Date: 02nd September, 2026

To,
The Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001

Scrip Code: 542146
Scrip Id: SKIFL

Sub.: **Submission of Notice calling 36th Annual General Meeting (AGM) and Annual Report for the Financial Year 2025-26**

Pursuant to Regulation 30 and 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 please find enclosed the electronics copy of the Notice of the 36th Annual General Meeting (AGM) and the Annual Report of the Company for the Financial Year ended 31st March, 2026. The 36th Annual General Meeting of the Company will be held on Friday, 25th, September, 2026 through Video Conference or other audio visual means (OAVM).

Kindly take the above on record and acknowledge the receipt of the same.

Thanking You

Yours Faithfully

For SHREE KRISHNA INFRASTRUCTURE LIMITED

Anil Shiv Charan Singh
Digitally signed by Anil Shiv Charan Singh
Date: 2026.09.02 19:32:18 +05'30'

Anil Shiv Charan Singh
Director
DIN: 09338444

Encl: As Above

Registered office: Office No. 37, Cabin 01, 4th Floor, Shri Krishna Centre, Near Passport Office, Mithakhali, Navrangpura, Ahmedabad - 380009, Gujarat, India
CIN: L45201GJ1990PLC013979
Email Id: shreekrishnainfrastureltd@gmail.com, Contact No. 7020558310

36th

Annual General Meeting

SHREE KRISHNA INFRASTRUCTURE LIMITED

ANNUAL REPORT 2025-26

COMPANY INFORMATION

Board of Directors:	
Mr. Ravi Kotia	Chairman & Managing Director (Upto 23.07.2025)
Mr. Prashant Natwarlal Lakhani	Executive Director (w.e.f 23.07.2025 till 14.01.2026)
Mr. Keyur Sharadchandra Gandhi	Non-Executive Non-Independent Director (Upto 07.08.2025)
Ms. Arshita Devpura	Non-Executive Independent Director (Upto 07.08.2025)
Ms. Shiwangi Kumari	Non-Executive Independent Director (Upto 07.08.2025)
Mr. Sumitkumar Jayantibhai Patel	Non-Executive Independent Director (w.e.f. 07.08.2025 till 01.12.2025)
Ms. Nisha Panchal	Non-Executive Non- Independent Director (w.e.f. 07.08.2025)
Mr. Anil Shiv Charan Singh	Executive Director (w.e.f. 06.11.2025)
Chief Financial Officer (CFO):	Mr. Amit Rameshbhai Kotia (Upto 24.07.2025) Mr. Vishal Gupta (w.e.f. 06.11.2025)
Company secretary & Compliance officer:	Ms. Priyal Dangi (w.e.f. 29.04.2025 Upto 11.06.2025) Ms Aaradhana Fulwani (w.e.f.23.01.2026)
Statutory Auditor:	M/s. Bharat Gupta & Company, Chartered Accountants (Firm Registration No 131010W) (Upto 21.08.2025) M/s. NKSC & Co, Chartered Accountants (Firm Registration No. 020076N) (w.e.f 29.11.2025)
Internal Auditor:	M/s. Ravjani Jemani & Company. Chartered Accountants, Ahmedabad (w.e.f. 20.05.2025)
Secretarial Auditor:	M/s. Ramesh Chandra Bagdi & Associates Practicing Company Secretaries (w.e.f 29.11.2025)
Registrar and Share Transfer Agent:	M/s. Satellite Corporate Services Pvt. Ltd.
Registered Office Address:	Office No. 37, Cabin 01, 4th Floor, Shri Krishna Centre, Near Passport Office, Mithakhali, Navrangpura, Ahmedabad - 380009, Gujarat, India
Bankers:	HDFC Bank Limited Bandhan Bank Limited
Listing	BSE LIMITED- SME PLATFORM PJ Towers, Dalal Streeet, Mumbai-400001

CONTENTS

INFORMATION FOR SHAREHOLDER:

AGM WILL CONDUCT THROUGH VIDEO CONFERENCING ("VC") / OTHER AUDIO-VISUAL MEANS ("OAVM")

Date: Friday 25th September 2026

Time: 03:00 P.M.

Registered Office: Office No. 37, Cabin 01, 4th Floor, Shri Krishna Centre, Near Passport Office, Mithakhali, Navrangpura, Ahmedabad, Navrangpura, Ahmedabad, Ahmadabad City,Gujarat, India, 380009

Email: shreekrishnainfrastructureltd@gmail.com
CIN: L45201GJ1990PLC013979
Website: www.skifl.com

NOTICE

NOTICE IS HEREBY GIVEN THAT THE THIRTY-SIXTH ANNUAL GENERAL MEETING OF THE MEMBERS OF SHREE KRISHNA INFRASTRUCTURE LIMITED WILL BE HELD THROUGH VIDEO CONFERENCING ("VC") / OTHER AUDIO-VISUAL MEANS ("OAVM") TO TRANSACT 25th SEPTEMBER, 2026 AT 03:00 P.M. TO TRANSACT, WITH OR WITHOUT MODIFICATION(S) THE FOLLOWING BUSINESS, THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:

1. ADOPTION OF ACCOUNTS

To receive, consider and adopt the Audited Financial Statements of the Company along with the Board and Auditor's Report thereon, for the financial year ended March 31, 2026 and, in this regard, to 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 ending on 31st March, 2026 and the reports of Board of Directors and Auditors, thereon as circulated to the Members, be and are hereby considered and adopted."

2. RE-APPOINTMENT OF MR. ANIL SHIV CHARAN SINGH (DIN: 09338444)

To appoint Mr. Anil Shiv Charan Singh, who retires by rotation as a Director and, in this regard, to consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Anil Shiv Charan Singh (DIN: 09338444), who retires by rotation at this meeting, be and is hereby re-appointed as a Director of the Company."

3. APPOINTMENT OF M/S. NKSC & CO., CHARTERED ACCOUNTANTS AS THE STATUTORY AUDITORS OF THE COMPANY FOR A TERM OF FIVE YEARS FROM THE CONCLUSION OF THE 2026-27 ANNUAL GENERAL MEETING UNTIL THE CONCLUSION OF THE 2030-31 ANNUAL GENERAL MEETING:.

To consider and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Sections 139, 141 and 142 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), read with the Companies (Audit and Auditors) Rules, 2014, including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and pursuant to the recommendation of the Audit Committee and the Board of Directors of the Company, M/s. NKSC & Co., Chartered Accountants (Firm Registration No. 020076N), who have given their consent to act as Statutory Auditors of the Company and have confirmed that their appointment, if made, shall be in accordance with the provisions of Sections 139 and 141 of the Act and the rules made thereunder, and that they satisfy the eligibility criteria and are not disqualified from being appointed as Statutory Auditors of the Company, be and are hereby appointed as the Statutory Auditors of the Company, to hold office for a term of five consecutive years from the conclusion of this Annual General Meeting to be held in the year 2026-27 until the conclusion of the Annual General Meeting to be held in the year 2030-31, at such remuneration as may be determined by the Board of Directors of the Company in consultation with the Statutory Auditors.

