SHRI KRISHNA PRASADAM LIMITED

B-2/11, Mohan Cooperative, Industrial Estate, New Delhi –110044

CIN: L70200DL2009PLC190708 | **Website:** https://shrikrishnaprasadam.in/ |

Email: csskpl121@gmail.com | **Phone:** +91 98704 14164

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Date: **September 03, 2026**

To,

BSE Limited
Listing Department 25th Floor,
P J Towers, Dalal Street,
Mumbai – 400001.
Scrip Code: **537954**

Subject: Submission of Notice of the 17th Annual General Meeting (AGM) including details of E-Voting Instructions and Cut-off Date

Dear Sir/ Ma'am,

This is to inform that the 17th AGM of the Company is scheduled to be held on **Monday, 28th September, 2026, at 11:00 A.M. (IST)** through in-person and Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM").

Pursuant to Section 108 of the Companies Act, 2013 read with rules made thereunder and Regulations 30 & 44 of the SEBI (LODR) Regulations, 2015, the Notice of the 17th AGM containing the instructions of e-voting is enclosed herewith. The Cut-off date and record date for identifying the list of members eligible for e-voting is **Friday, 18th September, 2026.**

The remote e-voting period shall commence from **Friday, 25th September, 2026 at 9:00 A.M. (IST)** and shall conclude on **Sunday, 27th September, 2026 at 5:00 P.M. (IST).**

This is for your intimation and records.

Thanking You

For Shri Krishna Prasadam Limited

GURJEET KAUR

Digitally signed by GURJEET KAUR
Date: 2026.09.03 23:46:38 +05'30'

Gurjeet Kaur
Company Secretary & Compliance Officer

SHRI KRISHNA PRASADAM LIMITED

CIN: L70200DL2009PLC190708

17th ANNUAL REPORT

FINANCIAL YEAR 2025-2026

BSE SCIP CODE: 537954 | ISIN: INE009Q01019

REGISTERED OFFICE: B-2/11, Mohan Cooperative, Industrial Estate, Badarpur, South Delhi, New Delhi-110044, India

EMAIL ID- csskpl121@gmail.com

WEBSITE: https://shrikrishnaprasadam.in/

SHRI KRISHNA PRASADAM LIMITED

CORPORATE INFORMATION

BOARD OF DIRECTORS	
Mr. Suryakant Gupta	*Chairman and Non-Executive, Independent Director*
Mr. Shubham Agarwal	*Executive, Managing Director*
Mr. Parmod Chand Joshi	*Executive, Whole-Time Director*
Mr. Hitesh Sharma	*Non-Executive, Non-Independent, Nominee Director*
Mrs. Ekta Sharma	*Non-Executive, Independent Director*

COMMITTES OF THE BOARD		
Audit Committee	Mr. Suryakant Gupta	*Member*
	Mrs. Ekta Sharma	*Chairperson*
	Mr. Hitesh Sharma	*Member*
Nomination & Remuneration Committee	Mr. Suryakant Gupta	*Member*
	Mrs. Ekta Sharma	*Chairperson*
	Mr. Hitesh Sharma	*Member*
Stakeholder Relationship Committee	Mr. Suryakant Gupta	*Member*
	Mrs. Ekta Sharma	*Chairperson*
	Mr. Hitesh Sharma	*Member*

KEY MANAGERIALS PERSONNEL

Managing Director
Mr. Shubham Agarwal

Whole Time Director
Mr. Parmod Chand Joshi

Company Secretary and Compliance Officer
Mrs. Gurjeet Kaur

Chief Financial Officer
Mr. Shivshankar Gadekar

OTHER INFORMATION

STATUTORY AUDITOR
M/s Barwal & Associates
D-57/58 Basement Kalka Ji, New Delhi 110019
Email ID: ca.barwal@barwal.in
Firm Registration No.: 022378N

SECRETARIAL AUDITOR
Amit H.V. & Associates
304A, Jaina Tower-1, Janakpuri, District Center, New Delhi 110058
Email ID: cs.amit.arya@gmail.com
Peer Reviewed No.: 2445/2022

REGISTRAR AND SHARE TRANSFER AGENT
Skyline Financial Services Private Limited
D-153A, 1st Floor, Okhla Industrial Area Phase-I, New Delhi – 110020
Email ID: admin@skylinerta.com
Investor Grievance Email: info@skylinerta.com
Website: www.skylinerta.com

NOTICE OF 17TH ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE 17TH (SEVENTEENTH) ANNUAL GENERAL MEETING OF THE MEMBERS OF SHRI KRISHNA PRASADAM LIMITED WILL BE HELD ON MONDAY, SEPTEMBER 28, 2026 AT 11:00 AM (IST) IN PERSON AND VIDEO CONFERENCING (“VC”) OR OTHER AUDIO-VISUAL MEANS (“OVAM”) AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT B-2/11, MOHAN COOPERATIVE INDUSTRIAL ESTATE, BADARPUR, NEW DELHI –110044 TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:

ITEM NO. 1: TO CONSIDER AND ADOPT AUDITED STANDALONE FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026 AND THE REPORT OF BOARD OF DIRECTORS AND AUDITORS THEREON AND IN THIS REGARDS, CONSIDER AND IF THOUGHT FIT, TO PASS THE FOLLOWING RESOLUTION AS AN ORDINARY RESOLUTION:

“RESOLVED THAT the audited financial statements of the Company for the Financial year ended March 31, 2026 and the reports of Board of Directors thereon, as circulated to the members, be and are hereby considered and adopted”

ITEM NO. 2: TO CONSIDER AND APPROVE THE APPOINTMENT OF STATUTORY AUDITORS BARWAL & ASSOCIATES, CHARTERED ACCOUNTANTS, FOR THE TERM OF 5 (FIVE) YEARS STARTING FROM FINANCIAL YEAR 2026-27, CONSIDER AND IF THOUGHT FIT, TO PASS THE FOLLOWING RESOLUTION AS AN ORDINARY RESOLUTION:

“**RESOLVED THAT** pursuant to the provisions of Sections 139, 141, 142 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 and Regulation 36 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) (including any statutory modification(s) or reenactment(s) thereof for the time being in force) and based on the recommendation of the Audit Committee and the Board of Directors, consent of the Members of the Company be and hereby accorded to re-appoint M/s Barwal & Associates, Chartered Accountants (Registration No. 022378N), as the Statutory Auditors of the Company, for the second term of 5 years i.e. from the conclusion of this 17th Annual General Meeting till the conclusion of 22nd Annual General Meeting to be held in the year 2031 at a remuneration upto INR 80,000/- (Rupees Eighty Thousand only) plus applicable taxes and reimbursement of out-of- pocket expenses and the Board of Directors be and is hereby further authorized to finalize the terms and conditions of appointment, including remuneration of the Statutory Auditor for the remaining period, based on the recommendation of the Audit Committee.

RESOLVED FURTHER THAT any Director of the Company or the Company Secretary and Compliance Officer be and are hereby severally authorized to make an application to MCA and to prepare, file and submit necessary e-Forms, applications, documents, declaration, undertaking and such other documents as may be required for change of name of the Company and to issue a certified true copy of this Resolution to all concerned authorities and to do all such acts, deeds and things and take such actions as may be required to give effect to above resolution.”

SPECIAL BUINESS:

ITEM NO 3. TO CONSIDER AND IF THOUGHT FIT, TO PASS THE FOLLOWING RESOLUTION AS AN ORDINARY RESOLUTION:

"RESOLVED THAT the vacancy caused by retirement by rotation of Mr. Shubham Agarwal (DIN: 07228629), be not filled up for the time being

RESOLVED FURTHER THAT the Directors and/or Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds and things as may be necessary or expedient to give effect to this resolution."

ITEM NO. 4: TO APPROVE APPOINTMENT OF MR. PARMOD CHAND JOSHI (DIN - 08921222) AS MANAGING DIRECTOR FOR A TERM OF 5 (FIVE) CONSECUTIVE YEARS, AND IN THIS REGARD, CONSIDER AND IF THOUGHT FIT, TO PASS THE FOLLOWING RESOLUTION AS AN ORDINARY RESOLUTION:

"RESOLVED THAT pursuant to the provisions of Section 149, 161(1), 196, 197, 198 read with schedule IV and Companies (Appointment and Qualification of Directors) Rules, 2014, and other applicable provisions, sections, rules of the Companies Act, 2013 ("the Act") (including any statutory modifications or re-enactment thereof for the time being in force), and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), Mr. Parmod Chand Joshi who was appointed as an Additional Executive Director on 14th July 2026, (subsequently designated as Whole Time Director on 7th August 2026) and on recommendation of the Nomination and Remuneration Committee and subject to other approvals as may be necessary, the consent of the member be and is here by accorded to regularize and change the designation of Mr. Parmod Chand Joshi as Managing Director for a period of 5 (Five) Year at such remuneration and terms and condition as may be decided by the board subject to the provision of the Companies Act, 2013

RESOLVED FURTHER THAT any Director of the Company or the Company Secretary and Compliance Officer be and are hereby severally authorized to make an application to MCA and to prepare, file and submit necessary e-Forms, applications, documents, declaration, undertaking and such other documents as may be required for change of name of the Company and to issue a certified true copy of this Resolution to all concerned authorities and to do all such acts, deeds and things and take such actions as may be required to give effect to above resolution."

ITEM NO.5: TO CONSIDER AND APPROVE THE CHANGE OF NAME OF COMPANY SUBJECT TO THE APPROVAL OF CENTRAL GOVERNMENT AND CONSEQUENT CHANGE OF MEMORANDUM OF ASSOCIATION AND ARTICLES OF ASSOCIATION, TO CONSIDER AND IF THOUGHT FIT, TO PASS WITH OR WITHOUT MODIFICATION(S) THE FOLLOWING RESOLUTION AS A SPECIAL RESOLUTION:

"RESOLVED THAT pursuant to Section 4, 5, 13, 14 and 15 of the Companies Act, 2013 and Rule 29 of the Companies (Incorporation) Rules, 2014 and all other applicable provisions, if any, of the Companies Act, 2013 and the Rules made thereunder (including any statutory amendment(s), modification(s) or re-enactment(s) thereof for the time being in force) and any other applicable law(s), regulation(s), rule(s) or guideline(s), the enabling provisions of the Memorandum of Association and the Articles of Association of the Company and Regulation 45 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and subject to the approval of Ministry of Corporate Affairs (MCA)/Central Government/Registrar of Companies (ROC) and any other Regulatory Authorities as may be necessary, consent of the members of the Company be and is hereby accorded to change the name of the Company from "Shri Krishna Prasadam Limited" to "**Kripras Enterprises Limited**", subject to approval of Central Government, CRC, other regulatory authorities and shareholders of the Company

RESOLVED FURTHER THAT, upon receipt of the fresh Certificate of Incorporation from the Registrar of Companies, consequent to change of name of the Company, the Name Clause, being Clause I of the Memorandum of Association of the Company, shall be altered accordingly

RESOLVED FURTHER THAT the Articles of Association of the Company be altered by deleting the existing name of the Company wherever appearing and substituting it with the new name of the Company as per the applicable provisions, upon receipt of the fresh certificate of incorporation by the Registrar of Companies, consequent upon change of name.

RESOLVED FURTHER THAT any Director of the Company or the Company Secretary and Compliance Officer be and are hereby severally authorized to make an application to MCA and to prepare, file and submit necessary e-Forms, applications, documents, declaration, undertaking and such other documents as may be required for change of name of the Company and to issue a certified true copy of this Resolution to all concerned authorities and to do all such acts, deeds and things and take such actions as may be required to give effect to above resolution."

By Order of Board of Directors of
Shri Krishna Prasadam Limited

Sd/-

Gurjeet Kaur
Company Secretary & Compliance Officer

Date: September 02, 2026
Place: New Delhi

Registered office:
B-2/11, Mohan Cooperative,
Industrial Estate, New Delhi –110044

NOTES

1. An Explanatory Statement pursuant to Section 102(1) & (2) of the Companies Act, 2013 (the 'Act'), read with Section 110 of the Act and Rule 22 of the Companies (management and Administration) Rules, 2014 ("Rules"), as amended, in respect of the Special Businesses to be transacted at the 17th Annual General Meeting ('AGM' or 'Meeting') is annexed to this Notice.

2. The AGM will be held in hybrid mode, i.e., the Members may attend this Meeting in-person at the Registered Office of the Company or through VC / OAVM mode at their best convenience, in accordance with the applicable provisions of the Act, the Rules made thereunder, and read with General Circulars issued by the Ministry of Corporate Affairs ('MCA') having reference No. 14 / 2020 dated April 8, 2020, along with subsequent extensions issued in this regard from time to time, the latest being Circular No. 03 / 2025 dated September 22, 2025 (collectively referred to as 'MCA Circulars'), and the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circulars issued by the SEBI having reference No. SEBI / HO / CFD / CMD1 / CIR / P / 2020 / 79 dated May 12, 2020, along with subsequent extensions issued in this regard from time to time, and the latest being Circular No. SEBI / HO / DDHS / DDHSPoD-1 / P / CIR / 2025 / 83 dated June 5, 2025 (collectively referred to as 'SEBI Circulars'). These MCA and SEBI Circulars have permitted the holding of AGM through VC / OAVM, without the physical presence of the Members at a common venue. In compliance with the provisions of the Act, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), and MCA and SEBI Circulars, the AGM of the Company is being held through VC / OAVM.

   The Members of the Company who wish to attend this meeting in-person may do so as per the instructions provided separately in this Notice.

   Pursuant to Secretarial Standard on General Meetings ('SS-2'), issued by the Institute of Company Secretaries of India, ('ICSI'), the route map showing the prominent landmarks to the Meeting venue is provided separately in this Notice.

3. The details under Regulations 36 of the SEBI Listing Regulations and SS-2 in respect of Directors seeking appointment or reappointment at this AGM are annexed to this Notice.

4. For Members attending in-person: A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON A POLL ON MEMBER'S BEHALF AND SUCH PROXY NEED NOT BE A MEMBER OF THE COMPANY. IN ORDER TO BE EFFECTIVE AND VALID, THE PROXY FORM MUST BE DULY FILLED, COMPLETED, STAMPED, SIGNED, AND DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY AT LEAST 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING.

   For Members attending through VC / OAVM: Since this AGM is also being held through VC / OAVM pursuant to the applicable MCA and SEBI circulars, the facility for appointing proxies is not available for Members attending through these modes.

5. A person may act as a proxy on behalf of members not more than fifty and holding in the aggregate not more than 10% of the total paid-up share capital of the Company carrying voting rights. A member holding more than 10% of the total paid-up share capital of the Company carrying voting rights may appoint a single person as a proxy, and such person shall not act as a proxy for any other member.
6. In terms of the provisions of Section 113 of the Companies Act, 2013, the Corporate Members including Institutional shareholders (i.e., other than individuals, HUF, NRI, etc.) intending to authorise a representative to attend the Meeting either in-person or through VC / OAVM and entitled to exercise the voting rights, are requested to provide a duly certified copy of the resolution of its Board of Directors or other authorisation / representation document appointing such representative to attend and vote on their behalf at the Meeting.

   In terms of the above statutory requirement, the said Corporate Members are required to send a scanned copy (PDF / JPG Format) of the relevant Board Resolution / Authority letter etc. with attested specimen signature of the duly authorised representative, to the Scrutiniser by e-mail at csskpl121@gmail.com with a copy to helpdesk.evoting@cdslindia.com.

   The votes cast by your entity will be counted by the Scrutiniser subject to the receipt of the aforesaid authorisation document as mentioned above.

   The Board Resolution / Power of Attorney / Authority Letter etc. can also be uploaded by the said Corporate Members by clicking on 'Upload Board Resolution / Authority Letter' displayed under 'e-voting' tab in their login.

   The format of the Authorisation document is available on the Company's website at https://shrikrishnaprasadam.in/agm/.
7. Members attending the meeting in-person are requested to bring the attendance slip with them during the meeting. The format of the same has been separately provided in this Notice.

8. In case of joint holders attending the Meeting, only the holder whose name appears first in the order of names will be entitled to vote.

