investment	**[B-A/ A]**	**33.54%**	**-54.89%**	**-161.10%**

Notes on ratios:

1. Debt - Equity Ratio decreased by 73.47% in F.Y. 2025-2026 as compared to F.Y. 2024-25 due to increase in Debt ervice & decrease in earnings for the year ended 31.03.2026.
2. Debt service coverage ratio decreased by 72.89% in F.Y. 2025-2026 as compared to F.Y. 2024-25 due to increase in Debt ervice & decrease in earnings for the year ended 31.03.2026.
3. Trade receivable turnover ratio decreased by 100% in F.Y. 2025-26 as compared to F.Y. 2024-25 due to decrease in net sales and decrease in average Trade Receivables during the F.Y. 2025-2026.
4. Trade payable turnover ratio decreased by 100% in F.Y. 2025-26 as compared to F.Y. 2024-25 due to decrease in purchase during the F.Y. 2025-26.
5. Working Capital turnover ratio decreased by 100% in F.Y. 2025-26 as compared to F.Y. 2024-25 due to decrease in Sales during the F.Y. 2025-26.
6. Return on capital employed ratio decreased by 672.69% in F.Y. 2025-26 as compared to F.Y. 2024-25 due to decrease in EBIT during the F.Y. 2025-26.
7. Return on investment ratio decreased by 161.10.% in F.Y. 2025-26 as compared to F.Y. 2024-25 due to decrease in market price during the F.Y. 2025-26.
8. Return on Equity ratio Increased by 188.77% in F.Y. 2025-26 as compared to F.Y. 2024-25 due to Increase in Net Profit during the F.Y. 2025-26.
9. Net profit ratio Increased by 100% in F.Y. 2025-26 as compared to F.Y. 2024-25 due to Increase in Sales during the F.Y. 2025-26.

NOTE 1.16.

Related Party Transactions

According to IndAS-24 the company has presented disclosures in **"Annexure-A"-RPT.**

Loans and Advances in the nature of loan repayable on demand or without specifying the terms or period of repayment:

During the year, the company has not granted any Loans or Advances in the nature of loans to the related parties (as defined under Companies Act, 2013), accordingly the above clasue are not applicable.

Benami Property held:

There is no proceeding have been initiated or pending against the company for holding any benami property under the Benami Transaction (prohibition) Act , 1988 (45 of 1988) and the rules made thereunder.

Working capital limits from Banks/FIs on the basis of security of Current Assets

The Company has no borrowings from the banks or financial institutions on the basis of current assets.

Wilful defaulter

The company is not declared wilful defaulter by any bank or financial Institution or other lender.

Relationship with struck off Companies

The company has no transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

Registration of charge or satisfaction with Registrar of Companies

The company has no charge or satisfaction yet to be registered with Registrar of Companies.

Compliance with number of layers of Companies

The company has Subsidiary and provisions prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on numbers of Layers) Rules , 2017 are complied.

Compliance with Approved Scheme(s) of Arrangements

During the year under review, the company has not made any application for Scheme of Arrangement. Accordingly, no approval from the Competent Authority in terms of Section 230 to 237 of the Companies Act, 2013 is required to be obtained by the company.

Undisclosed Income

The Company has no such transaction not recorded in the books of account that has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act 1961.

Details of Crypto Currency or Virtual Currency

The company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

Provision

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

Disclosure under the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006

The Company has identified suppliers registered under the Micro, Small and Medium Enterprises Development Act, 2006, based on the information and confirmations received from vendors. The Company has complied with the provisions of the Act to the extent applicable and there are no delays in payments to such registered enterprises during the year. This disclosure is based on the information available with the Company.