RESOLVED FURTHER THAT the Board of Directors of the Company (including its Committee thereof) be and are hereby authorized to do all such acts, deeds, matters and things and to take all such steps as may be required in this connection, including fixing and revising the remuneration and reimbursement of expenses of the Statutory Auditors, seeking all necessary approvals, making necessary filings and settling any questions, difficulties or doubts that may arise in this regard, and to do all such acts, deeds and things as may be necessary, proper, expedient or incidental for giving effect to this resolution.."

4. INCREASE IN AUTHORISED SHARE CAPITAL OF THE COMPANY AND ALTERATION OF THE CAPITAL CLAUSE OF THE MEMORANDUM OF ASSOCIATION:

To consider and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 13, 61 and 64 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), read with the Companies (Share Capital and Debentures) Rules, 2014, including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, the existing Authorised Share Capital of the Company of **₹12,50,00,000/- (Rupees Twelve Crore Fifty Lakh only)** divided into **1,25,00,000 (One Crore Twenty-Five Lakh) Equity Shares of ₹10/- (Rupees Ten) each** be and is hereby increased to **₹40,00,00,000/- (Rupees Forty Crore only)** divided into **4,00,00,000 (Four Crore) Equity Shares of ₹10/- (Rupees Ten) each**, by creation of additional **2,75,00,000 (Two Crore Seventy-Five Lakh) Equity Shares of ₹10/- (Rupees Ten) each**, ranking pari passu in all respects with the existing Equity Shares of the Company.

RESOLVED FURTHER THAT pursuant to Section 13 and other applicable provisions of the Act, the existing Clause V of the Memorandum of Association of the Company relating to Authorised Share Capital be and is hereby substituted with the following clause:

"V. The Authorised Share Capital of the Company is ₹40,00,00,000/- (Rupees Forty Crore only) divided into 4,00,00,000 (Four Crore) Equity Shares of ₹10/- (Rupees Ten) each."

RESOLVED FURTHER THAT the Board of Directors of the Company (including its Committee thereof) be and are hereby authorized to do all such acts, deeds, matters and things and to take all such steps as may be necessary, proper, expedient or incidental for giving effect to this resolution, including filing of necessary forms and documents with the Registrar of Companies and other statutory authorities, making necessary alterations to the Memorandum of Association of the Company and settling any questions, difficulties or doubts that may arise in this regard."

5. Re-appointment of Mr. Mahesh Singh (DIN: 11814569) as Non - Executive Independent Director of the Company.

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

"RESOLVED THAT pursuant to Section 152, 161 and other applicable provisions (including any modification or re-enactment thereof for the time being in force), Rules made there under and Article of Association of the Company, Mr. Mahesh Singh (DIN: 11814569), who was appointed as an Additional Director (Professional Non-Executive Independent Director) by the Board of Directors with effect from 08th July 2026 and who holds office upto the date of this Annual General Meeting, be and is hereby appointed as a Director of the Company.

RESOLVED FURTHER THAT any Director or Company Secretary of the Company be and is hereby authorized to do sign digitally or otherwise all such necessary e-forms, returns, deeds, documents and writings and to do all such acts, deeds and things as may be considered necessary to give effect to the above said resolution."

6. Re-appointment of Hiren Kishor Patel (DIN: 10753864) as Non - Executive Independent Director of the Company.

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

"RESOLVED THAT pursuant to Section 152, 161 and other applicable provisions (including any modification or re-enactment thereof for the time being in force), Rules made there under and Article of Association of the Company, Hiren Kishor Patel (DIN: 10753864, who was appointed as an Additional Director (Professional Non-Executive Independent Director) by the Board of Directors with effect from 08th July, 2026 and who holds office upto the date of this Annual General Meeting, be and is hereby appointed as a Director of the Company.

RESOLVED FURTHER THAT any Director or Company Secretary of the Company be and is hereby authorized to do sign digitally or otherwise all such necessary e-forms, returns, deeds, documents and writings and to do all such acts, deeds and things as may be considered necessary to give effect to the above said resolution."

7. Reclassification of Promoters and Promoter Group into Public Category of Shareholders:

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

"RESOLVED THAT pursuant to Regulation 31A and other relevant provisions of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("SEBI LODR Regulations") and applicable provisions, if any of the Companies Act, 2013 and in accordance with applicable rules, regulations or laws and/or any approval, consent, permission of Securities and Exchange Board of India, stock exchange or any other appropriate authorities under any other applicable laws, rules and regulations in force for the time being and from time to time ("Concerned Authorities") in this regard and further subject to such terms, conditions, stipulations and modifications as may be prescribed, imposed or suggested by any of the Concerned Authorities while granting such approvals, permissions or consent as may be necessary or which may be agreed to, by the Board of Directors of the Company (hereinafter referred to as "the Board" which expression shall include any committee constituted by the Board to exercise the powers conferred on the Board by this

Resolution) and subject to such terms, conditions and modifications as the Board may in its discretion impose or agree to, approval of the Members of Company be and is hereby accorded to the Board to re-classify the following persons (hereinafter referred to as "Outgoing Promoter and Promoter Group") from promoter and promoter group category in terms of regulation 31A of SEBI LODR Regulations.

Name of the Person /Entities	Category (Pre Classification)	Number of shares held	% of shareholding	Category (Post Classification)
Prashant Natwarlal Lakhani	**Promoter**	**0**	**0.00**	**Public**

RESOLVED FURTHER THAT the Outgoing Promoter and Promoter Group undertake and confirm that they are in compliance with Regulation 31A of the SEBI LODR Regulations, and also confirm that, they:

- do not hold more than 10% of the fully paid-up equity share capital and voting capital/rights of the Company;
- do not have any special rights through formal or informal agreements and shareholding agreements, if any, granting special rights to them shall be terminated;
- are not acting as key managerial persons or are represented on the Board of the Company;
- do not directly or indirectly exercise control over the affairs of the Company;
- are not a 'wilful defaulter' as per the Reserve Bank of India Guidelines; and
- are not a fugitive economic offender.
- No regulatory action is pending against the Outgoing Promoter and Promoter Group.

RESOLVED FURTHER THAT post re-classification, the Company shall be compliant with the requirement for minimum public shareholding as required under Regulation 38 of SEBI LODR Regulations.

RESOLVED FURTHER THAT pursuant to the fulfilment of the above conditions as per Regulations 31A of the SEBI LODR Regulations, the Outgoing Promoter and Promoter Group shall cease to be the promoter and promoter group of the Company.

RESOLVED FURTHER THAT on approval of the Stock Exchange(s) upon application for reclassification of the aforementioned applicant, the Company shall effect such reclassification in the Statement of Shareholding pattern from immediate succeeding quarter under Regulation 31 of SEBI LODR, 2015 and in compliance to Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and other applicable provisions.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board be and is hereby authorised to submit the applications to the Stock Exchanges where the securities of the Company are listed and any other Concerned Authorities in this regard and do all such acts, deeds, matters and things as it may in its absolute discretion deem necessary, desirable and expedient for such purpose, including without limitations effecting any modifications or changes to the foregoing, entering into contract, arrangements, agreements, documents (including for appointment of agencies, intermediaries and advisors for the resolution), in connection therewith and incidental thereto as the Board may in its absolute discretion deem fit without being required to seek any fresh approval of the shareholders of the Company and to settle all questions, difficulties or doubt that may arise in this regard, take all other steps which may be incidental, consequential, relevant or ancillary in this connection and that the decision of the Board shall be final, binding and conclusive in all respects.

RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of the powers herein conferred by above resolutions to any Director(s) or to any committee of Directors or any other officer(s) of the Company or any other person as the Board may at its absolute discretion deem appropriate, to do all such acts, deeds, matters and things as also to execute such documents, writings etc as may be necessary to give effects to the aforesaid resolution."

RESOLVED FURTHER THAT any one of the Directors of the Company be and are hereby authorised to sign and execute documents, forms, papers etc. as may be required and carry out the procedure as mentioned under the Companies Act, 2013 and complete the matter at the earliest."

Date: 02/09/2026
Place: Gujarat

For & on behalf of the Board of Directors
SHREE KRISHNA INFRASTRUCTURE LIMITED

Sd/-

ANIL SHIV CHARAN SINGH
Director
DIN: 09338444

REGISTERED OFFICE
Office No. 37, Cabin 01, 4th Floor, Shri Krishna Centre,
Near Passport Office,Mithakhali, Navrangpura,
Ahmedabad, Navrangpura, Ahmedabad, Ahmadabad
City,Gujarat, India, 380009

NOTES:

1. The Explanatory Statement pursuant to Section 102 (1) of the Companies Act, 2013 ("the Act") with respect to the special business set out in the Notice is annexed hereto. Additional information pursuant to Regulation 36(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI LODR] in respect of Director seeking re-appointment at the Annual General Meeting (AGM) is annexed as Annexure to this Notice.

2. In accordance with the provisions of the Act, read with the Rules made thereunder and in accordance with the General Circular No.09/2024 dated September 19, 2024/14/2020 dated April 08, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 05, 2020, 10/2022 dated December 28, 2022 (''MCA Circulars'') and Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 3, 2024 SEBI/HO/CFD/CMD1/ CIR/P/2020/79 dated May 12, 2020, SEBI/HO/CFD/CMD2/ CIR/P/2021/11 dated January 15, 2021, SEBI/HO/CFD/CMD2/ CIR/P/2022/62 dated May 13, 2022 and Circular No. SEBI/ HO/ CFD/PoD-2/P/CIR/2023/4 dated January 5, 2023 ("SEBI Circulars") companies are allowed to hold AGM through video conference/other audio visual means ("VC/OAVM") upto September 25, 2026 without the physical presence of members. In compliance with the applicable provisions of the Act, MCA & SEBI circulars, the 35th AGM of the Company is held through VC/OAVM on Friday, September 25, 2026 at 3.00 p.m. (IST). The proceedings of the AGM will be deemed to be conducted at the Registered Office of the Company at Office No. 37, Cabin 01, 4th Floor, Shri Krishna Centre, Near Passport Office, Mithakhali, Navrangpura, Ahmedabad, Navrangpura, Ahmedabad, Ahmadabad City,Gujarat, India, 380009., which shall be the deemed venue for the AGM

In compliance with the aforesaid circulars, Notice of the AGM along with the Annual Report for the Financial Year ended March 31, 2026 is being sent only in electronic mode to those Members whose e-mail addresses are registered with the Company / Satellite Corporate Services Private Limited or the Depository Participant(s). The physical copies of Annual Report will be sent only to those shareholders who request for the same. Notice and Annual Report for the Financial Year 2025-26 are also available on the website of the Company **www.skifl.com.**

3. Members who are desirous to have a physical copy of the Annual Report should send a request to the Company's e-mail id viz., shreekrishnainfrastructureltd@gmail.com clearly mentioning their Folio number / DP and Client ID.

4. Since the AGM is being held pursuant to the Circulars issued by the Ministry of Corporate Affairs through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly the facility to appoint a proxy by a Member will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice. Members attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under section 103 of the Act. However, the Body Corporates are entitled to appoint authorized representatives to attend the AGM through VC/OAVM and participate there at and cast their vote through remote e-voting.

5. Institutional / Corporate Members are requested to send to the Company a scanned copy (pdf/jpg format) of certified Authorisation / Board Resolution with attested specimen signature of the duly authorized signatory(ies) who are authorised to participate in the AGM through VC/OAVM on their behalf and to vote through remote e-voting to the Scrutinizer by email to rcbagdipcs@yahoo.in with a copy marked to evoting@nsdl.co.in/

6. The Register of Members and the Share Transfer Books of the Company will remain closed from Saturday, September 19, 2026 to Friday, September 25, 2026 (both days inclusive).

7. The AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA General Circular No.09/2024 dated September 19, 2024/ 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. Members are requested to immediately notify the REGISTRARS AND SHARE TRANSFER AGENTS or the DEPOSITORY PARTICIPANTS (in case of shares which have been dematerialized) of any change in their address.

9. Members are requested to update their email address with Depository Participant/Company to enable us to send Annual Report and other communications electronically.

10. Members who wish to claim dividend of earlier years, which remain unclaimed, are requested to either correspond with the Company or the Registrar and Share Transfer Agents, **Satellite Corporate Services Private Limited, Unit: 106 & 107 Dattani Plaza, Kurla Andheri Road, Kurla (w), Nr. Safed Poll East West Ind Estate, Mumbai City - 400072, Maharashtra.**

Pursuant to SEBI Circular No. SEBI/HO/MIRSD/MIRSDPoD1/P/CIR/2023/37 dated March 16, 2023 issued in supersession of earlier circulars nos. SEBI/HO/MIRSD/MIRSD_RTAMB/P/ CIR/2021/655 and SEBI/HO/MIRSD/MIRSD RTAMB/P/ CIR/2021/687 dated

November 3, 2021 and December 14, 2021 has mandated all the listed companies to record the PAN, Address with PIN code, Email address, Mobile Number, Bank Account details, Specimen Signature and Nomination by holders of physical shares/securities.

10. Members desiring any additional information/clarification on the Financial Statements are requested to send such requests at the earliest through email on shreekrishnainfrastructureltd@gmail.com on or before September 18, 2026. The same will be replied by the Company suitably at the AGM.

11. Members desiring inspection of Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act during the AGM may send their request in writing to the Company to shreekrishnainfrastructureltd@gmail.com by September 18, 2026.

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

13. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.

14. National Securities Depositories Limited ("NSDL") will be providing facility for voting through remote e-Voting, for participation in the 35th AGM through VC/OAVM Facility and e-Voting during the 35th AGM.

15. Members may join the 35th AGM through VC/OAVM Facility by following the procedure as mentioned below which shall be kept open for the Members 30 minutes before the time scheduled to start the 35th AGM and 15 minutes after the scheduled time to start the 35th AGM.

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

17. **E-Voting**

I. In compliance with provisions of Section 108 of the Act, Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended and Regulation 44 of SEBI LODR, the Company is pleased to provide Members facility to exercise their right to vote on resolutions proposed to be considered at the AGM by electronic means, through e-Voting Services provided by National Securities Depository Limited (NSDL). Those Members participating in the AGM through VC/OAVM Facility and who have not cast their vote by remote e-voting shall be able to exercise their right to vote through e-voting system during the AGM.