9. As a part of Company's green initiatives and austerity measure, the printed copies of the Annual Report will not be distributed at the AGM. Members who have not yet registered their email addresses are requested to register the same with their DPs in case the shares are held by them in electronic form.

10. Relevant documents referred to in the accompanying Notice and the Explanatory Statement are available for inspection by the Members at the Registered Office of the Company on all working days, except Saturdays, during business hours up to the date of the Meeting. Also, the electronic copies of these documents may also be inspected by sending an email request to csskpl121@gmail.com.

11. The electronic copies of the Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Act, and the Register of Contracts or arrangements in which the Directors are interested maintained under Section 189 of the Act will be available for inspection by the Members at the Meeting.

12. In compliance with the aforesaid MCA and SEBI Circulars, Notice of the AGM and the Annual Report FY 2025-26 are being sent only through electronic mode to those Members whose email addresses are registered with the Company or the Depositories. The Notice and Annual Report FY 2025-26 will also be available on the Company's website at https://shrikrishnaprasadam.in/agm/, and on the websites of the Stock Exchanges, i.e., BSE Limited at www.bseindia.com, on the website of CDSL at helpdesk.evoting@cdslindia.com.

13. As per Regulation 36(1)(b) of the SEBI Listing Regulations, a letter providing the weblink of the Annual Report for FY 2025-26, will be sent to those Member(s) who have not registered their email address with the Company, the Depositories / the Depository Participants / Skyline Financial Services Limited [(Registrar and Share Transfer Agent of the Company.

14. Members attending the AGM in-person and through VC / OAVM shall be counted together for the purpose of reckoning the quorum under Section 103 of the Act.

15. Members holding shares in electronic form are requested to notify any change in their address or bank mandates to their Depository Participants immediately with whom they are maintaining their Demat accounts. Members holding shares in physical form are requested to inform the Company or Skyline Financials of any such changes without delay.

    To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company or the Depository Participants of any change in address or demise of any Member at the earliest possible. Members are also advised not to leave their demat account(s) dormant for long, review the Periodic statement of holdings as obtained from the concerned Depository Participant and verify their holdings from time to time.

    <u>CDSL e-Voting System – For e-voting and Joining Virtual meetings.</u>

1. As you are aware, in view of the situation arising due to COVID-19 global pandemic, the general meetings of the companies shall be conducted as per the guidelines issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 05, 2020. The forthcoming AGM/EGM will thus be held through video conferencing (VC) or other audio visual means (OAVM) or In Person. Hence, Members can attend and participate in the ensuing AGM/EGM through VC/OAVM.

2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM/EGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic

means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the EGM/AGM will be provided by CDSL.

3. The Members can join the EGM/AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available to atleast 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.

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

5. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, , the facility to appoint proxy to attend and cast vote for the members is not available for this AGM/EGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM/EGM through VC/OAVM and cast their votes through e-voting.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM/EGM has been uploaded on the website of the Company at cs@skpl121@gmail.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively. The AGM/EGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM/EGM) i.e. www.evotingindia.com.

7. The AGM/EGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.

8. In continuation to this Ministry's General Circular No. 20/2020 dated 05.05.2020, General Circular No. 02/2022 dated 05.05.2022 and General Circular No. 10/2022 dated 28.12.2022 and after due examination, it has been decided to allow companies whose AGMs are due in the Year 2023 or 2024, to conduct their AGMs through VC or OAVM on or before 30th September, 2024 in accordance with the requirements laid down in Para 3 and Para 4 of the General Circular No. 20/2020 dated 05.05.2020

<u>THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:</u>

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

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

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(i) The voting period begins on Friday, September 25, 2026 and ends on Sunday, September 27, 2026. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Friday, September 18, 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

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

(iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

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

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

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

Type of shareholders	Login Method

Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) 99If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once

	the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider name** and you will be re-directed to **e-Voting service provider website** for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	**Helpdesk details**
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at

	helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at : 022 - 4886 7000 and 022 - 2499 7000

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

(v) Login method for e-Voting and joining virtual meetings for Physical shareholders and shareholders other than individual holding in Demat form.

1) The shareholders should log on to the e-voting website www.evotingindia.com.
2) Click on "Shareholders" module.
3) Now enter your User ID

   a. For CDSL: 16 digits beneficiary ID,

   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,

   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.
5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
6) If you are a first-time user follow the steps given below:

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

(vi) After entering these details appropriately, click on "SUBMIT" tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

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

(ix) Click on the EVSN for the relevant <Company Name> on which you choose to vote.

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

(xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

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

(xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

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

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

(xvii) Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.

- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; csskpl121@gmail.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

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

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

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

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

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

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

6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast **10 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at (company email id). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance **7 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at csskpl121@gmail.com. These queries will be replied to by the company suitably by email.

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

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

10. If any Votes are cast by the shareholders through the e-voting available during the EGM/AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by

such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

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

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective **Depository Participant (DP)**
3. **For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.**

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, AVP, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

EXPLANATORY STATEMENT

THE FOLLOWING EXPLANATORY STATEMENTS PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013, REGULATION 36 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, SETS OUT ALL MATERIAL FACTS RELATING TO THE BUSINESSES MENTIONED IN ITEM NO. 3, 4 AND 5 OF THE ACCOMPANYING NOTICE OF THE 17TH (SEVENTEENTH) ANNUAL GENERAL MEETING OF THE MEMBERS OF THE COMPANY.

SPECIAL BUSINESSES

ITEM NO. 3: TO CONSIDER AND IF THOUGHT FIT, TO PASS THE FOLLOWING RESOLUTION AS AN ORDINARY RESOLUTION:

Mr. Shubham Agarwal as Director is liable to retire by rotation and therefore, in accordance with the provisions of Section 152 of the Companies Act, 2013, Mr. Shubham Agarwal is liable to retire by rotation as he is the longest serving director of the Company at the 17th Annual General Meeting and he has offered himself for re-appointment.

As per the recommendation of Nomination and Remuneration Committee of the Company ("NRC") post the retirement of Mr. Shubham Agarwal the Board is complete and adequate, therefore the Board has decided to not fill the vacancy.

The Board further decided that, subject to approval of shareholders at the ensuing Annual General Meeting, the vacancy caused by retirement by rotation of Mr. Shubham Agarwal be not filled by the Company for the time being.

The Board recommends the resolution as set out at item No. 3 of the Notice for approval of the Members as Ordinary Resolution.

ITEM NO. 4: TO APPROVE APPOINTMENT OF MR. PARMOD CHAND JOSHI (DIN - 08921222) AS MANAGING DIRECTOR FOR A TERM OF 5 (FIVE) CONSECUTIVE YEARS, AND IN THIS REGARD, CONSIDER AND IF THOUGHT FIT, TO PASS THE FOLLOWING RESOLUTION AS AN SPECIAL RESOLUTION:

Mr. Parmod Chand Joshi was appointed as Additional Executive Director of the company w.e.f. 14.07.2026 for a term of 5 years subject to approval of shareholders in the next general meeting or 3 months whichever is earlier, and were later re-designated by Board of Directors of Company as Whole-time Director w.e.f. 07.08.2026 subject to approval of shareholders in the 17th Annual General Meeting.

He is eligible to be appointed for a term of 5 (five) consecutive years on the Board. The Company has received from Mr. Joshi: (i) his consent to act as Director in Form DIR-2; DIR-8, MBP-1. The Board is of the opinion that Mr. Joshi's appointment as Managing Director is in the interest of the Company, and he brings valuable expertise and experience to the Board. His appointment is being placed before the Members as a Ordinary Resolution as required for his term.

The Board of directors recommends the resolution set forth above, at item no. 4, for approval of the member as Ordinary Resolution.

Name	Parmod Chand Joshi
DIN	08921222
Date of Birth	13.08.1980
Age	46
Nationality	Indian
Qualification	LL.B
Category of Director	Managing Director
Brief Resume of the Director and expertise in specific functional area	Mr. Parmod Chand Joshi is a dedicated legal professional with a strong foundation in civil and corporate law. He completed his LL.B. from Chaudhary Charan Singh University, Meerut in 2017. With a deep understanding of legal principles and practical application, he is known for his analytical approach and commitment to delivering effective legal solutions. He is an active member of the Bar Council of India, reflecting his adherence to professional ethics and standards in the legal fraternity
Date of appointment by Board of Directors	14.07.2026
Shareholding in the Company	NIL
Listed Companies from which resigned in past three years	NIL
Inter-se relationship between Directors and other Key Managerial Personnel	Not Applicable
Details of Remuneration	As may be decided by board but subject to the provision of the Companies Act, 2013.

ITEM NO. 5: TO CONSIDER AND APPROVE THE CHANGE OF NAME OF COMPANY SUBJECT TO THE APPROVAL OF CENTRAL GOVERNMENT AND CONSEQUENT CHANGE OF MEMORANDUM OF ASSOCIATION AND ARTICLES OF ASSOCIATION, TO CONSIDER AND IF THOUGHT FIT, TO PASS WITH OR WITHOUT MODIFICATION(S) THE FOLLOWING RESOLUTION AS A SPECIAL RESOLUTION:

The Board of the Directors of the Company in their Meeting held on 02.09.2026 approved the change of name of Company to "**KRIPRAS ENTERPRISES LIMITED"**, subject to approval by CRC (MCA) and the consequent alterations to the Memorandum of Association and the Articles of Association of the Company, subject to the approval of the shareholder of the Company by way of Special Resolution and approvals of requisite statutory, regulatory or governmental authorities, as may be required under applicable laws. The Company has received Name Approval Letter/Certificate from Office of CRC Manesar (Registrar of

Companies, Government of India, Ministry of Corporate Affairs) for name approval from Shri Krishna Prasadam Limited to "**KRIPRAS ENTERPRISES LIMITED"** on 02.09.2026.

The Company went under IBC and thereafter there has been a change in management and control, the new management is desirous to change the name of the company and the same intent was shown by the Resolution Applicant in its Resolution Plan. The new management/the Resolution Applicant has taken various initiatives for the revival of the company since the Order of the Hon'ble NCLT, New Delhi bench, name change of the company is one of the many steps which Resolution Applicant has taken so far in the implementation of the Resolution Plan.

The Company has complied with Regulation 45 of the Listing Regulations, to the extent they are applicable, and has also obtained a certificate from Practicing Charted Accountants in respect of the same, a copy of which is annexed herewith as **Annexure 1**.

None of the Directors, Key Managerial Personnel and their relatives are concerned or interested in the passing of the aforesaid resolution, except to the extent of their shareholding, if any.

The Board of directors recommends the resolution set forth above, at Item No. 5, for approval of the member as Special Resolution.

Registered Office
B-2/11, Mohan Cooperative,
Industrial Estate, New Delhi –110044

Date: 02.09.2026
Place: New Delhi

By order of the Board
For Shri Krishna Prasadam Limited

Sd/-
Gurjeet Kaur
Company Secretary & Compliance Officer

Annexure 1

INDEPENDENT PRACTITIONER'S CERTIFICATE

To,
The Board of Directors
M/s Shri Krishna Prasadam Limited
B-2/11, Mohan Cooperative Industrial Estate,
Badarpur (South Delhi), New Delhi-110044

1. This Report is issued in accordance with the terms of our engagement letter dated 31st August, 2026.

2. The accompanying certificate has been prepared in accordance with the requirements of Regulation 45 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, in connection with the proposed change of name of the Company from "Shri Krishna Prasadam Limited" to "Kripras Enterprises Limited."

Management's Responsibility for the Certificate

3. The preparation of the information and documents relating to the proposed change of name of the Company and compliance with the applicable requirements of Regulation 45 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is the responsibility of the Management of the Company. This responsibility includes the preparation and maintenance of proper books of account, statutory records and relevant documents and ensuring the accuracy and completeness of the information and explanations provided to us for the purpose of issuance of this Certificate.

Practitioner's Responsibility

4. Our responsibility is to examine and certify, based on the relevant statutory records, books of account, financial records, corporate documents and other information and explanations provided by the Management of the Company, whether the Company fulfils the applicable requirements under Regulation 45 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in connection with the proposed change of name of the Company.

5. We conducted our examination of the certificate in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

6. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for company that perform audits and reviews of historical financial information, and other assurance and related services engagements.

Opinion

7. Based on our examination and verification of the relevant statutory records, books of account, financial records, corporate documents and other information and explanations made available to us by the Management of the Company, and considering the conditions specified under Regulation 45 of the SEBI

(Listing Obligations and Disclosure Requirements) Regulations, 2015, we are of the opinion that the Company fulfils the applicable requirements of the said Regulation in connection with the proposed change of name from "Shri Krishna Prasadam Limited" to "Kripras Enterprises Limited."

8. Our examination was based on the information, explanations, documents and records made available to us by the Management of the Company. The responsibility for the accuracy and completeness of such information, documents and records rests with the Management of the Company.

Restriction on Use

9. This Certificate is addressed to and provided to the Board of Directors of M/s Shri Krishna Prasadam Limited solely for the purpose stated in paragraph 2 above, i.e., in connection with the proposed change of name of the Company from "Shri Krishna Prasadam Limited" to "Kripras Enterprises Limited" under Regulation 45 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

10. This Certificate should not be used, referred to or distributed for any other purpose or to any other person without our prior written consent, except where such disclosure or use is required under applicable law or regulation. Accordingly, we do not accept or assume any liability or duty of care to any person other than the Company and its Board of Directors in respect of this Certificate.

For Barwal & Associates
Chartered Accountants
FRN: 022378N

CA Sonia Barwal
Partner
Membership No. 504332
UDIN: 26504332YNNLRG9569

Place: New Delhi
Date: 01-09-2026

SHRI KRISHNA PRASADAM LIMITED

B-2/11, Mohan Cooperative, Industrial Estate, New Delhi –110044

CIN: L70200DL2009PLC190708 | **Website:** https://shrikrishnaprasadam.in/ |

Email: csskpl121@gmail.com | **Phone:** +91 98704 14164

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To,
The Board of Directors
M/s Shri Krishna Prasadam Limited
B-2/11, Mohan Cooperative Industrial Estate,
Badarpur (South Delhi), New Delhi-110044

This certificate is issued in accordance with the requirements of Regulation 45 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

We, Barwal & Associates, Chartered Accountants, Statutory Auditors of M/s Shri Krishna Prasadam Limited (CIN: L70200DL2009PLC190708), having its registered office at B-2/11, Mohan Cooperative Industrial Estate, Badarpur (South Delhi), New Delhi-110044, have examined the relevant statutory records, books of account, financial records, corporate documents and other information and explanations made available to us by the management of the Company in connection with the proposed change of name of the Company from "Shri Krishna Prasadam Limited" to "Kripras Enterprises Limited."

Based on our examination and verification of the aforesaid records, documents, information and explanations provided to us, we hereby certify and confirm that:

1) A period of at least one year has elapsed from the last change of name of the Company.

2) At least fifty percent of the total revenue of the Company during the preceding one-year period has been accounted for by the new activity/business proposed to be reflected by the new name of the Company.

Based on the above, we confirm that the Company fulfils the applicable requirements under Regulation 45 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in connection with the proposed change of name from "Shri Krishna Prasadam Limited" to "Kripras Enterprises Limited".

The above has been verified on the basis of statutory records, books of account, financial records, corporate documents and other information and explanations made available to us by the management of the Company.

In terms of our report on Certificate of even date attached.

For Barwal & Associates
Chartered Accountants
(FRN: 022378N)

CA Sonia Barwal
Partner
M. No. 504332
UDIN: 26504332YNNLR99569
Place: New Delhi
Date: 01-09-2026

SHRI KRISHNA PRASADAM LIMITED

BOARD'S REPORT

To,
The Members,
Shri Krishna Prasadam Limited

The Directors present this 17th Annual Report of Shri Krishna Prasadam Limited ("the Company/SKPL") on the business, operations and state of affairs of the Company together with the audited financial statements for the financial year ended on March 31, 2026.

1. **FINANCIAL SUMMARY:**

The highlights of the Company's financial performance for the Financial Year ended on March 31, 2026, are summarized below:

Particulars	FY 2025-26 (Rs. In Lakhs)	FY 2024-25 (Rs. in Lakhs)
Total Income from Operations	21.58	-
Total Expenses	24.24	1,275.59
Net Profit/(Loss) for the period before tax	(2.66)	(1,275.59)
Net Profit/(Loss) for the period after tax	-	-
Net Profit/(Loss) for the period	(2.72)	(1,275.41)
Paid-up Equity Share Capital	201.60	1010.00
Outstanding Debt	46.99	6.47
Earnings per share (Basic/Diluted)	(0.07)	(12.63)

2. **OPERATIONS & STATE OF COMPANY'S AFFAIRS:**

During the period under review, total revenue of the Company for the year was Rs. 21.58 lakhs as against Nil in the previous year.

3. **DIVIDEND:**

Your board has not declared any dividend for the financial year ended March 31, 2026, and consequently there are no amounts to be transferred to the reserve.

4. **TRANSFER TO RESERVES:**

The Company has transferred the loss amount of Rs. 2.72 Lacs to Reserves for the period under review.

5. **SHARE CAPITAL:**

At the end of the Financial Year 2026 the capital of the Company is as follows:
i. Total Authorized Capital: INR 10,10,00,000

ii. Total Paid up Equity Share Capital: INR 2,01,60,000^

iii. Promoter Shareholding: 94.99% | Public: 5.01% as on March 31, 2026

^ The Company's erstwhile ISIN INE009Q01019 has been suspended, pursuant to the implementation of the capital reduction and consolidation of equity shares. Upon giving effect to the said corporate actions, a new

Temporary ISIN, INE009Q01027, has been allotted and is now the active ISIN for the Company's equity shares. On June 17, 2025 the company has entered into the two corporate actions pursuant to the Resolution Plan approved by the Hon'ble NCLT. The details are as follows

1. Reduction of Capital by way of reduction in face value and consolidation of no. of equity shares of the company. Reduction of the capital of existing shareholders through reduction in face value of equity shares. The face value of existing Equity Shares shall be reduced from Rs.10 per share to Re.0.10 per share with number of shares issued remaining at same level after the effective date. This would result in issued and paid up capital with 10100000 Equity shares of Re. 0.10 each with voting rights and aggregate paid up capital of Rs.1010000. After reduction of face value of the existing shares to Re.0.10 per share the face value of shares will be consolidated to Rs.10 per share which would result in reduction of the quantity of shares held by existing shareholders by 1 upon 100th of the existing quantity i.e. the shares of existing shareholders holding 10100000 Equity Shares will reduce to 101000 Equity Shares. Hence the paid-up share capital of the company will be 101000 Equity Shares of Rs.10 each aggregating to paid up capital of Rs. 1010000. We would like to inform you that the corporate action of 96,408 no. of equity shares has been successfully completed. However, 4,592 no. of shares are pending due to procedural reasons, which will be completed soon.

2. Issue and Allotment of Equity Shares to the Resolution Applicant. Issue and allot 19,15,000 equity shares at the face value i.e. INR 10 each at an issue price of INR 10 each by way of a preferential issue in accordance with the terms of the Resolution Plan as set out therein to the promoter i.e. Newage Intermediaries LLP maintain the minimum public shareholding below 95 of total shareholding of the company. This corporate action is under process, once the corporate action of capital reduction . Further, Newage Intermediaries LLP currently holds 2 equity shares (after consolidation) that were acquired pursuant to the exit offer made by the Company in July 2023. These shares are presently held under an escrow account and are classified under the public shareholder category. These 2 equity shares will thereafter be transferred from the escrow account to the promoter demat account of Newage Intermediaries LLP and will be reclassified from the public shareholder category to the promoter category.

6. SUBSIDIARY, JOINT VENTURE AND ASSOCIATES COMPANIES

The Company has no subsidiary, associate or joint venture Company during the financial year and as on March 31, 2026.

7. CORPORATE GOVERNANCE

The Company is committed to maintain the highest standards of Corporate Governance and adheres to the Corporate Governance requirements as stipulated by the Securities and Exchange Board of India ('the SEBI'). The report on Corporate Governance as prescribed in the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015 ('SEBI Listing Regulations') forms an integral part of this Annual Report as **Annexure- A**.

8. ANNUAL RETURN:

Pursuant to Section 92(3) read with Section 134(3) (a) of the Companies Act 2013, the Annual Return as on 31^{st} March 2026 will be filed according to the timeline prescribed and will be available once it is filed with the Registrar of Companies.

9. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

As on March 31, 2026, the Company has 5 (five) directors out of which 2 (two) are executive directors, 1 (one) is non-independent non-executive director and 2 (two) independent directors (including one-woman independent director)

Changes during FY 2025-26

1. Mr. Krishnveer Chaudhary was appointed as Additional Executive director on 14.02.2026.
2. Ms. Garvita Gaba was appointed as the Company Secretary and Compliance offer of the Company w.e.f 19.09.2025, she resigned w.e.f. 16.02.2026.
3. Mr Sourabh Kumar Sharma, Company Secretary and Compliance offer of the Company resigned w.e.f 25.05.2025.

Changes from 31st March 2026 till the date of this Annual Report

1. Mr. Krishnveer Chaudhary has resigned on 01.04.2026.
2. Appointment of Mr. Parmod Chand Joshi, as Additional Executive Director w.e.f. 08.04.2026 till 06.07.2026 (resignation date).
3. Re-appointment of Mr. Parmod Chand Joshi as Additional Executive Director on 14.07.2026 and further Re-designated as Whole-Time Director, at Board Meeting held on 07.08.2026.
4. Appointment of Mrs. Gurjeet Kaur as Compliance Officer and Company Secretary w.e.f. 08.04.2026.

10. MEETINGS OF THE BOARD OF DIRECTORS AND COMMITTEES:

A calendar of board meetings and committee meetings was prepared and circulated to all the directors of your Company. The directors of your Company met **11 (Eleven)** times during the Financial Year 2025-2026. The details of these Meetings are provided in the Corporate Governance Section of the Annual Report. The maximum time gap between any two consecutive Meetings did not exceed one hundred and twenty days.

11. BOARD COMMITTEES:

The Board has constituted various committees in compliance with the provisions of the Companies Act 2013 and the SEBI Listing Regulations viz. Audit Committee, Nomination and Remuneration Committee ('NRC'), Stakeholders Relationship Committee. The Company was not required to constitute Risk Management Committee and Corporate Social Responsibility Committee during the Financial Year 2025 – 2026.

All decisions pertaining to the constitution of committees, appointment of members and fixing of terms of reference/role of the committees are taken by the Board.

The details of the role and composition of these committees, including the number of meetings held during the financial year and attendance at these Meetings are provided in the Corporate Governance Section of the Annual Report as **Annexure-A.**

12. PERFORMANCE EVALUATION

Pursuant to the applicable provisions of the Act and the SEBI Listing Regulations, the NRC, independent director and all individual directors has carried out an annual evaluation of its own performance, performance of the independent directors and the working of its committees based on the evaluation criteria specified by nomination and remuneration committee for performance evaluation process of the board, its committees and directors.

The board's functioning was evaluated on various aspects, including, inter-alia, the structure of the Board, Meetings of the Board, functions of the Board, degree of fulfilment of key responsibilities, establishment, and delineation of responsibilities to various Committees and effectiveness of Board processes, information and functioning.

The committees of the board were assessed on the degree of fulfilment of key responsibilities, adequacy of Committee composition and effectiveness of meetings. The directors were evaluated on aspects such as attendance, contribution at board/ committee meetings and guidance/support to the management outside board/committee Meetings.

13. FAMILIARIZATION PROGRAM OF INDEPENDENT DIRECTORS

In compliance with the requirements of Regulation 25(7) of the SEBI Listing Regulations, the Company has put in place a Familiarization Programme for the Independent Directors to familiarize them with the Company, their roles, rights, duties, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company and other related matters. The details of number of programs and number of hours spent by each of the Independent Directors during the Financial Year 2025-2026 and on the cumulative basis, in terms of the requirements of the SEBI Listing Regulations are posted on the website of the Company and can be accessed at https://shrikrishnaprasadam.in/policies-2/.

14. STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTOR

The Company has received a declaration from the independent directors that they meet the criteria of independence as prescribed under Section 149 of the Act and Regulation 16 (1) (b) read with Regulation 25(8) of the SEBI Listing Regulations. In the opinion of the Board, they fulfil the condition for appointment/re- appointment as independent directors on the board and possess the attributes of integrity, expertise and experience as required to be disclosed under Rule 8(5)(iiia) of the Companies (Accounts) Rules 2014.

15. INDEPENDENT DIRECTORS' MEETING

In terms of Schedule IV of the Act and Regulation 25 of the SEBI Listing Regulations, Independent Directors of the Company are required to hold at least one meeting in a financial year without the attendance of Non-Independent Directors and Members of Management.

During the year under review, Independent Directors met separately on May 31, 2025, inter-alia, for

i. Evaluation of performance of Non- Independent Directors and the Board of Directors of the Company as a whole.

ii. Evaluation of performance of the Chairman of the Company, taking into views of Executive and Non-Executive Directors; and

iii. Evaluation of the quality, content, and timelines of flow of information between the Management and the Board is necessary for the Board to effectively and reasonably perform its duties.

16. REMUNERATION POLICY FOR DIRECTORS, KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT EMPLOYEE

The Nomination and Remuneration Committee has laid down the framework for remuneration of Directors, Key Managerial Personnel and Senior Management Personnel in the Nomination and Remuneration Policy recommended by it and approved by the Board of Directors. The Policy, inter-alia, defines Key Managerial Personnel and Senior Management Personnel of the Company and prescribes the role of the Nomination and Remuneration Committee.

The said Policy is available on the Company's website and can be accessed by web link https://shrikrishnaprasadam.in/policies-2/.

17. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS BY COMPANY

During the financial year 2025-2026, the Company has not given loans, guarantees/surety or investment as described under Section 186 of the Companies Act, 2013.

18. WHISTLE BLOWER POLICY / VIGIL MECHANISM

The Company promotes ethical behaviour in all its business activities and has put in place a vigil mechanism for Directors, Employees and other person dealing with the Company for reporting illegal or unethical behaviour, actual or suspected fraud or violation of the company's Code of Conduct. The mechanism provides adequate safeguards against victimization of Directors, employees or other persons who avail the mechanism. In exceptional cases, Directors and employees have direct access to the Chairman of the Audit Committee. The said Policy is available on the Company's website and can be accessed by web link https://shrikrishnaprasadam.in/policies-2/.

19. RELATED PARTY TRANSACTIONS AND POLICY

The related party transactions attracting compliance under the Companies Act, 2013 and/or the SEBI Listing Regulations. All related party transactions that were entered into during the financial year were on arm's length basis and were in the ordinary course of the business. There are no materially significant related party transactions made by the company with Promoters, Key Managerial Personnel or other designated persons which may have potential conflict with interest of the company at large.

The Related Party Transactions Policy in line with the requirements of the Act and Regulation 23 of the SEBI Listing Regulations is available on the Company website and can be accessed by web link https://shrikrishnaprasadam.in/policies-2/.

20. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There were no significant and material orders passed by the Regulators or Courts or Tribunals during the Financial Year 2025-2026. Our Company has received the Listing Approval for the Capital Reduction and Consolidation of Shares along with the Preferential Allotment as per the Resolution Plan approved by the Hon'ble NCLT.

21. MATERIAL CHANGES AND COMMITMENT IF ANY, AFFECTING FINANCIAL POSITION OF THE COMPANY FROM THE END OF FINANCIAL YEAR TILL THE DATE OF THE REPORT OR /CHANGE IN THE NATURE OF THE BUSINESS:

There were no material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year to which the Financial Statements relate and the date of this Report.

22. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the provisions of section 134(5) of the Act, the Directors confirm that;

i) in the preparation of the Annual Accounts for the year ended March 31, 2026, the applicable accounting standards have been followed along with proper explanation relating to departures, if any;
ii) appropriate accounting policies have been selected and applied consistently, and such judgments and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of

affairs of the Company as of March 31, 2026, and of the profit of the Company for the year ended on that date;

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

iv) the annual accounts have been prepared on a “going concern” basis;

v) proper internal financial controls are laid down and such internal financial controls are adequate and operating effectively;

vi) proper systems to ensure compliance with the provisions of all applicable laws have been devised and such systems were adequate and operating effectively.

Our Auditors have opined that the Company has in all material respects, maintained adequate internal financial controls over financial reporting and that they were operating effective.

23. STATUTORY AUDITORS AND THEIR REPORT

Pursuant to the provisions of Section 139 and 142 of the Companies Act, 2013 and Companies (Audit and Auditors) Rules, 2014, M/s. Barwal & Associates, Charted Accountants (Firm Registration No. 022378N) were appointed as Statutory Auditors of the Company for a 1 (one) year starting effective from 16th Annual General Meeting until the conclusion of 17th Annual General Meeting of the Company. As required under Section 139 of the Companies Act, 2013, the Company has obtained certificate from them to the effect that their continued appointment would be in accordance with the condition prescribed under the Companies Act 2013 and the Rules made thereunder, as may be applicable.

M/s. Barwal & Associates, Charted Accountants, statutory auditor has issued auditors’ report which is unmodified and self-explanatory, it does not contain any qualification, reservation or adverse remark.

24. REPORTING OF FRAUD

There was no instance of fraud during the year 2025-2026, which required the statutory auditors to report under Section 143(12) of the Companies Act, 2013 and the rules made thereunder.

25. APPLICATIONS OR PROCEEDINGS UNDER INSOLVENCY AND BANKRUPTCY CODE 2013

During the period under review the Company has neither made any applications nor there are any proceedings pending under the Insolvency and Bankruptcy Code, 2016. However, the company is in the revival phase and the implementation of the Resolution Plan approved by the Hon’ble NCLT, New Delhi.

26. SECRETARIAL AUDIT AND REPORT

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and rules made thereunder, the Company has appointed Amit H.V. & Associates (Peer Reviewed No.: 2445/2022), Company Secretaries to undertake the secretarial audit of the Company for FY 2025-26 to FY 2029-30 (both years inclusive) (5-year term) and the same was conducted by them in accordance with the provisions of Section 204 of the Act. The secretarial auditor’s report for the financial year 2025-26 is attached to this annual report as **Annexure-B**.

27. SECRETARIAL STANDARDS

The Company has complied with the applicable SS-1 (Secretarial Standard on Meetings of the Board of Directors) and SS-2 (Secretarial Standard on General Meetings) issued by the Institute of Company

Secretaries of India and approved by the Central Government under Section 118(10) of the Companies Act, 2013.

28. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013 AND INTERNAL COMPLAINT COMMITTEE (ICC)

The Company has in place a policy on prevention of sexual harassment, in line with the requirements of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013 and rules framed thereunder. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

During the Financial Year 2025-2026, no complaint of sexual harassment was received by the Company details/particulars for the same are as follows:

Particulars	Number of Complaints
No. of Complaints Pending at the Beginning of the Year	0
No. of Complaints Received and Resolved during the Year	0
No. of Complaints Pending at the End of the Year	0

29. CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Company has not developed and implemented any Corporate Social Responsibility initiative under the provisions of Section 135 of the Companies Act, 2013, read with Rule 9 of Companies (Corporate Social Responsibility Policy) Rules, 2014, as the said provisions are not applicable.

30. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The details of conservation of energy, technology absorption etc. as required to be given under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, are not applicable to Company, as our Company has not carried out in the manufacturing activities.

The foreign exchange earnings on account of the operation of the Company during the year was Rs. Nil.

31. BUSINESS RISK MANAGEMENT:

Since the Company does not have large scale and significant business activities, hence the Business Risk is at the Minimal Level as of now.

32. PARTICULARS OF EMPLOYEES AND OTHER ADDITIONAL INFORMATION

In terms of the provisions of Section 197(12) of the Act read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, our company has only managerial personnel and the directors of the company. The details of the remuneration paid to directors are provided in the Financial Statement please refer the financial statements for further details.

33. MATERIAL CHANGES AND COMMITMENTS IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

No material changes and commitments affecting the financial position of the company have occurred between the end of financial year to which the financial statements relate and the date of the Directors' Report except as disclosed in the Board Report.

34. BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

The Company was not part of the top 1,000 listed companies as per the market capitalization as on March 31, 2026, and during the Financial Year 2025–2026 the Company was not required to prepare and submit Business Responsibility and Sustainability Report.

35. MANAGEMENT DISCUSSION AND ANALYSIS

Management Discussion and Analysis Report for the year Financial Year 2025-2026 as stipulated under the SEBI Listing Regulations has annexed to this report.

36. DIVIDEND DISTRIBUTION POLICY

No dividend has been declared by the Company. The Dividend Policy of the Company is available on the Company website and can be accessed by web link https://shrikrishnaprasadam.in/policies-2/.

37. ACKNOWLEDGEMENT AND APPRECIATION

Your directors would like to acknowledge and place on record their sincere appreciation to all stakeholders, clients, financial institutions, banks, central and state governments, the Company's valued investors and all other business partners, for their continued co-operation and support extended during the year 2025-2026.

On behalf of the Board
For Shri Krishna Prasadam Limited

Sd/-	Sd/-
Parmod Chand Joshi	**Suryakant Gupta**
Whole Time Director	**Chairman & Independent Director**
DIN: 07228629	DIN: 06606258
Date: 02-09-2026	Date: 02-09-2026

Annexure- A

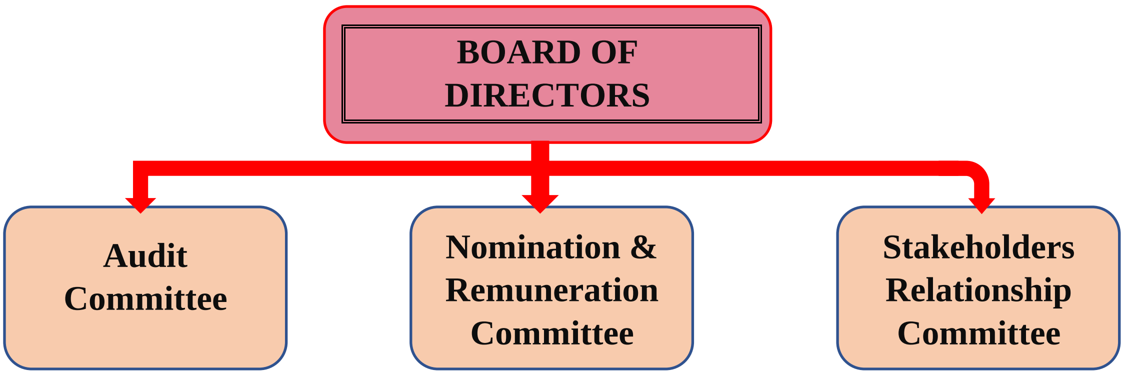
CORPORATE GOVERNANCE REPORT

Your directors present the Company's Report on Corporate Governance for the financial year ended March 31, 2026, in terms of Regulation 34(3) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "SEBI Listing Regulations").

1) COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE

Corporate Governance is about promoting fairness, transparency, accountability, commitment to values, ethical business conduct and about considering all stakeholders' interest while conducting business. The Company is committed to focus on long term value creation and protecting the Stakeholder Interest by applying proper care, skill and diligence to business decisions. Effective Corporate governance practices constitute the strong foundation on which successful commercial enterprises are built to last. In compliance with Regulation 34(3) read with Para C Schedule V of the SEBI Listing Regulations, as amended from time to time, the Company submits the Corporate Governance Report for the year ended March 31, 2026.

Governance Structure at Shri Krishna Prasadam Limited



2) THE BOARD AND COMMITTEES OF THE BOARD

The Board is entrusted with ultimate responsibility of the management, directions and performance of the Company. As its primary role is fiduciary in nature, the Board provides leadership, strategic guidance, and an objective and independent view to the Company's management while discharging its responsibilities, thus ensuring that the management adheres to ethics, transparency and disclosures.

Each of the said Committee has been mandated to operate within a given framework of the applicable laws and regulations. The Company is managed by the board of directors in co-ordination with the help of its employees.

The composition and strength of the Board is reviewed from time to time to ensure that it remains aligned with statutory as well as business requirements. As on this Annual Report the Company's Board consists of 5 (five) directors out of which 2 (two) are executive directors, 1 (one) is non-independent non-executive nominee director and 2 (two) independent directors (including one-woman independent director).

SHRI KRISHNA PRASADAM LIMITED

Composition of the Board as on March 31, 2026

None of the Directors on the Board:

➢ holds directorship (including alternate directorship) in more than 20 (Twenty) Indian Companies.

➢ holds directorship in more than 10 (Ten) Indian Public Companies.

➢ serves as director or as Independent Directors in more than 7 (Seven) Listed Companies.

➢ acts as a chairperson in more than 5 (Five) Committees in companies in which he/she is a director.

➢ holds membership in more than 10 (Ten) Committees in companies in which he/she is a director.

The Managing Director and the Executive Director do not serve as Independent Directors in any listed Company.

None of the Directors of the Company are related to each other.

The Independent Directors of the Company have been appointed in terms of the requirements of the Act and as per Regulation 16(1)(b) of Listing Regulations. Independent Directors are appropriately qualified people with broad range of experience.

Pursuant to Regulation 34(3) read with Schedule V Part (C)(2)(h) of the SEBI Listing Regulations, the Board of Directors has identified the following requisite skills/expertise and competencies of the Directors for the effective functioning of the Company which are currently available with the Board		
Part- A- Governance Skills		
1	Strategy Skills	Ability to think strategically and identify and critically assess strategic opportunities and threats and develop effective strategies in the context of the strategic objectives of the Company's relevant policies and priorities.
2	Policy Development	Ability to identify key issues and opportunities for the Company and develop appropriate policies to define the parameters within which the Company should operate.
3	Risk and Compliance Oversight	Ability to identify key risks to the Company in a wide range of areas including legal and regulatory compliance, and monitor risk and compliance management frameworks and systems
4	Financial Performance	Qualifications and experience in accounting and/or finance and the ability to: ➢ analyze key financial statements; ➢ critically assess financial viability and performance; ➢ contribute to strategic financial planning; ➢ oversee budgets and the efficient use of resources; ➢ and oversee funding arrangements and accountability.
Part B- Personal Attributes		
S. No.	**Attributes**	**Description**
1	Integrity (ethics)	A commitment to: ➢ understanding and fulfilling the duties and responsibilities of a Director, and maintain knowledge in this regard through professional development; ➢ putting the Company's interests before any personal interests;

		➢ acting in a transparent manner and declaring any activities or conduct that might be a potential conflict; and ➢ maintaining Board confidentiality at all times.
2	Effective listener and Communicator	The ability to: ➢ listen to, and constructively and appropriately debate, other people's view points; ➢ develop and deliver cogent arguments; and ➢ communicate effectively with a broad range of stakeholders.
3	Constructive questioner	The preparedness to ask questions and challenge management and peer Directors in a constructive and appropriate way about key issues.
4	Commitment	A visible commitment to the purpose for which the Company has been established and operates, and it's ongoing success.
5	Critical and innovative thinker	The ability to critically analyses complex and detailed information, readily distil key issues, and develop innovative approaches and solutions to problems.
6	Leader	Innate leadership skills including the ability to: ➢ appropriately represent the Company; ➢ set appropriate Board and Company culture; and ➢ make and take responsibility for decisions and actions.

3) BOARD MEETINGS

The Board meets at least once in every quarter to review the quarterly financial results and other items of the agenda and if necessary, additional meetings are held as and when required. The intervening gap between the meetings was within the period prescribed under Regulation 17(2) of the Listing Regulations and the Act and Secretarial Standards -1 ("SS-1") on Meetings of Board of Directors issued by the Institute of Company Secretaries of India. During the year under review, (Eleven) 11 Board meetings were held. The intervening gap between the meetings was within the period prescribed under the Act, Secretarial Standard-1 (SS-1) issued by the Institute of Company Secretaries of India and the provisions of Listing Regulations.

The number of Directorships, Committee Membership(s)/ Chairmanship(s) of all Directors is within respective limits prescribed under the Companies Act, 2013 ("Act") and the SEBI Listing Regulations. In accordance with Regulation 26 of the SEBI Listing Regulations, none of the Directors are members in more than 10 (Ten) committees excluding private limited companies, foreign companies and companies under Section 8 of the Companies Act, 2013 or act as Chairperson of more than 5 (Five) committees across all listed entities in which he/she is a Director. The Audit Committee and Stakeholders' Relationship Committee are only considered in computation of limits. Further all Directors have been informed about their Directorships, Committee Memberships/Chairmanships including any changes in their positions.

Relevant details of the Board of Directors as on March 31, 2026, are given below.

S No	Name of the Director & DIN	Relationship with Directors	Design-ation	Date of initial appoint-ment	Attendance (Entitled to	Attendance (Attended)	No. of Directorship in listed entities including this listed entry	No. of post of Chairperson in Audit/Stakeholder Committee(s) including this listed entity	No. of shares held as on Marc	Other listed company where the Director holds

					attend)		(Regulation 17A)	(Regulation 26(1))	h 31, 2026	Directorship
1	Shubham Agarwal (07228629)	None	Managing Director	25.09.2023	11	10	1	0	Nil	None
2	Suryakant Gupta (06606258)	None	Independent Director	26.09.2023	11	11	2	0	Nil	1. Next Mediaworks Limited
3	Ekta Sharma (08772631)	None	Independent Director	26.09.2023	11	11	2	2	Nil	1. Orissa Sponge Iron and Steel Limited
4	Hitesh Sharma (10649130)	None	Executive, Nominee Director	30.12.2024	11	11	1	0	Nil	None
5	Krishnveer Chaudhary	None	Chairman & Additional, Additional Director	14.02.2026	11	11	Nil	0	Nil	None

**Mr Krishnveer Chaudhary was appointed as Executive Director on 14.02.2026 and resigned from his position w.e.f. 01.04.2026.*

Details of Board Meeting held during the Financial Year 2025-26		
S. No.	Date of Board Meeting	Necessary Quorum Present -Yes/No
1	31.05.2025	Yes
2	05.06.2025	Yes
3	17.06.2025	Yes
4	02.07.2025	Yes
5	08.08.2025	Yes
6	20.08.2025	Yes
7	01.09.2025	Yes
8	19.09.2025	Yes
9	15.11.2025	Yes
10	02.01.2026	Yes
11	14.02.2026	Yes

4) COMMITTEES OF THE BOARD

The Board Committees are the pillars of the governance structure of the Company. The Board Committees are formed to improve board effectiveness and efficiency in areas where more focused, specialized, and subject oriented discussions are required. The Board has constituted various committees with specific terms of reference to focus effectively on specific issues and ensure expedient resolution of diverse matters in compliance with the provisions of the Act, Listing Regulations. The Members constituting the Committees are majority of Independent Directors.

AUDIT COMMITTEE			
The Audit Committee is one of the main pillars of the Corporate Governance of the Company. The Committee composition, powers, role and term of reference of the Committee are in accordance with the requirement mandated under Section 177 of the Act read with rules made thereunder and Regulation 18 read with Part C of Schedule II of Listing Regulations. Members of the committee possess requisite qualifications:			
Name	**Category**	**Entitled to Attend**	**Attended**
Mr. Suryakant Gupta	Member (Independent Director)	7	7
Mrs. Ekta Sharma	Member (Independent Director)	7	7
Mr. Hitesh Sharma	Member (Non-Executive Director)	7	7

OTHER DETAILS		
S. No.	**Date of Meeting**	
1	20.05.2025	The necessary quorum was present all the meetings
2	08.08.2025	
3	20.08.2025	
4	26.08.2025	
5	15.11.2025	
6	02.01.2026	
7	14.02.2026	

NOMINATION AND REMUNERATION COMMITTEE			
The Nomination & Remuneration is responsible for overseeing the key processes through which it can make recommendations to the Board on the structure, size and Composition of the Board, Key Managerial Personnel, Senior Management Personnel and ensure that the appropriate mix of skills, experience, diversity and independence is present on the Board and the Senior Management Personnel or its function effectively. The Committee composition, powers, role and term of reference of the committee are in accordance with the requirements mandated under section 178 of the Act, read with rules made thereunder and Regulation 19 read with Schedule II of the SEBI Listing Regulations			
Name	**Category**	**Entitled to Attend**	**Attended**
Mr. Suryakant Gupta	Member (Independent Director)	2	2
Mrs. Ekta Sharma	Member (Independent Director)	2	2
Mr. Hitesh Sharma	Member (Non-Executive Director)	2	2

OTHER DETAILS		
S. No.	**Date of Meeting**	
1	11.09.2025	The necessary quorum was present all the meetings
2	14.02.2026	

STAKEHOLDER RELATIONSHIP COMMITTEE			
The Stakeholders' Relationship Committee cohesively supports the company and its Board in maintaining strong and long-lasting relations with all its stakeholders at large. The Composition, powers, role and term of reference of the Committee are in accordance with the requirements mandated under section 178 (5) of the Act, read with rules made thereunder and Regulation 20 read with Schedule II of the SEBI Listing Regulations.			
Name	**Category**	**Entitled to Attend**	**Attended**
Mr. Suryakant Gupta	Member (Independent Director)	1	1

Mrs. Ekta Sharma	Member (Independent Director)	1	1
Mr. Hitesh Sharma	Member (Non-Executive Director)	1	1

OTHER DETAILS		
S. No.	**Date of Meeting**	
1	14.02.2026	The necessary quorum was present all the meetings

Name and designation of Compliance Officer- Mrs. Gurjeet Kaur, Company Secretary of the Company is the Compliance Officer for ensuring compliance with the requirements of Listing Regulations.

5) REMUNERATION TO DIRECTORS DURING THE FY 2025-26

a. Mr. Shubham Agarwal has received the remuneration of Rs. 2,00,000/- for FY 25-26. Apart from that. Sitting Fees is paid to Non-Executive Directors including Independent Director.

b. There is no pecuniary relationship or transactions between the non-executive Directors vis-à-vis the Company.

6) MEANS OF COMMUNICATIONS

Quarterly Results, Half yearly and Annual Financial results and Newspapers wherein results normally published	Company's quarterly unaudited financial results are submitted to the Stock Exchanges within (forty-five) 45 days from the end of the quarter and audited Annual Financial results are submitted to the Stock Exchanges within (sixty) 60 days from the end of the Financial Year. The quarterly/half-yearly and Annual Financial Results were published in 'Janasatta and Financial Express' New Delhi editions. Simultaneously they are also posted on the website of the Company https://shrikrishnaprasadam.in/ and disclosed to the Stock Exchanges i.e. BSE Limited (www.bseindia.com)
Website	In Compliance with Regulation 46 of the Listing Regulations, a separate dedicated section under Investors i.e.' Disclosure under the Regulation 46 of the Listing Regulations' on the company's website gives information on various details of the company and its Board, various announcements made by the Company, Schedule of Analyst or Institutional Investors meet presentations by the company, Quarterly / Half Yearly/ Nine Months and Annual Financial Results, official press/news release Shareholding pattern, various policies of the company along with the other disclosures specified in the said regulation.
Annual Report	The Annual Report containing, inter alia, Audited Financial Statement, Board's Report, Auditors' Report and other important information is circulated to the members and others entitled thereto. The Management Discussion and Analysis Report forms part of the Annual Report. The Annual Report will also be available in downloadable form on the website https://shrikrishnaprasadam.in/.

7) ETHICS / GOVERNANCE POLICIES

We strive to conduct our business and strengthen our relationships in a manner that is dignified, distinctive and responsible. We adhere to ethical standards to ensure integrity, transparency, independence and accountability in dealing with all stakeholders. Therefore, we have adopted various codes and policies to carry out our duties in an ethical manner. It is also disclosed on the website of the Company https://shrikrishnaprasadam.in/policies-2/.

Key Elements of Corporate Governance

➢ Compliance with applicable law.

➢ Board comprises directors from diverse backgrounds and substantial experience, who are able to provide appropriate guidance to the executive management as required.

➢ Panel of independent directors with outstanding track record and reputation.

➢ Separate meeting of independent directors without presence of non-independent directors or executive management.

➢ Confidential board evaluation process where each Board member evaluates the performance of every Director, Committees of the Board, the Chairman of the Board and the Board as a whole.