II. The Members who have cast their vote by remote e-voting prior to the AGM may also participate in the AGM through VC/ OAVM facility but shall not be entitled to cast their vote again.

III. The remote e-voting period commences on **Tuesday, September 22, 2026 (9:00 am) (IST) and ends on Thursday, September 24, 2026 (5:00 pm)** (IST). During this period Members' of the Company, holding shares either in physical form or in dematerialized form, as on the **cut-off date of Saturday, September 18, 2026** may cast their vote by remote e-voting. The remote e-voting module shall be disabled by NSDL for voting thereafter. Once the vote on a resolution is cast by the member, the member shall not be allowed to change it subsequently.

IV. The process and manner for remote e-voting are as under:

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

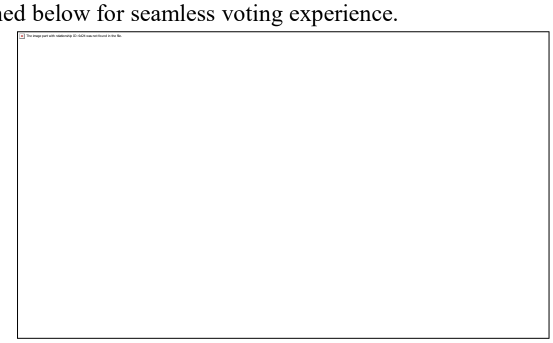
The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

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

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

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

Type of shareholders	**Login Method**
Individual Shareholders holding securities in demat mode with NSDL.	1. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 2. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 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 i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 4. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. 
Individual Shareholders holding securities in demat mode with CDSL	1) Existing users who have opted for Easi / Easiest, they can login through their user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or www.cdslindia.com and click on New System Myeasi. 2) After successful login of Easi/Easiest the user will be also able to see the E Voting Menu. The Menu will have links of **e-Voting service provider i.e. NSDL.** Click on **NSDL** to cast your vote. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing demat Account Number and PAN No. from a link in 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 provided links for the respective ESP i.e. **NSDL** where the e-Voting is in progress.

Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30
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 022- 23058738 or 022-23058542-43

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

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

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

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

5. Password details for shareholders other than Individual shareholders are given below:

a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

(i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

(ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

a) Click on "Forgot User Details/Password?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSD

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period Now you are ready for e-Voting as the Voting page opens.

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

4. Upon confirmation, the message "Vote cast successfully" will be displayed.

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

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

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to rcbagdipcs@yahoo.in with a copy marked to evoting@nsdl.co.in.

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

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on toll free no.: 1800 1020 990 and 1800 22 44 30 or send a request at evoting@nsdl.co.in

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

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to shreekrishnainfrastructureltd@gmail.com .

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to shreekrishnainfrastructureltd@gmail.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. Login method for e-Voting for Individual shareholders holding securities in demat mode.

3. Alternatively shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

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

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-Voting.

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

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

4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for remote e-Voting.

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

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

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

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

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

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

6. Members who would like to express their views during the AGM may per-register themselves as a speaker by sending their request from their registered e-mail address mentioning their name, demat account number/folio number, PAN, mobile number at shreekrishnainfrastructureltd@gmail.com upto September 25, 2026. Members who have registered as speakers will only be allowed to

express their views during the AGM. The Company reserves the right to restrict the number of speakers depending on the available of time for the AGM.

A. Other Instructions:

I. The voting rights of Members shall be in proportion to their shares of the paid up equity share capital of the Company as on the **cut-off date of September 18, 2026** as per the Register of Members/Statements of beneficial ownership maintained by the Depositories, i.e., NSDL and CDSL. Any person, who acquires shares of the Company and becomes a member of the Company after dispatch of the Notice and holds shares as of the **cut-off date i.e. September 18, 2026**, may obtain the login ID and password by sending a request at evoting@nsdl.co.in or shreekrishnainfrastructureltd@gmail.com .
However, if you are already registered with NSDL for remote e-Voting then you can use your existing user ID and password for casting your vote. If you forgot your password, you can reset your password by using "Forgot User Details/Password" option available on www.evoting.nsdl.com or contact NSDL at the following no.: 022-48867000 and 022-24997000.

II. You can also update your mobile number and e-mail id in the user profile details of the folio which may be used for sending future communication(s).

III. A person, whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the cut-off date only shall be entitled to avail the facility of remote e-voting or casting vote through e-voting system during the meeting.

IV. Ramesh Chandra Bagdi, Practicing Company Secretaries has been appointed as the Scrutinizer for providing facility to the Members of the Company to scrutinize the remote e-voting process and casting vote through the e-voting system during the meeting in a fair and transparent manner.

V. During the AGM, the Chairman shall, after response to the questions raised by the Members in advance or as a speaker at the AGM, formally propose to the Members participating through VC/OAVM Facility to vote on the resolutions as set out in the Notice of the 44th AGM and announce the start of the casting of vote through the e-Voting system. After the Members participating through VC/OAVM Facility, eligible and interested to cast votes, have cast the votes, the e-Voting will be disabled by NSDL for voting 15 minutes after conclusion of meeting.

VI. The Scrutinizer shall after the conclusion of voting at the AGM, will first download the votes cast at the meeting and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and shall make, not later than three days of the conclusion of the AGM, a consolidated scrutinizer's report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.

VII. The Results declared along with the report of the Scrutinizer shall be placed on the website of the Company and on the website of NSDL immediately after the declaration of result by the Chairman or a person authorized by him in writing. The results shall also be immediately forwarded to the BSE Limited, Mumbai. Subject to receipt of requisite number of votes, the resolutions shall be deemed to be passed at the date of AGM.

None of the Directors, Key Managerial Persons or their relatives, except the director whose loan is converted into the Equity Shares and his relatives, in any way, concerned or interested in the said resolution, except to their respective Shareholding of the company, if any.

Date: 02/09/2026
Place: Gujarat

For & on behalf of the Board of Directors
SHREE KRISHNA INFRASTRUCTURE LIMITED

Sd/-

REGISTERED OFFICE
Office No. 37, Cabin 01, 4th Floor, Shri Krishna Centre,
Near Passport Office,Mithakhali, Navrangpura,
Ahmedabad, Navrangpura, Ahmedabad, Ahmadabad
City,Gujarat, India, 380009

ANIL SHIV CHARAN SINGH
Director
DIN: 09338444

Explanatory Statement [Pursuant to Section 102(1) Of the Companies Act, 2013]

Item No. 03 Appointment of M/S. NKSC & Co., Chartered Accountants as the Statutory Auditors of the Company for a Term of Five Years from the Conclusion of the 2026-27 Annual General Meeting Until the Conclusion of the 2030-31 Annual General Meeting:.

To consider and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 139, 141 and 142 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), read with the Companies (Audit and Auditors) Rules, 2014, including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and pursuant to the recommendation of the Audit Committee and the Board of Directors of the Company, M/s. NKSC & Co., Chartered Accountants (Firm Registration No. 020076N), who have given their consent to act as Statutory Auditors of the Company and have confirmed that their appointment, if made, shall be in accordance with the provisions of Sections 139 and 141 of the Act and the rules made thereunder, and that they satisfy the eligibility criteria and are not disqualified from being appointed as Statutory Auditors of the Company, be and are hereby appointed as the Statutory Auditors of the Company, to hold office for a term of five consecutive years from the conclusion of this Annual General Meeting to be held in the year 2026-27 until the conclusion of the Annual General Meeting to be held in the year 2030-31, at such remuneration as may be determined by the Board of Directors of the Company in consultation with the Statutory Auditors.