➢ Complete and detailed information provided to Board members in advance to enable them to evaluate matters carefully for meaningful discussions.

➢ Adoption of key governance policies and codes by the Board, which are made available to stakeholders for downloading/viewing from the Company's website. These include whistle blower policy/vigil mechanism, policy of materiality of related party transaction specifying thresholds, which are in line with best practices.

DETAILS OF COMPLIANCE WITH MANDATORY REQUIREMENTS AND ADOPTION OF THE NON-MANDATORY REQUIREMENTS	
Audit qualification	During the year under review there is no audit qualification in the Company's Financial Statement. The company continues to adopt the best practices to ensure regime of unqualified Financial Statements
Weblink where Policy for determining material Subsidiaries is disclosed	The Company does not have a subsidiary, associate Company or joint venture with another company therefore, the requirement of formulating this policy is not applicable to the Company.
Certificate from Company Secretary in Practice	The Secretarial Auditor have issued a certificate pursuant to Regulation 34(3) read with Clause 10 (i) of Paragraph C of Schedule V of the Listing Regulations, confirming that none of the Directors on the Board of the Company has been debarred or disqualified from being appointed or continuing as Directors of companies by the Board/Ministry of Corporate Affairs, Securities Board Exchange of India or any such statutory authority
Disclosure in relation to the Recommendation made by a Committee which was not accepted by the board	There were no such circumstances during the Financial Year 2025-2026 where the Board has not accepted any recommendations of the Committee.

<table>
<tr><td>Total fees paid to Statutory Auditor</td><td>(Amount in Rs Thousand)<table><tr><th>Sr. No.</th><th>Type of Service</th><th>FY 2025-26</th><th>FY 2026-27</th></tr><tr><td>1.</td><td>Statutory Audit Fees</td><td>50.00</td><td>44.00</td></tr><tr><td>2.</td><td>Certification and Quaterly Limited Review Fees</td><td>130.00</td><td>88.00</td></tr><tr><td>3.</td><td>Other Out of Pocket Expense</td><td>87.50</td><td>-</td></tr></table></td></tr>
<tr><td>Equity Shares in the Suspense Account</td><td>Nil</td></tr>
<tr><td>Disclosure of certain type of Agreements binding on Company</td><td>There are no agreement impacting management or control of the Company or imposing any restriction or creating any liability upon the Company. as specified in Schedule III, Part A Para A, Clause 5A of Listing Regulations.</td></tr>
<tr><td>Declaration on Compliance with Code of Conduct</td><td>Requirements of Regulations 26(3) of Listing Regulations this is to confirm that all Board Members and the Senior Management Personnel have affirmed compliance with the Code of Conduct. A declaration signed by Whole Time Director of the Company to this effect form's part to this report as annexed.</td></tr>
</table>

On behalf of the Board
For Shri Krishna Prasadam Limited

Sd/-	Sd/-
Parmod Chand Joshi	**Suryakant Gupta**
Whole Time Director	**Chairman & Independent Director**
DIN: 07228629	DIN: 06606258
Date: 30-08-2026	Date: 30-08-2026

SHRI KRISHNA PRASADAM LIMITED

MANAGEMENT DISCUSSION & ANALYSIS REPORT FOR THE YEAR ENDED MARCH 31, 2026

Outlook:

As you all know, Shri Krishna Prasadam Limited (hereinafter refer to as "SKPL" or "Company") is listed public company incorporated on 28.05.2009 under the provision of Companies Act, 1956. Shri Krishna Prasadam Limited ("the Company") prior to the Initiation of the insolvency proceeding engaged in the business of trading of agricultural products and real estates business. However, the resolution applicant in the insolvency proceeding has put resolution plan with the revamp of business from existing "trading of agricultural products and real estates business" to enter into the "supply of services". The Company has undertaken strategic initiatives to revamp its operations, enhance corporate governance, and strengthen financial stability in order to sustain long-term business growth and shareholder value.

As mentioned above the new management of the company shift the existing business of the company "trading of agricultural products and real estates business" to dealing in unlisted financial instruments and consultancy services "supply of services" related to all kinds and description and in all branches and kinds and for its purpose to open branch and branches in India or any part of the world and without prejudice to generality of the foregoing to buy, underwrite, invest in and acquire and hold, sell and deal stocks, debenture, bonds and to act as technical consultant in merger and amalgamation, assisting them in setting up of joint ventures.

We would like to inform you that the company from last 3 years, have taken various steps towards the implementation of the resolution plan and start the trading of the company and make the company compliant with the applicable provisions.

Financial Performance:

In FY 2026, the company has earned the revenue of Rs. 21.58 Lakh. In FY 2026, the company has total expenses of Rs. 24.24 Lakhs. The Net Loss of the company in FY 2026, is 2.66 Lakhs. The company has total outstanding debt of 46.99 Lakh in FY 2026. The paid-up equity share capital of the company is Rs. 201.60 Lakh as on March 31, 2026.

Internal Controls Systems and their adequacy:

The company taking various steps to establish internal control systems to ensure operational efficiency, protection and conservation of resources, accuracy and promptness in financial reporting and compliance of law and regulations. The internal control system is supported by the internal audit process. The Internal Auditor reviews and ensures that the audit observations are acted upon. The Audit Committee of the Board reviews the Internal Audit reports and the adequacy and effectiveness of internal controls.

Human Resources:

The relationship with the employees continues to be cordial. The Company recognizes the importance and contribution of its employees for its growth and development and constantly endeavors to train nurture and groom its people. The Company puts emphasis on attracting and retaining the right talent. The company places emphasis on training and development of employees at all levels and has introduced methods and practices for Human Resource Development.

Cautionary Statement:

Statements in this Management Discussion and Analysis describing the company's objectives, projections, estimates and expectations may be forward looking statement within the meaning of applicable laws and regulations. Actual results might differ materially from those either expressed or implied.

On behalf of the Board
For Shri Krishna Prasadam Limited

Sd/-

Parmod Chand Joshi
Whole Time Director
DIN: 07228629
Date: 02-09-2026

Annexure-A (1)

DECLARATION REGARDING COMPLIANCE BY BOARD MEMBERS AND SENIOR MANAGEMENT PERSONNEL WITH THE COMPANY'S CODE OF CONDUCT

In Compliance with the Requirements of Regulation 26(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 this is to confirm that all Board Members and the Senior Management Personnel have affirmed compliance with the Code of Conduct for the Year ended on March 31, 2026.

On behalf of the Board
For Shri Krishna Prasadam Limited

Parmod Chand Joshi
Whole Time Director
DIN: 07228629
Date: 02-09-2026

Annexure – A (2)

WHOLE TIME DIRECTOR AND CHIEF FINANCIAL OFFICER CERTIFICATE

To,
SHRI KRISHNA PRASADAM LIMITED
B-2/11, Mohan Cooperative Industrial Estate,
Badarpur, New Delhi –110044

1. We have reviewed financial statements and the cash flow statement of Shri Krishna Prasadam Limited for the year ended on March 31, 2026, and to the best of our knowledge and belief:
   a) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading
   b) 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

2. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's Code of Conduct.

3. 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 have disclosed to the Auditors and 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 proposed to take to rectify these deficiencies.

4. We have indicated to the Auditors and the Audit Committee:
   a) there are no significant changes in internal controls over financial reporting during the year;
   b) there are no significant changes in accounting policies during the year; and
   c) there are no instances of significant fraud of which we have become aware.

On behalf of the Board
For Shri Krishna Prasadam Limited

Sd/-	Sd/-
Parmod Chand Joshi	**Shivshankar Gadekar**
Whole Time Director	**Chief Financial Officer**
DIN: 07228629	Date: 02-09-2026
Date: 02-09-2026	

SHRI KRISHNA PRASADAM LIMITED

Annexure- A (3)

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

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

To,
The Member of
Shri Krishna Prasadam Limited
B-2/11, Mohan Cooperative Industrial Estate,
Badarpur, New Delhi-110044

I, have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Shri Krishna Prasadam Limited having CIN L70200DL2009PLC190708 and having registered office at B-2/11, Mohan Cooperative Industrial Estate, Badarpur, New Delhi-110044 (hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

Sr. No.	Name of Director	DIN	Date of Appointment in Company
1.	Hitesh Sharma	10649130	30.12.2024
2.	Suryakant Gupta	06606258	26.09.2023
3.	Ekta Sharma	08772631	26.09.2023
4.	Shubham Agarwal	07228629	25.09.2023
5.	Parmod Chand Joshi	08921222	14.07.2026

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

Amit H.V. & Associates
(Company Secretaries)
Peer Review Code: 2445/2022

Amit Kumar
(Prop.)
M. No. 48528, COP: 21725
UDIN: A048528H001332184

Place: New Delhi
Date: 01.09.2026

Annexure- A(4)

CERTIFICATE ON CORPORATE GOVERNANCE

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

To,
The Member of
Shri Krishna Prasadam Limited
B-2/11, Mohan Cooperative Industrial Estate,
Badarpur, New Delhi-110044

I have examined the compliance of conditions of Corporate Governance by Shri Krishna Prasadam Limited (hereinafter referred to as "the Company") for the financial year ended March 31, 2026, as prescribed under Regulations 17 to 27, clauses (b) to (i) of sub-regulation (2) of Regulation 46 and paras C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "SEBI Listing Regulations").

I state that compliance of the conditions of Corporate Governance is the responsibility of the management. My examination was limited to the review of procedures and implementation thereof adopted by the Company for ensuring compliance with the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

During the period under review, certain instances of delayed and/or non-compliance with applicable provisions of the SEBI Listing Regulations were observed, including matters relating to filing of the Shareholding Pattern, filing of Corporate Governance Reports and maintenance of the Structured Digital Database, as more particularly reported in the Secretarial Audit Report of the Company for the financial year ended March 31, 2026.

It is further noted that the equity shares of the Company listed on BSE Limited are under suspension of trading due to penal reasons arising from non-compliance with applicable listing/regulatory requirements, as reported in the Secretarial Audit Report.

Accordingly, this Certificate is subject to the aforesaid observations and qualifications. Based on the records examined by me and the information, explanations and representations provided by the management, except for the matters specifically referred to above, I have not observed any material deviation from the applicable Corporate Governance requirements under Regulations 17 to 27, clauses (b) to (i) of sub-regulation (2) of Regulation 46 and Paras C, D and E of Schedule V of the SEBI Listing Regulations during the financial year under review.

I further state that such compliance is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

This Certificate is issued solely for the purpose of compliance under the SEBI Listing Regulations and may not be suitable for any other purpose.

Amit H.V. & Associates
(Company Secretaries)
Peer Review Code: 2445/2022
Amit Kumar
(Prop.)
M. No. 48528, COP: 21725
UDIN: A048528H001333119

Place: New Delhi
Date: 01.09.2026

SHRI KRISHNA PRASADAM LIMITED

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2026
[Pursuant to section 204(1) of the Companies Act, 2013, and rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members
Shri Krishna Prasadam Limited
B-2/11, Mohan Cooperative Industrial Estate,
Badarpur New Delhi-110044

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Shri Krishna Prasadam Limited (hereinafter called "**the Company**"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company, the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, the explanations and clarifications given to me and the representations made by the Management, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026 generally 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 made available to me and maintained by the Company as per Annexure A 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; **(Not applicable to the Company during the period)**
(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;
  b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992 and 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, 2009;
  d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; [The Securities and Exchange Board of India (Share based Employee Benefits) Regulations, 2014; **(Not applicable to the Company during the period)**;
  e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;**(Not applicable to the Company during the period)**
  f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client
  g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; **(Not applicable to the Company during the period) and**

h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; **(Not applicable to the Company during the period).**

In respect of other laws specifically applicable to the Company, I have relied on information/records produced by the Company during the course of our audit and the reporting is limited to that extent.

In respect of Direct and Indirect Tax Laws like Income Tax Act, Goods & Service Tax Act, Excise & Custom Acts we have relied on the Reports given by the Statutory Auditor of the company.

(vi) I further report that having regard to the compliance system prevailing in the company and on examination of relevant documents and records in pursuance thereof, on test check basis, the company has generally complied with other laws identified by the management as applicable specifically to the company broadly covering Laws relating to engineering Industries.

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

i. Secretarial Standards with regard to Meetings of Board of Directors (SS-1) and General Meetings (SS-2) issued by The Institute of Company Secretaries of India.

ii. The Listing Agreements entered into by the Company with the BSE Ltd. read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015.

During the period under review the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, mentioned hereinabove and are adequate systems and processes in the Company that commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines mentioned above subject to the following observations.

1. *During the period, the Company was reflected as "SDD Non-Compliant" on the BSE website.*

2. *The equity shares of the Company listed on BSE Limited are presently under suspension of trading due to "Suspended due to Penal reasons", as displayed on the BSE website, arising from non-compliance with applicable listing/regulatory requirements.*

3. *The Company filed the Shareholding Pattern for the quarter ended 31.03.2025 on 19.09.2025, against the prescribed due date of 21.04.2025, and subsequently revised the same on 11.10.2025, resulting in delay in compliance with Regulation 31(1)(b) of the SEBI (LODR) Regulations, 2015.*

   The Company has not filed the Shareholding Pattern for the quarters ended 31.12.2025, as required under Regulation 31(1)(b) of the SEBI (LODR) Regulations, 2015.

   The Company has revised the Shareholding Patterns for the quarters ended 31st March 2018 to 30th June 2023 on 6th February 2026. The delay in rectification/revision of the aforesaid historical filings is accordingly reported as a compliance observation under Regulation 31 of the SEBI (LODR) Regulations, 2015.

4. *The Company delayed filing of the Corporate Governance Report under Regulation 27(2)(a) of the SEBI (LODR) Regulations, 2015. The report for the quarters ended 31.03.2025 and 30.06.2025 was filed on 29.04.2025 and 12.08.2025, respectively, beyond the prescribed timeline.*

5. *The Company did not comply with the requirement of retirement of Directors by rotation at its 16th Annual General Meeting held on 26.09.2025, as prescribed under Section 152(6)(c) of the Companies Act, 2013.*

I have relied on the representations made by the Company and its officers for systems and mechanisms formed by the Company for compliances under the laws and regulations applicable to the Company as referred hereinabove and verification of documents and records on test check basis.

I further report that the compliance by the company of the direct and indirect tax laws has not been reviewed during this audit as the same had been subject to review by the statutory financial audit 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 Director.

Adequate notice is not given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. Decisions at the Board Meetings were taken unanimously.

I further report that there are no 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.

For Amit H.V. & Associates
(Company Secretary)
Peer Review Code: 2445/2022

Amit Kumar
(Proprietor)
ACS No. 48528, CP. No. 21725
UDIN: A048528H001332151

Date: 02nd September, 2026
Place: New Delhi

This report is to be read with our letter of odd date which is annexed as Annexure B and forms an integral part of this report.

Annexure A

List of documents verified

1. Memorandum & Articles of Association of the Company.

2. Minutes of the meetings of the Board of Directors, Audit Committee, Nomination & Remuneration Committee, Stakeholders' Relationship Committee held during the period under report.

3. Minutes of General Body Meetings held during the period under report.

4. Statutory Registers/Records under the Companies Act and rules made there under viz.

   - Register of Directors & KMP
   - Register of Directors' Shareholding
   - Register of loans, guarantees and security and acquisition made by the Company
   - Register of Members
   - Periodical BENPOS, Registers of Demat/Remat and records made available from RTA

5. Agenda papers relating to the Board Meetings and Committee Meetings.

6. Declarations received from the Directors of the Company pursuant to the provisions of Section 299 of the Companies Act, 1956 and 184 of the Companies Act, 2013.

7. E-Forms filed by the Company, from time-to-time, under applicable provisions of the Companies Act, 1956 and Companies Act, 2013 and attachments thereof during the period under report.

8. Intimations/ documents/ reports/ returns filed with the Stock Exchanges pursuant to the provisions of Listing Agreement during the period under report.

9. Communications/ Letters issued to and acknowledgements received from the Independent directors for their appointment

10. Various policies framed by the company from time to time as required under the Companies Act as well as listing agreement/SEBI Regulations.