RESOLVED FURTHER THAT the Board of Directors of the Company (including its Committee thereof) be and are hereby authorized to do all such acts, deeds, matters and things and to take all such steps as may be required in this connection, including fixing and revising the remuneration and reimbursement of expenses of the Statutory Auditors, seeking all necessary approvals, making necessary filings and settling any questions, difficulties or doubts that may arise in this regard, and to do all such acts, deeds and things as may be necessary, proper, expedient or incidental for giving effect to this resolution.."

Item No. 04: Increase in Authorised Share Capital of the Company and Alteration of the Capital Clause of the Memorandum of Association

The present Authorised Share Capital of the Company is ₹12,50,00,000/- (Rupees Twelve Crore Fifty Lakh only)divided into 1,25,00,000 (One Crore Twenty-Five Lakh) Equity Shares of ₹10/- (Rupees Ten) each.

With a view to meet the future capital requirements of the Company and to facilitate raising of additional equity capital, as and when required, it is proposed to increase the Authorised Share Capital of the Company from the existing ₹12,50,00,000/- (Rupees Twelve Crore Fifty Lakh only) to ₹40,00,00,000/- (Rupees Forty Crore only).

The proposed increase in Authorised Share Capital will be effected by creation of an additional 2,75,00,000 (Two Crore Seventy-Five Lakh) Equity Shares of ₹10/- (Rupees Ten) each, ranking pari passu in all respects with the existing Equity Shares of the Company.

Consequent upon the increase in Authorised Share Capital, the Capital Clause V of the Memorandum of Association of the Company is required to be altered accordingly.

The increase in Authorised Share Capital and consequent alteration of Clause V of the Memorandum of Association requires approval of the members of the Company by way of an Ordinary Resolution pursuant to the provisions of Sections 13, 61 and 64 and other applicable provisions of the Companies Act, 2013 and the rules made thereunder.

The Board of Directors, at its meeting held on 8th July,2026, considered and approved the proposal for increase in the Authorised Share Capital of the Company from ₹12,50,00,000/- to ₹40,00,00,000/- and recommended the same for approval of the members.

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

The Board recommends the resolution set out at Item No. 4 of the accompanying Notice for approval of the Members by way of an Ordinary Resolution.

Item No 5. Regularization of Additional Director Mr. Mahesh Singh (DIN: 11814569), as the Director of the Company.

Mr. Mahesh Singh was appointed as an Additional Director of the Company with effect from 08th July, 2026 by the Board of Directors under Section 161 of the Act. In terms of Section 161(1) of the Act, Mr. Mahesh Singh holds office only upto the date of the forthcoming Annual General Meeting but is eligible for appointment as a Director. A notice under Section 160(1) of the Act has been received from a Member signifying her intention to propose Mr. Mahesh Singh appointment as a Director.

Mr. Mahesh Singh is a professional in the trading industry with over seven years of experience in product sales, brand establishment and business development. He possesses expertise in online sales strategies and marketplace expansion and has successfully contributed to business growth across diverse product categories.

Pursuant to the provisions of Section 152 of the Companies Act, 2013 the directors shall be appointed by the members through Special Resolution in the General Meeting of the company. In view of the same, Mr. Mahesh Singh shall be appointed as Director by the members in the ensuing Annual General Meeting of the company.

None of the other Directors or Key Managerial Personnel of the Company, is in any way, concerned or interested, financially or otherwise, in the resolution.

Item No 6. Regularization of Additional Director Mr. Hiren Kishor Patel (DIN: 10753864), as the Director of the Company.

Mr. Hiren Kishor Patel was appointed as an Additional Director of the Company with effect from 08th July, 2026 by the Board of Directors under Section 161 of the Act. In terms of Section 161(1) of the Act, Mr. Hiren Kishor Patel holds office only upto the date of the forthcoming Annual General Meeting but is eligible for appointment as a Director. A notice under Section 160(1) of the Act has been received from a Member signifying her intention to propose Mr. Hiren Kishor Patel appointment as a Director.

Mr. Hiren Kishor Patel has experience in business and commercial activities and possesses knowledge of business operations and management. His experience is expected to contribute to the Company's strategic planning, business development and overall growth.

Pursuant to the provisions of Section 152 of the Companies Act, 2013 the directors shall be appointed by the members through Special Resolution in the General Meeting of the company. In view of the same, Mr. Hiren Kishor Patel shall be appointed as Director by the members in the ensuing Annual General Meeting of the company.

None of the other Directors or Key Managerial Personnel of the Company, is in any way, concerned or interested, financially or otherwise, in the resolution.

Item 7: Reclassification of Promoters and Promoter Group into Public Category of Shareholders:

Members may note that the Company has received the request for re-classification from the abovementioned Outgoing Promoter and Promoter Group details of which are reproduced below in terms of regulation 31A of SEBI LODR Regulations on August 31st, 2026 and intimated the same to BSE Limited on August 31, 2026

Name of the Person /Entities	Category (Pre Classification)	Number of shares held	% of shareholding	Category (Post Classification)
Prashant Natwarlal Lakhani	**Promoter**	**0**	**0.00**	**Public**

The Outgoing Promoter and Promoter Group have requested for reclassification since they are not involved in the management of the Company. Further the Outgoing Promoter and Promoter Group hold less than 10% shareholding in the paid-up capital of the Company. The shareholding of the Outgoing Promoter and Promoter Group is provided as under:

Sr. no	Name of the Person /Entities)	Number of shares held	% of shareholding
1	**Prashant Natwarlal Lakhani**	**0**	**0.00**

Undertaking given by the Outgoing Promoter and Promoter Group: In terms of SEBI LODR Regulations, the Outgoing Promoter and Promoter Group undertake and confirm that they are in compliance with Regulation 31A of the SEBI LODR Regulations, and also confirm that, they:

- do not hold more than 10% of the fully paid-up equity share capital and voting capital/rights of the Company;
- do not have any special rights through formal or informal agreements and shareholding agreements, if any, granting special
- rights to them shall be terminated;
- are not acting as key managerial persons or are represented on the Board of the Company;
- do not directly or indirectly exercise control over the affairs of the Company;
- are not a 'wilful defaulter' as per the Reserve Bank of India Guidelines; an
- are not a fugitive economic offender.

- no regulatory action is pending against the Outgoing Promoter and Promoter Group.

The Outgoing Promoter and Promoter Group also undertake and confirm that they shall neither act as Key Managerial Persons nor will they be represented on the Board of Directors for a period of more than 3 years from the date of reclassification. Post re-classification, the Company shall be compliant with the requirement for minimum public shareholding as required under Regulation 38 of SEBI LODR Regulations. The Company shall disclose the event of re-classification to the stock exchange as a material event in accordance with the provisions of SEBI LODR Regulations. Pursuant to the regulation 31A of SEBI LODR Regulations, the above re-classification requires approval of members.

The Board recommends the said resolution to be passed as an Ordinary Resolution. The Outgoing Promoter and Promoter Group are concerned and interested in the resolution to the extent of their shareholding in the Company, if any.

None of the others Directors, key managerial persons of the Company or any relatives of such directors/promoters or key managerial persons are in any way concerned or interested in the proposed resolution except to the extent of their respective shareholding if any in the Company.

Date: 02/09/2026
Place: Gujarat

For & on behalf of the Board of Directors
SHREE KRISHNA INFRASTRUCTURE LIMITED

Sd/-

ANIL SHIV CHARAN SINGH
Director
DIN: 09338444

REGISTERED OFFICE
Office No. 37, Cabin 01, 4th Floor, Shri Krishna Centre, Near Passport Office,Mithakhali, Navrangpura, Ahmedabad, Navrangpura, Ahmedabad, Ahmadabad City,Gujarat, India, 380009

Pursuant to Regulations 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 on General Meetings details of the Directors seeking appointment/re-appointment are given below:

Names of the Director appointed	**Anil Shiv Charan Singh**	**Mahesh Singh**	**Hiren Kishor Patel**
DIN	09338444	11814569	10753864
Date of Birth			
Original/First Date of Appointment	06/11/2025	08/07/2026	08/07/2026
Nationality	Indian	Indian	Indian
Designation/ category of Director	Executive Director	Non-Executive Independent Director	Non-Executive Independent Director
Qualification	Graduation	Graduation	Graduation
Expertise in specific functional area	He brings a fresh perspective and enthusiasm to the Company's management and decision-making processes. His understanding of modern business practices and commitment to corporate governance are expected to contribute significantly towards the Company's growth and operational efficiency.	Mr. Mahesh Singh is a professional in the trading industry with over seven years of experience in product sales, brand establishment and business development. He possesses expertise in online sales strategies and marketplace expansion and has successfully contributed to business growth across diverse product categories.	Mr. Hiren Kishor Patel has experience in business and commercial activities and possesses knowledge of business operations and management. His experience is expected to contribute to the Company's strategic planning, business development and overall growth.
Relationship with other Directors, Managers, and other Key Managerial Personnel of the Company	NA	NA	NA
Names of other listed entities in which the person also holds the directorship and the membership of Committees of the board;	NA	NA	NA
Chairmanships/Memberships of the Committee of other public companies (including only Audit Committee and Stakeholders Relationship Committee)	NA	NA	NA
Shareholding of Director [including shareholding as beneficial owner]	NA	NA	NA
Name of listed entities from which the person has resigned in the past three years	NA	NA	NA
No. of Board meetings attended during the Financial Year 2025-2026	NA	NA	NA
Terms and conditions of appointment or re-appointment	As mutually decided between the Board of Director and Mr. Anil Shiv Charan Singh .	As mutually decided between the Board of Director and Mr. Mahesh Singh.	As mutually decided between the Board of Director and Mr. Hiren Kishor Patel .
Details of Remuneration sought to be paid	As mutually decided between the Board of Director and Mr. Anil Shiv Charan Singh	As mutually decided between the Board of Director and Mr. Mahesh Singh.	As mutually decided between the Board of Director and Mr. Hiren Kishor Patel .
Remuneration last drawn (including sitting fees, if any) for financial year 2025- 26	NA	NA	NA

Date: 02/09/2026
Place: Gujarat

For & on behalf of the Board of Directors
SHREE KRISHNA INFRASTRUCTURE LIMITED
Sd/-
ANIL SHIV CHARAN SINGH
Director
DIN: 09338444

BOARD'S REPORT

To,
The Members,

Your Directors have pleasure in presenting their 36th Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2026.

FINANCIAL SUMMARY OR HIGHLIGHTS/ PERFORMANCE OF THE COMPANY:

The Board's Report shall be prepared based on the standalone financial statements of the company.

(Amount in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Revenue from operation	3.44	79.55
Other Income	61.93	4.57
Total revenue	**65.37**	**84.13**
Total Expense (excluding Depreciation)	54.07	74.29
Gross Profit before depreciation and tax	11.30	9.84
Depreciation	0.13	5.23
Net Profit before tax	**11.17**	**4.61**
Tax Expense	1.85	1.16
Net Profit After Tax	**9.32**	**3.45**
Earning Per Shares (EPS)		
Basic	0.08	0.03
Diluted	0.08	0.03

STATE OF COMPANY'S AFFAIRS & FUTURE OUTLOOKS

The financial statements of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013 ("Act") read with the Companies (Accounts) Rules, 2014.

During the year ended March 31, 2026, the Company recorded total revenue of ₹65.37 lakhs as against ₹84.13 lakhs in the previous year, primarily due to a significant decline in revenue from operations. However, other income increased substantially to ₹61.93 lakhs from ₹4.57 lakhs in the previous year. Total expenses, excluding depreciation, reduced to ₹54.07 lakhs from ₹74.29 lakhs, reflecting improved cost management. Depreciation also decreased significantly to ₹0.13 lakhs from ₹5.23 lakhs. As a result, profit before tax increased to ₹11.17 lakhs compared to ₹4.61 lakhs in the previous year. After tax, the Company achieved a net profit of ₹9.32 lakhs as against ₹3.45 lakhs in the previous year, reflecting a significant improvement in overall profitability. The Earnings Per Share (Basic and Diluted) increased to ₹0.08 from ₹0.03 in the previous year. The Directors continue to explore new avenues and opportunities for the future growth and development of the Company.

ANNUAL RETURN

As required pursuant to section 92(3) read with Section 134 (3) (a) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014, the Annual return as on March 31, 2026 is available on the Company's website on: **shreekrishnainfrastructureltd@gmail.com**.

DIVIDEND

As the Board of Directors wishes to plough back the profit in the business, No dividend is being recommended by the Directors for the year ending on 31st March, 2026.

AMOUNT TRANSFER TO RESERVE

No amount is required to be transferred to reserve.

CAPITAL STRUCTURE

The Authorized Share Capital of the Company as at the end of the financial year ended March 31, 2026, is ₹12,50,00,000 (Rupees Twelve Crore Fifty Lakhs Only), divided into 1,25,00,000 (One Crore Twenty-Five Lakh) equity shares of ₹10 each. The Paid-up Share Capital of the Company as at the end of the financial year ended March 31, 2026, is ₹11,00,00,000 (Rupees Eleven Crore Only), divided into 1,10,00,000 (One Crore Ten Lakh) equity shares of ₹10 each.

During the year under review, the Company neither issued any shares with differential voting rights nor granted any stock options or sweat equity shares. As on March 31, 2026, none of the Directors of the Company holds any instrument convertible into equity shares of the Company.

NATURE OF BUSINESS

Shree Krishna Infrastructure Limited is engaged in buying, taking on lease, large size of plots to provide roads, drains, water supply, electricity and lights and within such lands and plots to build residential houses and business premises and colonies; to carry on the business of financier and the hire purchase and hire sales and of commission agents arthias; to acquire, purchase, hire or lease agricultural lands and to cultivate any crop or crops

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186:

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

BOARD POLICIES

The details of various policies approved and adopted by the Board as required under the Act and SEBI Listing Regulations are provided in **ANNEXURE-I** to this report.