Annexure B

To,

The Members
Shri Krishna Prasadam Limited
B-2/11, Mohan Cooperative Industrial Estate,
Badarpur New Delhi-110044

Sir,

Sub: Secretarial Audit Report for the Financial Year ended on 31st March, 2026.

My report of odd date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. My responsibility is to express an opinion on these secretarial records based on my audit.

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

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

4. Where ever required, I 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 are 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 Amit H.V. & Associates
(Company Secretary)
Peer Review Code: 2445/2022

Amit Kumar
(Prop.)
ACS No. 48528, CP. No. 21725

Date: 02nd September, 2026
Place: New Delhi

INDEPENDENT AUDITOR'S REPORT

To,
THE MEMBERS of **Shri Krishna Prasadam Limited**
Report on the audit of the financial statements

Opinion

We have audited the accompanying standalone financial statements of **Shri Krishna Prasadam Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, Statement of Profit and Loss Account (including Other Comprehensive Income), the Statement of Changes in Equity for the year ended 31st March 2026, Cash Flow Statement for the period from April 1, 2025 to March 31, 2026 and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial statement.

Responsibility of Management and Those Charged with Governance 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, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial 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 alternative but to do so. The board of directors is also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the 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.

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

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

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

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

Report on other Legal and Regulatory Requirements

1. 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 (hereinafter referred as the "Order"), and on the basis of such checks of the books and records of the company as we considered appropriate and according to information and explanation given to us, we give in the "**Annexure A**" statements on the matters specified in order.

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

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

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

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

   d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III).

   e) On the basis of written representations received from the directors as on 31 March 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31 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, refer to our separate report in "**Annexure -B**" to this report.

   g) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the managerial remuneration paid by the company is within the limits prescribed by section 197 of the Companies Act for maximum permissible managerial remuneration applicable to a public company.

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

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

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

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

4. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

   (ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

   (iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

5. The company has not declared or paid any dividend during the year.

6. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of accounts, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the accounting software.

Further, the audit trail (edit log) facility in the accounting software was enabled and operational throughout the financial year. During the course of our audit, we did not come across any instance indicating that the audit trail feature was tampered with.

For **BARWAL & ASSOCIATES**
Chartered Accountants
(Firm Registration No.: 022378N)

Sd/-

Sonia Barwal
Partner
(Membership No.: 504332)
UDIN: 26504332OIZVLM9024
Place: New Delhi
Date: 30-05-2026

Annexure-"A" to the Auditor's Report

Annexure A referred to in Paragraph under the heading "Report on other legal and regulatory requirements" of our report of even date on the financial statements of **Shri Krishna Prasadam Limited** ("The Company")

In terms of the information and explanations sought by us and given by the company and the books of accounts and records examined by us in the normal course of audit and to the best of our knowledge and belief we state that: -

(i)

a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company does not have any intangible assets. Accordingly**,** reporting under clause 3(i)(a)(B) is not applicable**.**

b) The company conducts a comprehensive physical verification of fixed assets on periodical basis. In our opinion and on the basis of test checks, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. On the basis of test checks conducted during audit procedure, we have not noticed any material discrepancy in the physical verification of fixed assets.

c) The company doesn't have any immovable property during the year, the requirement to report on clause 3(i)(c) of the Order is not applicable to the Company and hence not commented upon.

d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and equipment during the year.

e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated against the Company for holding Benami property under the "Benami Transactions (Prohibition) Act, 1988 and Rules made there under.

(ii)

a) The company has not dealt in any inventory during the year. Thus, paragraph 3(ii)(a) of the order is not applicable and hence not commented upon.

b) The Company has not availed working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. Thus, paragraphs 3(ii)(b) of the order are not applicable and hence not commented upon.

(iii) The Company has neither made any investment nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firm, limited liability partnership or other parties. Hence, the conditions mentioned under paragraph 3(iii) of the Order are not applicable and hence not commented upon.

(iv) There are no loans, investments, guarantees, and security in respect of which provisions of sections 185 and 186 of the Companies Act, 2013 are applicable and accordingly, the requirement to report on clause 3(iv) of the Order is not applicable to the Company and hence not commented upon.

(v) The Company has neither accepted any deposit from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company and hence not commented upon.

(vi) According to the information and explanations given to us, the maintenance of cost records has not been prescribed by the Central Government under section 148(1) of the Act, for any of the services rendered by the Company. Therefore, in our opinion, the provisions of clause 3(vi) of the Order are not applicable to the Company and hence not commented upon.

(vii)

a) The company is generally been regular in depositing undisputed statutory dues with appropriate authorities including 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 statutory dues to the extent applicable to it.

b) There are no dues of income tax, Goods and service tax, duty of customs, duty of excise, to the extent applicable outstanding on account of any dispute hence provisions of this clause are not applicable and hence not commented upon.

(viii) The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company and hence not commented upon.

(ix) Based upon the audit procedures performed and the information and explanations given by the management: -

(a) The company has not defaulted in repayment of loans or other borrowings or in repayment of interest thereon to any lender during the year.

(b) Based on the representation given by the management, the Company has not been declared as willful defaulter by any bank or financial institution or government or any government authority.

(c) On an overall examination of the financial statements of the Company, the term loans were utilized for the purpose for which these were obtained.

(d) On an overall examination of the financial statements of the Company, the Company has not utilized any funds raised on short-term basis for long-term purpose.

(e) The Company does not have any subsidiaries, associates or joint ventures. Hence, the requirement to report on clause (ix)(e) of the Order is not applicable to the Company and hence not commented upon.

(f) The Company does not hold any investment in any subsidiary, associate, or joint venture (as defined under the Companies Act, 2013) during the year ended 31 March 2026. Accordingly, the provisions of Clause 3(ix)(f) of the Companies (Auditor's Report) Order, 2020 are not applicable and hence not commented upon.

(x)

a) The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments) hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.

b) Pursuant to the Resolution plan approved by the National Company Law Tribunal under the provisions of insolvency and Bankruptcy Code, 2016, the company during the year has raised funds through allotment of equity shares to the Resolution Applicant. In accordance with the requirements of Clause 3(x)(a) of CARO 2020, and based on the information and explanations provided to us and the audit procedures performed by us, we report that the monies so raised have been applied by the company for the purposes contemplated in the approved Resolution Plan and no material deviations in the utilization of the such funds have come to our notice.

(xi)

a) No fraud by the Company or no fraud on the Company has been noticed or reported during the year. Hence the further disclosures in respect of this clause are not applicable to the company and hence not commented upon.

b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by cost auditor / secretarial auditor or by us in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c) No whistle-blower complaints have been received by the company during the year. Hence the further disclosures in respect of this clause are not applicable to the company and hence not commented upon.

(xii) The Company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(a), (b) and (c) of the Order are not applicable to the Company and hence not commented upon.

(xiii) The transactions with the related parties are in compliance with the provisions of sections 177 and 188 of the Act to the extent applicable and are properly disclosed in the financial statements as required by the applicable Indian Accounting Standards.

(xiv)

a) The Company is required to have an internal audit system under the provisions of the Companies Act, 2013. Th company has internal audit system in place; however, the internal audit report is not yet made available to us for verification. Consequently, we are unable to comment on the adequacy of the internal audit system with regard to the size and nature of the its business.

b) Since we are unable to obtain any of the internal audit reports of the company as stated above, hence the same have not been entirely considered by us.

(xv) The company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence requirement to report on clause 3(xv) of the Order is not applicable to the Company and hence not commented upon.

(xvi)

a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi)(a) of the Order is not applicable to the Company and hence not commented upon.

b) The Company has not conducted any Non-Banking Financial or Housing Finance activities during the year. Accordingly, the requirement to report on clause (xvi)(b) of the Order is not applicable to the Company and hence not commented upon.

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 the same is not applicable to the Company and hence not commented upon.

(xvii) In our opinion and according to the information and explanations given to us, the Company has incurred cash losses of Rs. 257.72 thousand during the current financial year. The Company had also incurred cash losses of Rs.1,27,538.71 thousand in the immediately preceding financial year.

(xviii) In our opinion and according to the information and explanations given to us, during the year, M/s A K P S & Co Chartered Accountants, the erstwhile statutory auditor of the Company, resigned from their office with effect from 31/08/2025. We have obtained and reviewed the resignation letter along with the information and explanations made available to us by the management and those charged with governance. Based on the audit procedures performed and the audit evidence obtained by us, we are of the opinion that there are no objections, issues or concerns raised by the outgoing auditor.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is 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.

(xx) The requirements as stipulated by the provisions of Section 135 are not applicable to the Company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable and hence not commented upon.

(xxi) The attached financial statements are standalone financial statements. Accordingly, paragraph 3(xxi) of the Order is not applicable to the company and hence not commented upon.

For **BARWAL & ASSOCIATES**
Chartered Accountants
(Firm Registration No.: 022378N)

Sd/-

Sonia Barwal
Partner
(Membership No.: 504332)
UDIN: 26504332OIZVLM9024
Place: New Delhi
Date: 30-05-2026

ANNEXURE - B" referred to in paragraph under the heading "Report on other Legal and Regulatory requirements" of our report to the members of Shri Krishna Prasadam Limited of even date

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

We have audited the internal financial controls over financial reporting of **Shri Krishna Prasadam Limited** ("the Company") as on 31st March, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls 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 over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, and according to the information and explanations given to us and based on our audit, no material weaknesses have been identified in the operating effectiveness of the Company's internal financial controls system over financial reporting as at March 31, 2026.

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

For Barwal & Associates
Chartered Accountants
Firm Registration No. 022378N

Sd/-

Sonia Barwal
Partner
Membership No. 504332
UDIN: 26504332OIZVLM9024
Place: New Delhi
Date : 30-05-2026

SHRI KRISHNA PRASADAM LIMITED
CIN: - L70200DL2009PLC190708
Balance Sheet as at March 31,2026
(All amounts are in rupees Thousand unless otherwise stated)

S. No.	Particulars	Note No.	As at 31st March,2026	As at 31st March,2025
	ASSETS			
(1)	**Non-Current Asset**			
a	Property, Plant and Equipment	3	5.82	14.11
b	Deferred Tax Asset (Net)	4	-	5.58
			5.82	**19.69**
(2)	**Current Assets**			
a	Financial Assets			
	(i) Trade Receivable	5	-	-
	(ii) Cash & cash equivalents	6	305.49	57.44
	(iii) Other financial assets	7	30.00	-
b	Current Tax Assets	8	165.00	-
c	Other current assets	9	219.40	50.06
			719.89	**107.50**
	TOTAL ASSETS		**725.71**	**127.19**
	EQUITY & LIABILITIES			
(1)	**Equity**			
a	Equity share capital	10	20,160.00	1,01,000.00
b	Other equity	11	(24,643.75)	(1,01,762.01)
			(4,483.75)	**(762.01)**
(2)	**Liabilities**			
(2A)	**Non-Current Liabilities**			
a	Financial Liabilities			
	(i) Borrowings	12	1,248.81	597.20
b	Deferred Tax Liability (Net)	4	-	-
			1,248.81	**597.20**
(2B)	**Current Liabilities**			
a	Financial Liabilities			
	(i) Borrowings		3,450.15	50.00
	(ii) Trade Payables	13		
	A. Total outstanding dues of micro enterprises and small enterprises		1.18	-
	B. Total outstanding dues of creditors other than micro enterprises and small enterprises		205.47	217.80
	C. Unbilled dues		83.50	-
	(iii) Other financial liabilities	14	99.43	-
b	Other Current Liabilities	15	120.92	24.20
			3,960.65	**292.00**
	TOTAL EQUITY AND LIABILITIES		**725.71**	**127.19**

Significant accounting policies — 2

The accompanying notes are an integral part of these financial statements. — 1-37

As per our report of even date attached

For Barwal & Associates
Chartered Accountants
(Registration No. 022378N)

Sd/-

(CA. Sonia Barwal)
F.C.A.
Partner
M. No. 504332

UDIN : 26504332OIZVLM9024
Place : New Delhi
Date : 30.05.2026

For & On behalf of the Board of Directors of
Shri Krishna Prasadam Limited

Sd/-
(Parmod Chand Joshi)
Director
DIN: 08921222
Place : New Delhi
Date : 30.05.2026

Sd/-
(Suryakant Gupta)
Director
DIN: 06606258
Place : New Delhi
Date : 30.05.2026

Sd/-
(Shivshankar Gadekar)
CFO
PAN No: ATDPG7001M
Place : New Delhi
Date : 30.05.2026

Sd/-
(Gurjeet Kaur)
Company Secretary
M. No: A65759
Place : New Delhi
Date : 30.05.2026

SHRI KRISHNA PRASADAM LIMITED
CIN: - L70200DL2009PLC190708
Statement of Profit and Loss for the year ended March 31, 2026
(All amounts are in rupees Thousand unless otherwise stated)

S. No.	Particulars	Note No.	As at 31st March,2026	As at 31st March,2025
	INCOME			
a	Revenue from Operations	16	2,158.47	-
b	Other Income	17	-	-
	Total Income		**2,158.47**	
	EXPENSES			
a	Employee Benefits Expense	18	373.69	49.90
b	Finance Costs	19	57.70	0.41
c	Depreciation and Amortisation Expense	20	8.29	20.62
d	Other Expenses	21	1,984.80	1,27,488.40
	Total Expenses		**2,424.48**	**1,27,559.33**
	Profit/(Loss) Before Exceptional Item and Tax		**(266.01)**	**(1,27,559.33)**
	Exceptional Item (Net of Tax)		**-**	**-**
	Profit/(Loss) Before Tax		**(266.01)**	**(1,27,559.33)**
	Tax Expense			
a	Current Tax Expense / Excess or (Less) Provision of Tax	22	5.58	(18.67)
b	Deferred Tax	22	-	-
	Total tax expense		**5.58**	**(18.67)**
	Profit/(Loss) for the Year		**(271.59)**	**(1,27,540.66)**
	Other Comprehensive Income			
	Items that will not be reclassifed to Profit and Loss		-	-
	Tax on OCI items		-	-
	Items that will be reclassifed to Profit and Loss		-	-
	Total Comprehensive Income/(Loss) for the year		**(271.59)**	**(1,27,540.66)**
	Earnings Per Share (Rs. in absolute)			
	Basic and diluted [Nominal value of Rs. 10 per equity share]	24	(0.07)	(12.63)

Significant accounting policies 2

The accompanying notes are an integral part of these financial statements. 1-37

As per our report of even date attached

For Barwal & Associates
Chartered Accountants
(Registration No. 022378N)

Sd/-

(CA. Sonia Barwal)
F.C.A.
Partner
M. No. 504332

UDIN : 26504332OIZVLM9024
Place : New Delhi
Date : 30.05.2026

For & On behalf of the Board of Directors of
Shri Krishna Prasadam Limited

Sd/-
(Parmod Chand Joshi)

Director
DIN: 08921222
Place : New Delhi
Date : 30.05.2026

Sd/-
(Suryakant Gupta)

Director
DIN: 06606258
Place : New Delhi
Date : 30.05.2026

Sd/-
(Shivshankar Gadekar)

CFO
PAN No: ATDPG7001M
Place : New Delhi
Date : 30.05.2026

Sd/-
(Gurjeet Kaur)

Company Secretary
M. No: A65759
Place : New Delhi
Date : 30.05.2026

SHRI KRISHNA PRASADAM LIMITED
CIN: - L70200DL2009PLC190708
Statement of cash flows for the year ended March 31, 2026
(All amounts are in rupees Thousand unless otherwise stated)

S. No	Particulars	As at 31st March,2026	As at 31st March,2025
A.	**Cash Flow From Operating Activity**		
	Net Profit / (Loss) Before Tax	(266.01)	(1,27,559.33)
	Adjustments for :		
Add:	Depreciation and Amortisation	8.29	20.62
Add:	Finance Costs	57.17	-
	Operating profit / (loss) before working capital Changes	**(200.55)**	**(1,27,538.71)**
	Changes in working capital		
	Adjustments for (increase) / decrease in operating assets		
	(Increase)/decrease in Inventory	-	46,511.64
	(Increase)/decrease in Trade receivable	-	4,659.08
	(Increase)/decrease in Other financial assets	(30.00)	-
	(Increase)/decrease in Other current assets	(169.35)	85,063.51
	Adjustments for increase / (decrease) in operating liabilities		
	Increase/(decrease) in Trade payables	72.35	238.83
	Increase/(decrease) in Other financial liabilities	99.43	(21.56)
	Increase/(decrease) in Other current liabilities	96.72	(32.08)
	Cash generated from operations	**(131.40)**	**8,880.72**
	Income taxes paid (net of refund)	(165.00)	(5.43)
	Net cash flow from / (used in) operating Activities (A)	**(296.40)**	**8,875.29**
B.	**Cash Flow From Investing Activity**		
	Investment in Capital Expenditure	-	(15.00)
	Interest on fixed deposits	-	-
	Net cash flow from / (used in) Investing Activities (B)	**-**	**(15.00)**
C.	**Cash Flow From Financing Activity**		
	Proceeds From Equity Shares / Preference Shares		
	Proceeds From Borrowings	600.00	50.00
	Repayment of borrowings	(50.00)	(9,276.75)
	Finance Cost	(5.56)	-
	Proceeds From Other Equity	-	100.00
	Net cash flow from / (used in) Financing Activities (C)	**544.44**	**(9,126.75)**
	Net increase / decrease in cash & cash equivalent (A+B+C)	**248.04**	**(266.46)**
	Cash & Cash Equivalent at the Beginning of Year	57.44	323.91
	Cash & Cash Equivalent at the End of Year	**305.49**	**57.44**

Significant accounting policies 2

1-37

The accompanying notes are an integral part of these financial statements.