RELATED PARTY TRANSACTIONS:

All contracts/arrangements/transactions entered by the Company during the FY 2025-26 with related parties were in the ordinary course of business and on an arm's length basis. During the year under review, the Company has entered into any contract/arrangement/transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions. Since all related party transactions entered into by the Company were in the ordinary course of business and were on an arm's length basis, Form AOC-2 forms the part of this Board report in **ANNEXURE II.**

Your directors draw the attention of the members to the Financial Statement which sets out related party disclosures.

CORPORATE SOCIAL RESPONSIBILITY:

The present financial position of the Company does not mandate the implementation of CSR activities pursuant to the provisions of Section 135 and Schedule VII of the Companies Act, 2013. The Company will constitute CSR Committee, develop CSR policy and implement the CSR initiatives whenever it is applicable to the Company.

MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION OF THE COMPANY DURING THE YEAR UNDER REVIEW:

Except as mentioned below there is no Material changes and commitment affecting the Financial Position of the Company.

During the year, the Registered Office of the Company was shifted within the local limits of the city/town from 101, 1st Floor, 36, Shri Rang Residency, Vadia, Rajpipla, Narmada, Gujarat – 393145 to 13, Radhakrushna Mandir Compound, Village-Rajpipla, Taluka-Nandod, District – Narmada, Gujarat – 393145 with effect from August 07, 2025. The shift was carried out to facilitate better administrative convenience and operational efficiency.

MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION OF THE COMPANY BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF REPORT:

There is no material changes and commitments, affecting the financial position of the company which have occurred during the financial year of the Company to which the financial year relate and the date of this report.

SIGNIFICANT/MATERIAL ORDERS PASSED BY THE REGULATORS:

There were no significant material orders passed by the Regulators or Courts or Tribunals impacting the going concern status of the Company and its operations in future.

DETAILS OF HOLDING/SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES:

There was no Holding/Subsidiary/Joint Ventures/Associate Companies during the FY 2025-26.

PERFORMANCE AND FINANCIAL POSITION OF EACH OF THE SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES

Your Company does not have any subsidiary(s), associate(s) and/or joint venture(s) company. Accordingly, this information is not applicable on your Company

PARTICULARS OF EMPLOYEES:

There was no employee drawing remuneration in excess of limits prescribed under section 197 of the Companies Act, 2013 read with Rule 5(2) & (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company has in place adequate internal controls commensurate with the size, scale and complexity of its operations. To maintain its objectivity and independence, the Internal Auditors report to the Chairman of the Audit Committee of the Board. Internal Auditors monitor and evaluate the efficacy and adequacy of internal control system in the Company, its compliance with operating systems, accounting procedures and policies at all locations of the Company.

Based on the report of Internal Auditors, process owners undertake corrective action in their respective areas and thereby strengthen the controls. Significant audit observations and corrective actions thereon are presented to the Audit Committee of the Board.

DIRECTORS & KEY MANAGERIAL PERSONNEL:

Your Company is having dynamic, qualified, experienced, committed and versatile professionals in the Management of the Company. The Board of Directors includes the Executive, Non-Executive Independent Directors so as to ensure proper governance and management.

The Company is having the following Board of Directors and Key Managerial Personal:

APPOINTMENT AND RESIGNATION OF KEY MANAGERIAL PERSONAL DURING AND AFTER THE CLOSURE OF FINANCIAL YEAR.

a) The Board of Directors, at its meeting held on April 29, 2025, appointed Ms. Priyal Dangi (Membership No. A76462) as the Company Secretary of the Company.
b) Ms. Priyal Dangi (Membership No. A76462) resigned from the position of Company Secretary of the Company with effect from June 11, 2025.
c) The Board of Directors, at its meeting held on **July 23, 2025**, appointed **Mr. Prashant Natwarlal Lakhani (DIN: 00559519)** as an **Additional Director** in the capacity of **Executive Director**, subject to the approval of shareholders. Mr. Lakhani brings with him over **30 years of experience** in the logistics sector and has a proven track record of business leadership and strategic management.
d) Mr. Ravi Kotia (DIN: 01761963) resigned from the position of Chairman and Managing Director of the Company with effect from July 23, 2025.
e) Mr. Amit Kotia Chief Financial Officer (CFO) of the Company resigned from his position with effect from July 24, 2025.
f) Mr. Sumitkumar Jayantibhai Patel (DIN: 08206567) was appointed as an Additional Director in the capacity of Non-Executive Independent Director of the Company with effect from August 7, 2025.
g) Ms. Nisha Panchal (DIN: 10736984) was appointed as an Additional Director in the capacity of Non-Executive Non-Independent Director of the Company with effect from August 7, 2025.
h) Ms. Shiwangi Kumari (DIN: 10551531) resigned from the post of Non-Executive Independent Director with effect from the close of business hours on August 7, 2025.
i) Ms. Arshita Devpura (DIN: 09649553) resigned from the post of Non-Executive Independent Director with effect from the close of business hours on August 7, 2025.
j) Mr. Keyur Sharadchandra Gandhi (DIN: 03494183) resigned from the post of Non-Executive Non-Independent Director with effect from the close of business hours on August 7, 2025.
k) The Board of Directors, at its meeting held on November 6, 2025, approved the appointment of Mr. Anil Shiv Charan Singh (DIN: 09338444) as an Executive Director of the Company.

l) The Board of Directors, at its meeting held on November 6, 2025, approved the appointment of Mr. Vishal Gupta) as the Chief Financial Officer (CFO) of the Company.

m) Mr. Sumitkumar Jayantibhai Patel (DIN: 08206567) resigned from the position of Non-Executive Independent Director of the Company with effect from December 1, 2025.

n) Mr. Prashant Natwarlal Lakhani (DIN: 00559519) resigned from the position of Executive Director of the Company with effect from January 14, 2026.

o) Ms. Aaradhana Fulwani was appointed as the Company Secretary of the Company with effect from January 23, 2026.

In accordance with the provisions of the Act and the Articles of Association of the Company Mr. Anil Shiv Charan Singh (DIN: 09338444) is liable to retire by rotation and being eligible has offered herself for re-appointment.

The Company has received declarations from all the Independent Directors of the Company confirming that they meet with the criteria of independence as prescribed under sub-section 6 of Section 149 of the Companies Act, 2013 and under Regulation 16 (b) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

MEETINGS OF THE BOARD OF DIRECTORS:

The following Meetings of the Board of Directors were held during the Financial Year 2025-26:

Sr. No.	Date of Meeting	Board Strength	No. of Directors Present
1	29/04/2025	4	4
2	20/05/2025	4	4
3	11/06/2025	4	4
4	23/07/2025	4	4
5	07/08/2025	3	3
6	21/08/2025	3	3
7	06/11/2025	4	4
8	12/11/2025	4	4
9	24/01/2026	4	4
10	27/03/2026	4	4

During the Financial Year 2025-26, Thirty-Fifth Annual General Meeting of the Members of Shree Krishna Infrastructure Limited will be held on Friday, September 25th, 2026 at 3:00 p.m. IST through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM").