As per our report of even date attached

For Barwal & Associates
Chartered Accountants
(Registration No. 022378N)

Sd/-

(CA. Sonia Barwal)
F.C.A.
Partner
M. No. 504332

UDIN : 26504332OIZVLM9024
Place : New Delhi
Date : 30.05.2026

For & On behalf of the Board of Directors of
Shri Krishna Prasadam Limited

Sd/-	Sd/-
(Parmod Chand Joshi)	**(Suryakant Gupta)**
Director	**Director**
DIN: 08921222	**DIN: 06606258**
Place : New Delhi	Place : New Delhi
Date : 30.05.2026	Date : 30.05.2026
Sd/-	Sd/-
(Shivshankar Gadekar)	**(Gurjeet Kaur)**
CFO	**Company Secretary**
PAN No: ATDPG7001M	**M. No: A65759**
Place : New Delhi	Place : New Delhi
Date : 30.05.2026	Date : 30.05.2026

SHRI KRISHNA PRASADAM LIMITED
CIN: - L70200DL2009PLC190708
Statement of change in equity for the year ended March 31, 2026
(All amounts are in rupees Thousand unless otherwise stated)

A. Equity Share Capital

Particulars	31-03-2026	31-03-2025
Balance at the beginning for the year	1,01,000.00	1,01,000.00
Changes in capital during the year	(80,840.00)	-
Balance at the end of the year	**20,160.00**	**1,01,000.00**

B. Other Equity

Particulars	Security Premium	Retained earnings	Other Equity	Total Other Equity
Balance as on 31-March-2024	3,161.35	17.15	22,500.15	25,678.66
Addition / Deduction during the year	-	-	100.00	100.00
Profit/ (Loss) for the Year	-	(1,27,540.66)	-	(1,27,540.66)
Closing balance as on 31-March-2025	**3,161.35**	**(1,27,523.51)**	**22,600.15**	**(1,01,762.01)**
Addition / Deduction during the year	-	99,990.00	(22,600.15)	77,389.85
(Prefrence share converted during the year into equity shares)	-	-	-	-
Profit/ (Loss) for the Year	-	(271.59)	-	(271.59)
Closing balance as on 31-March-2026	**3,161.35**	**(27,805.10)**	**-**	**(24,643.75)**

Significant accounting policies 2

The accompanying notes are an integral part of these financial statements. 1-37

As per our report of even date attached

For Barwal & Associates
Chartered Accountants
(Registration No. 022378N)

Sd/-

(CA. Sonia Barwal)
F.C.A.

Partner
M. No. 504332

UDIN : 26504332OIZVLM9024
Place : New Delhi
Date : 30.05.2026

For & On behalf of the Board of Directors of
Shri Krishna Prasadam Limited

Sd/-	Sd/-	Sd/-	Sd/-
(Parmod Chand Joshi)	**(Suryakant Gupta)**	**(Shivshankar Gadekar)**	**(Gurjeet Kaur)**
Director	**Director**	**CFO**	**Company Secretary**
DIN: 08921222	**DIN: 06606258**	**PAN No: ATDPG7001M**	**M. No: A65759**
Place : New Delhi	Place : New Delhi	Place : New Delhi	Place : New Delhi
Date : 30.05.2026	Date : 30.05.2026	Date : 30.05.2026	Date : 30.05.2026

SHRI KRISHNA PRASADAM LIMITED
CIN: - L70200DL2009PLC190708
SCHEDULE OF FIXED ASSETS (AS PER INCOME TAX ACT) AS ON 31/03/2026

(Amount in absolute)

SL. NO.	PARTICULARS	W.D.V. AS ON 01/04/2025	ADDITIONS For more than 180 days	ADDITIONS For less than 180 days	SALE CONSIDERATION	BALANCE AS ON 31-03-2026	RATE OF DEPR.%	DEPRECIATION DURING THE YEAR	W.D.V. AS ON 31-03-2026
1	Computer	16,772	-	-	-	16,772	15%	2,516	14,256
4	Software SSD	13,125	-	-	-	13,125	25%	3,281	9,844
	TOTAL	**29,897**	**-**	**-**	**-**	**29,897**		**5,797**	**24,100**
	PREVIOUS YEAR	**-**	**19,732**	**15,000**	**-**	**34,732**		**4,835**	**29,897**

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(All amounts are in rupees Thousand unless otherwise stated)

3 Property, plant and equipment

Paticulars	Gross Block				Depriciaton/Amortisation				Net Block	
	Original Cost	Addition	Deduction/	Cost as on	Up to	For the Period	Deduction/	Upto	As at	As at
	01-04-2025		Adjustment	31-03-2026	01-04-2025		Adjustment	31-03-2026	31-03-2026	31-03-2025
Computers										
SDD Software	15.00	-	-	15.00	1.88	8.29	-	10.16	4.84	13.13
Computer	19.73	-	-	19.73	18.75	-	-	18.75	0.99	0.99
TOTAL	**34.73**	**-**	**-**	**34.73**	**20.62**	**8.29**	**-**	**28.91**	**5.82**	**14.11**
Previous Year	**19.73**	**15.00**	**-**	**34.73**	**-**	**20.62**	**-**	**20.62**	**14.11**	**19.73**

(This space has been intentionally left blank)

(All amounts are in rupees Thousand unless otherwise stated)

4 Deferred Tax (Net)

Particulars	As at 31st March,2026	As at 31st March,2025
Opening Deferred Tax Asset/(Liability)	5.58	5.58
Current Year Timing Difference	-	-
Deferred Tax written off	(5.58)	-
Total Deferred tax Asset/(Liability)	**-**	**5.58**

5 Trade Receivable

Particulars	As at 31st March,2026	As at 31st March,2025
Secured		
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful receivables	-	-
Total	**-**	**-**

Trade Receivables Ageing Schedule

Particulars	Outstanding for following periods from date of transaction					
As at March 31, 2026	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Secured, considered good	-	-	-	-	-	-
(ii) Secured, considered Doubtful	-	-	-	-	-	-
(iii) Unsecured, considered good	-	-	-	-	-	-
(iv) Unsecured, considered Doubtful	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**

Particulars	Outstanding for following periods from date of transaction					
As at March 31, 2025	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Secured, considered good	-	-	-	-	-	-
(ii) Secured, considered Doubtful	-	-	-	-	-	-
(iii) Unsecured, considered good	-	-	-	-	-	-
(iv) Unsecured, considered Doubtful	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**

6 Cash & Cash Equivalent

Particulars	As at 31st March,2026	As at 31st March,2025
Cash In Hand	-	-
(as physically verified by the management)		
In Current account with Scheduled Banks	305.49	57.44
Total	**305.49**	**57.44**

7 Other financial assets

Particulars	As at 31st March,2026	As at 31st March,2025
Security Deposit	30.00	-
Total	**30.00**	**-**

8 Current Tax Assets

Particulars	As at 31st March,2026	As at 31st March,2025
Tax Credits	165.00	-
Total	**165.00**	**-**

9 Other Current Assets

Particulars	As at 31st March,2026	As at 31st March,2025
Balances with Government Authorities	219.40	50.06
Total	**219.40**	**50.06**

10 Equity Share Capital

Particulars	As at 31st March,2026 No. Of Shares (Nos in absolute)	As at 31st March,2026 Amount (in '000)	As at 31st March,2025 No. Of Shares (Nos in absolute)	As at 31st March,2025 Amount (in '000)
Authorised share capital				
Equity shares of 10 each	1,01,00,000	1,01,000	1,01,00,000	1,01,000
Issued, subscribed & fully paid up share capital				
Equity shares of 10 each	1,01,00,000	1,01,000	1,01,00,000	1,01,000

a) Reconciliation of No. Of Shares Outstanding;

	As at 31st March,2026 No. Of Shares (Nos in absolute)	As at 31st March,2026 Amount (in '000)	As at 31st March,2025 No. Of Shares (Nos in absolute)	As at 31st March,2025 Amount (in '000)
Opening Share Capital	1,01,00,000	1,01,000	1,01,00,000	1,01,000
Add: Equity Shares Issued during the year	19,15,000	19,150	-	-
Less: Equity Shares cancelled pursuant to reduction of share capital during the year	(99,99,000)	(99,990)	-	-
Closing Share Capital	**20,16,000**	**20,160.00**	**1,01,00,000**	**1,01,000.00**

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

Name of Share holder	As at 31st March,2026 No. Of Shares (Nos in absolute)	As at 31st March,2026 % Holding	As at 31st March,2025 No. Of Shares (Nos in absolute)	As at 31st March,2025 % Holding
Newage Intermediaries LLP	19,15,000	94.99%	-	-
Varotra Trading Private Limited	-	-	12,82,810	12.70%
Muscari Inforamation Technology Private Limited	-	-	14,00,000	13.86%
Gini Buildcon Private Limited	-	-	13,00,000	12.87%
Paradaiso Buildestate Private Limited	-	-	12,50,000	12.38%
Total	**19,15,000**	**94.99%**	**52,32,810**	**51.81%**

c) Terms/rights attached to the equity shares

The Company has only one class of equity shares having a par value of 10 per share. Each holder of equity share is entitled to one vote per share. The equity shares of the Company rank pari passu in all respects including voting rights and entitlement to dividend.

d) Details of shares held by promoters

As at March 31, 2026

Promoter Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of Total Shares
Newage Intermediaries LLP	-	19,15,000	19,15,000	95%
Total	**-**	**19,15,000**	**19,15,000**	**95%**

As at March 31, 2025

Promoter Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of Total Shares
Newage Intermediaries LLP	-	-	-	-
Total	**-**	**-**	**-**	**-**

e) Additional Disclosure

As on 31-03-2025

Pursuant to the Order dated 14 July 2023 passed by the Hon'ble National Company Law Tribunal ("NCLT"), New Delhi Bench, approving the Resolution Plan submitted by Newage Intermediaries LLP under the provisions of the Insolvency and Bankruptcy Code, 2016, the Company was required to undertake certain corporate actions, inter alia, reduction and consolidation of existing share capital and issuance of equity shares to the Resolution Applicant in accordance with the approved Resolution Plan. The implementation of the aforesaid corporate actions was under process as on the reporting date.

As on 31-03-2026

Pursuant to the Resolution Plan approved by the Hon'ble National Company Law Tribunal ("NCLT"), the Company, during the current year, carried out reduction and consolidation of its existing share capital and further allotted 19,15,000 Equity Shares of ₹10 each to Newage Intermediaries LLP, being the Resolution Applicant, in accordance with the approved Resolution Plan. The Company has completed the requisite statutory compliances in relation to the aforesaid allotment, including filing of e-Form PAS-3 with the Registrar of Companies. However, as on the reporting date, the effect of the aforesaid corporate actions, including the said allotment, is pending updation in the depository records / beneficiary position pending completion of procedural formalities and execution of related corporate actions with the depositories and other regulatory intermediaries.

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11 Other Equity As on 31st March, 2026

Particulars	Other Equity	Security Premium	Retained earnings	Total Other Equity
Closing balance as on 31-March-2024	**22,500.15**	**3,161.35**	**17.15**	**25,678.66**
Addition / Reduction during the year	100.00	-	-	100.00
Profit/ (Loss) for the year	-	-	(1,27,540.66)	(1,27,540.66)
Closing balance as on 31 Mar,2025	**22,600.15**	**3,161.35**	**(1,27,523.51)**	**(1,01,762.01)**
Addition / Reduction during the year	(22,600.15)	-	99,990.00	77,389.85
Profit/ (Loss) for the year	-	-	(271.59)	(271.59)
Closing balance as on 31 Mar,2026	**-**	**3,161.35**	**(27,805.10)**	**(24,643.75)**

12 Borrowings (Unsecured)

Particulars	As at 31st March,2026		As at 31st March,2025	
	Non-Current	Current	Non-Current	Current
Term Loan - Others	1,248.81	-	597.20	-
Loans From related parties (including interest accured & due thereon)	-	3,450.15	-	50.00
Total	**1,248.81**	**3,450.15**	**597.20**	**50.00**

13 Trade Payables

Particulars	As at 31st March,2026	As at 31st March,2025
Total outstanding dues of Micro, Small and Medium Enterprises	1.18	-
Total outstanding dues of creditors other than Micro, Small and Medium Enterprises	205.47	217.80
Unbilled dues	83.50	-
Total	**290.15**	**217.80**

The company has not received the required information from all the suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006. Hence disclosures, if any, relating to amounts unpaid at the year end to MSME together with interest paid/payable as required under the said Act have been provided to the extent information made available to the management.

Trade Payables Ageing Schedule

Particulars	Outstanding for following periods from date of transaction			
	Less than 1 year	1-2 year	2-3 year	More than 3 years
As at March 31, 2026				
(i) MSME	1.18	-	-	-
(ii) Others	205.47	-	-	-
(iii) Disputed dues - MSME	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-
(v) Unbilled dues	83.50	-	-	-
Total	**290.15**	**-**	**-**	**-**

Particulars	Outstanding for following periods from date of transaction			
	Less than 1 year	1-2 year	2-3 year	More than 3 years
As at March 31, 2025				
(i) MSME	-	-	-	-
(ii) Others	217.80	-	-	-
(iii) Disputed dues - MSME	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-
(v) Unbilled dues	-	-	-	-
Total	**217.80**	**-**	**-**	**-**

14 Other financial liabilities

Particulars	As at 31st March,2026		As at 31st March,2025	
	Non-Current	Current	Non-Current	Current
Expenses Payable	-	84.00	-	-
Salary Payable#	-	15.43	-	-
Total	**-**	**99.43**	**-**	**-**

Salary of a employee pertaining to the period of February 2026 is outstanding as at the reporting date. The management is in the process of settlement of the same in compliance with applicable labour law provisions.

15 Other Current Liabilities

Particulars	-		-	
	Non-Current	Current	Non-Current	Current
Statutory Dues Payable	-	120.92	-	24.20
Total	**-**	**120.92**	**-**	**24.20**

(All amounts are in rupees Thousand unless otherwise stated)

16 Revenue From Operations

Particulars	As at 31st March,2026	As on 31st March,2025
Consultancy Income	2,158.47	-
Total revenue from contracts with customers	**2,158.47**	**-**

Revenue from contracts with customers is earned primarily from customers within India.

Timing of revenue recognition		
Transferred at a point in time	2,158.47	-
Transferred over time		
Total revenue from contracts with customers	**2,158.47**	**-**

The Company derives revenue from consultancy services rendered to customers, which is recognised over time in accordance with the terms of the respective contracts, as and when control of the services is transferred to the customers.

17 Other Income

Particulars	As at 31st March,2026	As on 31st March,2025
Interest Income	-	-
Total	**-**	**-**

18 Employee benefits expense

Particulars	As at 31st March,2026	As on 31st March,2025
Salaries & Wages	133.33	-
Director Sitting fees & Remuneration	240.36	49.90
Total	**373.69**	**49.90**

19 Finance costs

Particulars	As at 31st March,2026	As on 31st March,2025
Interest Expense	57.17	-
Bank Charges	0.53	0.41
Total	**57.70**	**0.41**

20 Depreciation and Amortisation Expense

Particulars	As at 31st March,2026	As on 31st March,2025
Depreciation on property, plant and equipments (refer note 3)	8.29	20.62
Total	**8.29**	**20.62**

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21 Other Expenses

Particulars	As at 31st March,2026	As on 31st March,2025
Administrative Expense		
Legal & Professional Fees	382.97	3,370.55
Penalties and Fines	46.82	-
Fees and Taxes	1,053.18	-
Rent	37.40	12.00
CDSL Charges	-	185.98
RTA Services	-	65.10
Advertisement expense	51.70	12.01
Prior Period Expenses	101.75	-
Miscellaneous expenses	43.48	1,23,710.76
Payment to Auditor	267.50	132.00
Total	**1,984.80**	**1,27,488.40**

Payment to Auditor		
Audit Fees	50.00	44.00
Certification Charges	130.00	88.00
Tax audit fees	-	-
Other payment	87.50	-
Total	**267.50**	**132.00**

22 Tax Expense

The components of income-tax expense are as under:

Particulars	**As at 31st March,2026**	**As on 31st March,2025**
Profit and loss section		
Current income tax:		
Current income tax charge	-	-
Reversal of current income tax of previous period	-	(18.67)
Deferred tax	5.58	-
Income tax expense reported in the statement of profit and loss	**5.58**	**(18.67)**
Income tax effect of re-measurement gains on defined benefit plans taken to other comprehensive income	-	-

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23 Significant accounting judgements, estimates and assumptions

The preparation of the Company's financial statements in conformity with the Indian Accounting Standards requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. Difference between actual results and estimates are recognised in the periods in which the results are known / materialise.

A. Judgements

In the process of applying the Company's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognized in the financial statements:

Determining the lease term of the contract with renewal and termination option - Company as a lessee

The Company determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

The Company applies judgement in evaluating whether it is reasonably certain whether or not to exercise the option to renew or terminate the lease. That is, it considers all relevant factors that create an economic incentive for it to exercise either the renewal or termination. After the commencement date, the Company reassesses the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to renew or to terminate (e.g., construction of significant leasehold improvements or significant customisation to the leased asset).

Leases - Estimating the incremental borrowing rate

The Company cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate (IBR) to measure lease liabilities. The IBR is the rate of interest that the Company would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The IBR therefore reflects what the Company 'would have to pay', which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease.

However there are no active lease in the company during the period.

B. Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively.

i) Taxes

Deferred tax assets are recognized to the extent it is probable that taxable profits will be available against which the losses can be utilized. Significant management judgement is required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

ii) Provision for trade receivable

Trade receivables do not carry any interest and are stated at their nominal value as reduced by appropriate allowances for estimated irrecoverable amounts. For the purpose of measuring the expected credit loss for trade receivables, the company estimates irrecoverable amounts based on the ageing of the receivable balances and historical experience adjusted for forward-looking estimates. Individual trade receivables are written off when management deems them not to be collectible on assessment of facts & circumstances.

iii) Impairment of non-financial assets

The carrying amounts of the Company's non-financial assets, other than deferred tax assets, are reviewed at the end of each reporting period to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

The recoverable amount of an asset or cash-generating unit ('CGU') is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU. For the purpose of impairment testing, assets that cannot be tested individually are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets ('CGU').

Market related information and estimates are used to determine the recoverable amount. Key assumptions on which management has based

Market related information and estimates are used to determine the recoverable amount. Key assumptions on which management has based its determination of recoverable amount include estimated long term growth rates, weighted average cost of capital and estimated operating margins. Cash flow projections take into account past experience and represent management's best estimate about future developments. There is no indicator of impairement of non financial assets as at March 31, 2026.

iv) Provisions and Contingent liabilities

Provisions and contingent liabilities are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Evaluations of uncertain provisions and contingent liabilities and assets requires judgement and assumptions regarding the probability of realization and the timing and amount, or range of amounts, that may ultimately be incurred. Such estimates may vary from the ultimate outcome as a result of differing interpretations of laws and facts.

v) Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

24 Earning Per Share **(Nos in absolute)**

	As at 31st March,2026	As on 31st March,2025
Net Profit/(Loss) attributable to equity shareholders	(2,71,584)	(12,75,40,661)
Weighted average number of equity shares	37,16,732	1,01,00,000
Basic & diluted earnings per share	(0.07)	(12.63)
Nominal value per share	10	10

25 Financial instruments

The carrying amount of all financial assets and liabilities appearing in the standalone financial statements is reasonable approximation of their fair values.

The following methods and assumptions were used to estimate the fair values

Loans and other non-current financial assets are evaluated by the Company based on parameters such as interest rates and individual credit worthiness of the counterparty. Based on this evaluation, allowances are taken into account for expected losses of these receivables. Accordingly, the fair value of loans is equal to their carrying amount.

Fair values of trade receivables, cash and cash equivalents, current loans, other current financial assets, trade payables, other current financial liabilities are considered to be the same as their carrying amount due to short-term maturities of these instruments.

Fair value hierarchy

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities.

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

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

26 Financial risk management

The Company realizes that risks are inherent and integral aspect of any business. The primary focus is to foresee the unpredictability of financial markets and seek to minimize potential adverse effects on its financial performance. The Company's financial risk management is an integral part of how to plan and execute its business strategies. The Company's senior management oversees the management of these risks.

The Company has exposure to the following risks (arising from financial instruments):

- Credit risk
- Liquidity risk
- Market risk

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A. Credit risk

Credit risk arises from the possibility that the counter party may not be able to settle their obligations as agreed. The Company is exposed to credit risk mainly from trade receivables, loans given and other financial assets.

The Company considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis through each reporting period. To assess whether there is a significant increase in credit risk, the Company compares the risk of default occurring on assets as at the reporting date with the risk of default as at the date of initial recognition.

Trade receivables are typically unsecured and derived from revenue earned from customers. Credit risk is managed by the Company through customer assessment, credit approvals, establishing credit limits and continuously monitoring the credit worthiness of customers to which the Company grants credit terms in the normal course of business. The Company measures the expected credit loss of trade receivables based on historical trend, industry practice and the business environment in which the entity operates. The maximum exposure to credit risk at the reporting date is the carrying value of trade receivables, loans given and other financial assets.

Trade receivables, loans given and other financial assets are considered to be of good quality and there is no significant credit risk.

B. Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

Financing arrangements

The Company believes that it has sufficient working capital to meet its current requirements. Accordingly, no liquidity risk is perceived.

Contractual maturities of financial liabilities

As at March 31, 2026	**0-1 years**	**1-2 years**	**2-5 years**	**More than 5 years**	**Total**
Borrowings	3,450.15	-	1,248.81	-	4,698.96
Trade payables	290.15	-	-	-	290.15
Other financial liabilities	99.43	-	-	-	99.43
Total	**3,839.73**	**-**	**1,248.81**	**-**	**5,088.53**

As at March 31, 2025	**0-1 years**	**1-2 years**	**2-5 years**	**More than 5 years**	**Total**
Borrowings	50.00	-	597.20	-	647.20
Trade payables	217.80	-	-	-	217.80
Other financial liabilities	-	-	-	-	-
Total	**267.80**	**-**	**597.20**	**-**	**865.00**

C. Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of fluctuation in market prices. These comprise three types of risk i.e., currency rate, interest rate and other price related risks. Financial instruments affected by market risk include borrowings, loans given, deposits, foreign currency receivables and payables and derivative financial instruments such as forward contracts. Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Regular interaction with bankers, intermediaries and the market participants help us to mitigate such risk.

i) **Foreign currency risk**

The Company has no exposure to foreign currency risk as at March 31, 2026 and March 31, 2025.

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(All amounts are in rupees Thousand unless otherwise stated)

27 Ratios

	Particulars	Numerator/Denominator	Current year		Previous year		% Change	Reason of Deviation
i)	Current ratio	Current assets	719.89	0.18	107.50	0.37	-50.63%	Decreased mainly due to increase in current liabilities due to availing of loans/borrowings during the year.
		Current liabilities	3,960.65		292.00			
ii)	Debt-equity ratio	Total debt	4,698.96	(1.05)	647.20	(0.85)	23.39%	Increased mainly due to increase in borrowings during the year and reduction in shareholders' equity pursuant to reduction of share capital.
		Shareholder's equity	(4,483.75)		(762.01)			
iii)	Debt Service Coverage Ratio	Earning available for debt service	(200.02)	(1.93)	(1,27,538.30)	NA	NA	Improved mainly due to better operational performance during the current year as compared to the previous year, which was significantly impacted by substantial write-offs and absence of sales and finance costs.
		Debt service	103.75		-			
	*Earning available for debt serivce	PBT+Interest + Non cash expense (depreciation)						
	*Debt service	Interest and lease payement+Principal repayments						
iv)	Return on equity	Net profit after tax- preference dividend	(271.59)	0.10	(1,27,540.66)	(2.03)	-105.11%	Improved mainly due to lower losses during the current year as compared to the previous year, which was significantly impacted by substantial write-offs. Further, the average shareholders' equity for the previous year remained positive on account of positive other equity in FY 2023-24.
		Average shareholder's equity	(2,622.88)		62,958.33			
vi)	Trade receivable turnover ratio	Net credit sales	-	-	-	-	-	NA
		Average account receivable	-		-			
vii)	Trade payable turnover ratio	Net credit purchase	2,001.70	9.43	3,777.64	34.69	-72.81%	Decreased mainly due to lower net credit purchases during the current year and change in average trade payables, as there were no outstanding trade payables in FY 2023-24.
		Average trade payables	212.26		108.90			

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(All amounts are in rupees Thousand unless otherwise stated)

28 Related party transaction

a) Names of related parties and related party relationship

(ii) Key management personnel ('KMP')	Designation
Newage Intermediaries LLP	Shareholder
Hitesh Sharma	Nominee Director
Suryakant Gupta	Independent Director
Ekta Sharma	Independent Director
Parmod Chand Joshi	Additional Director
Shubham Agarwal	Managing Director
Shivshankar Gadekar	CFO
Krishnveer Chaudhary	Additional Director
Garvita gaba	Company Secretary
Gurjeet Kaur	Company Secretary

b) Summary of transactions during the year:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Loan Repaid During the year		
-Shubham Agarwal	50.00	-
Loan Taken During the year		
-Shubham Agarwal	-	50.00
Salary during the year		
-Garvita gaba	133.33	-
Reimbursement of expenses		
-Shubham Agarwal	56.64	-
Remuneration Paid		
-Shubham Agarwal	93.36	-
Sitting fees		
-Hitesh Sharma	27.00	-
-Suryakant Gupta	60.00	-
-Ekta Sharma	60.00	49.90

Balances outstanding as at year ended 31st March, 2026:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Unsecured Loans		
-Shubham Agarwal	-	50.00
Salary payable		
-Garvita gaba	15.43	-
Sitting fees payable		
-Hitesh Sharma	6.00	-
-Suryakant Gupta	24.00	-
-Ekta Sharma	54.00	-

Note:

1 The Company has not extended any guarantees, security, or collateral on behalf of related parties as defined under Ind AS 24 during the financial year.

2 There have been no write-offs or write-backs of amounts relating to transactions with related parties during the reporting period.

(All amounts are in rupees Thousand unless otherwise stated)

29 Capital management

For the purpose of the Company's capital management, capital includes issued equity share capital and all other equity reserves attributable to equity shareholders of the Company.
The primary objective of capital management is to safeguard the Company's ability to continue as a going concern and to maximise shareholder value.

The Company manages its capital structure and makes adjustments in response to changes in economic conditions and business requirements. To maintain or adjust the capital structure, the Company may consider dividend distributions, return of capital to shareholders, or issue of new shares.

The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. Net debt includes borrowings less cash and cash equivalents.

	As at 31st March,2026	As on 31st March,2025
Borrowings other than convertible preference shares	4,698.96	647.20
Less: cash and cash equivalents	(305.49)	(57.44)
Net debt	**4,393.47**	**589.76**
Total Equity	**(4,483.75)**	**(762.01)**
Equity and net debt	**(90.28)**	**(172.25)**
Gearing ratio	NA	NA

The Company is not subject to any externally imposed capital requirements.
There have been no changes in the objectives, policies or processes for managing capital during the years ended March 31, 2026 and March 31, 2025.

30 Information as per Section 22 of the Micro, Small and Medium Enterprises Development Act 2006

In terms of the requirements of the Micro, Small and Medium Enterprises Development Act, 2006, the Company has continuously sought confirmations. Based on the information available with the Company, there are principal/ interest amounts due to micro and small enterprises.

Particulars	**As at 31st March,2026**	**As on 31st March,2025**
The principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier as at the end of each accounting period		
- Principal amount due to micro and small enterprises	-	-
- Interest due on above	-	-
The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting period	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding the interest specified under the MSMED Act 2006.	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting period	-	-
The amount of further interest remaining due and payable even in the succeeding periods, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006	-	-

31 The Company has no capital commitments as at March 31, 2026 (March 31, 2025 : Nil). However, the Company has an estimated contingent liability to the extent of ₹2,00,000 (Rs Two Lakhs Only) towards possible penalty for non-filing of Form DPT-3 under the Companies Act, 2013 (March 31, 2025: Nil).

32 Corporate Social Responsibility

The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the Company for the current period.

33 Segment Reporting

The Company operates in a single reportable segment in accordance with Ind AS 108 – Operating Segments. Accordingly, no separate segment disclosure is required.

The Company operates in India only and there are no separate geographical segments.

34 Events Occurring After the Reporting Period

No material adjusting or non-adjusting events have occurred subsequent to the reporting date and up to the date of approval of financial statement, which would require any adjustment to or disclosure in the financial statement in accordance with Ind AS 10.

35 Other Statutory Information

i)The Company does not have any Benami property and no proceeding has been initiated or is pending against the Company in this regard.

ii) The Company does not have any transactions with companies struck off under the Companies Act, 2013.

iii) There are no charges or satisfactions which are yet to be registered with the Registrar of Companies beyond the statutory period.

iv) The Company has not traded or invested in cryptocurrency or virtual currency during the financial year.

v) The Company has not advanced or loaned or invested funds to any other person or entity, including foreign entities, with the understanding that:

a) the intermediary shall directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company; or

b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

vi) The Company has not received any funds from any person or entity, including foreign entities, with the understanding that the Company shall:

a) directly or indirectly lend or invest in other persons or entities identified by or on behalf of the funding party; or

b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

vii) The Company does not have any transaction which is not recorded in the books of account that has been surrendered or disclosed as income during the year in tax assessments under the Income Tax Act, 1961.

36 Certain amounts (currency value or percentages) shown in the various tables and paragraphs included in these financial statements have been rounded off or truncated as deemed appropriate by the management of the Company.

37 Previous year figures have been regrouped / reclassified wherever considered necessary to make it comparable with current year classification.

For Barwal & Associates
Chartered Accountants
(Registration No. 022378N)

Sd/-

(CA. Sonia Barwal)
F.C.A.
Partner
M. No. 504332

UDI 26504332OIZVLM9024
Place : New Delhi
Date 30.05.2026

For & On behalf of the Board of Directors of
Shri Krishna Prasadam Limited

Sd/-

(Parmod Chand Joshi)

Director
DIN: 08921222
Place : New Delhi
Date : 30.05.2026

Sd/-

(Suryakant Gupta)

Director
DIN: 06606258
Place : New Delhi
Date : 30.05.2026

Sd/-

(Shivshankar Gadekar)

CFO
PAN No: ATDPG7001M
Place : New Delhi
Date : 30.05.2026

Sd/-

(Gurjeet Kaur)

Company Secretary
M. No: A65759
Place : New Delhi
Date : 30.05.2026