The compositions of the Board, attendance at the Board meetings held during the FY 2025-26 under review and at the last Annual General Meeting, number of directorships in other companies, Memberships/Chairmanships of the Committees and their shareholding as on March 31, 2026 in the Company are as follows:

Name of Director	DIN	Category	No. of Board Meetings held during the tenure	No. of Board Meetings attended during the tenure	Attendance in last AGM	No. of Directorships in other Companies	Committee Position – Chairperson	Committee Position – Member	Shareholding (Equity shares of FV of Rs. 10/- each)
Mr. Ravi Kotia	01761963	Promoter, Chairman & Managing Director	3	3	NA	NIL	0	2	36,33,763
Mr. Prashant Natwarlal Lakhani	00559519	Executive Director	5	5	Yes	NIL	NIL	NIL	NIL
Mr. Sumitkumar Jayantibhai Patel	08206567	Non-Executive Independent Director	4	4	Yes	NIL	2	1	NIL
Ms. Nisha Panchal	10736984	Non-Executive Non-Independent Director	6	6	Yes	NIL	NIL	3	NIL
Ms. Shiwangi Kumari	10551531	Non-Executive Independent Director	4	4	NA	NIL	1	2	NIL
Ms. Arshita	09649553	Non-Executive	4	4	NA	NIL	1	1	NIL

Name of Director	DIN	Category	No. of Board Meetings held during the tenure	No. of Board Meetings attended during the tenure	Attendance in last AGM	No. of Directorships in other Companies	Committee Position – Chairperson	Committee Position – Member	Shareholding (Equity shares of FV of Rs. 10/- each)
Devpura		Independent Director							
Mr. Keyur Sharadchandra Gandhi	03494183	Non-Executive Non-Independent Director	4	4	NA	NIL	NIL	2	NIL
Mr. Anil Shiv Charan Singh	09338444	Executive Director	4	4	NA	NIL	NIL	3	NIL

* Excludes Directorship in private limited companies, foreign companies and companies under Section 8 of the Companies Act, 2013.

**Audit Committee, Nomination & Remuneration Committee & Stakeholders Relationship Committee in all Indian Public Limited Companies (including this listed entity) have been considered for the Committee positions.

***There is no inter- se relationship between the directors.

MEETING OF INDEPENDENT DIRECTORS:

During the year under review, the Independent Directors met once on 01-09-2025 inter alia, to:

I) Evaluate the performance of non-independent directors and the Board as a whole;
II) Evaluate the performance of chairperson of the Company taking into account the views of the Executive and Non-Executive Directors of the Company; and
III) Evaluate the quality, quantity and timelines of flow of information between the management and the Board.

All Independent Directors were present at the meeting.

COMMITTEES OF THE BOARD AS ON 31ST MARCH, 2026

Board has constituted the following three Committees in accordance with the requirements of Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

A. Audit Committee
B. Nomination & Remuneration Committee
C. Stakeholders Relationship Committee

All three committees are appropriately constituted

(A) AUDIT COMMITTEE

Composition:

Audit committee of the Board of Directors ["the Audit Committee"] is entrusted with the responsibility to supervise the Company's internal controls and financial reporting process. The composition, quorum, powers, role and scope are in accordance with Section 177 of the Companies Act, 2013 and the provisions of Regulation 18 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. All members of the Audit Committee are financially literate and bring in expertise in the fields of Finance, Taxation, Accounts, etc. It functions in accordance with its terms of reference that defines its authority, responsibility and reporting function

Meetings and Attendance, Composition, Chairperson and Name of Members as on March 31, 2026:

During the year under review, Two (2) meetings of the Audit Committee were held on 20.05.2025 and 12.11.2025.

During the Financial Year 2025-2026, the Audit Committee met Four times. According to Regulation 18 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 the maximum gap between two meetings shall not be more than 120 days.

Name of the Members	Category of Directorship	Designation	Audit Committee Meetings Held During Tenure	Audit Committee Meetings Attended During Tenure
Ms. Shiwangi Kumari	Non-Executive Independent Director	Member	1	1
Ms. Arshita Devpura	Non-Executive Independent Director	Chairman	1	1
Mr. Ravi Kotia	Executive Director	Member	1	1
Mr. Anil Shiv Charan Singh	Executive Director	Member	1	1
Mr. Sumitkumar Jayantibhai Patel	Non-Executive Independent Director	Chairman	1	1
Ms. Nisha Panchal	Non-Executive Non-Independent Director	Member	1	1

Notes:

There is no inter- se relationship between the directors.

The Company Secretary acts as Secretary to the Committee
The Chairman of the Audit Committee was present at the last Annual General Meeting.

Terms of Reference:

The terms of reference of Audit Committee are wide enough, covering the matters specified in SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as well as in Section 177 of the Companies Act, 2013, which inter alia includes the following:

a. Oversee the Company's financial reporting process and disclosure of its financial information;
b. Recommend appointment, remuneration and terms of appointment of auditors of the Company;
c. Approve payment to statutory auditors for any other services rendered by them;
d. Review with the management, the annual financial statements before submission to the Board for approval, focusing particularly on:
   (1) Matters to be included in Directors Responsibility Statements to be included in Board's report;
   (2) Any changes in accounting policies and practices;
   (3) Major accounting entries involving estimates based on the exercise of judgment by management;
   (4) Significant adjustments resulting from the audit findings;
   (5) Compliance with listing and other legal requirements relating to financial statement;
   (6) Disclosure of related party transactions;
   (7) Qualification in draft audit report.
e. Review with the management, the half yearly financial statement before submission to the board for their approval;
f. Recommend appointment, remuneration and terms of appointment of internal auditors, tax auditors, secretarial auditor and any matters of resignation or dismissal;
g. Discuss with the statutory auditors before the audit committee, the nature and scope of the audit as well as post audit discussion to ascertain areas of concern;
h. Review the internal audit program, ensuring co-ordination between the internal and statutory auditors, ensuring that the internal audit function is adequately resourced and has appropriate standing within the Company, and to request internal auditor to undertake specific audit projects, having informed the management of their intentions;
i. Consider the major findings of internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or failure of internal control systems of a material nature and reporting the matter to the Board;
j. Consider any material breaches or exposure; breaches of regulatory requirements or of ethical codes of practice to which the Company subscribes, or of any related codes, policies and procedures, which could have a material effect on the financial position or contingent liabilities of the Company;
k. Discuss significant findings with internal auditors and initiate follow-up action thereon;
l. Look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non- payment of declared dividends) and creditors;
m. Review performance of statutory and internal auditors and adequacy of internal control systems;
n. Approve transaction with related parties and subsequent modification to terms of contract/transaction;
o. Scrutinize inter-corporate loans and investments;
p. Valuation of any of the undertakings or assets as and when necessary;

q. Evaluate adequacy of internal financial control and risk management system;
r. Review with management, the statement of uses /application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/ prospectus/notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making recommendation to the Board for taking steps in relation thereto;
s. Approve appointment of CFO (i.e. the Whole time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualification, experience and background of the candidate;
t. View functioning of the Whistle Blower Policy;
u. Carry out any other functions as may be falling within the terms of reference of the Audit Committee or as may be delegated to the Committee from time to time.

(B) NOMINATION & REMUNERATION COMMITTEE:

Composition:

The Nomination and Remuneration Committee is constituted in compliance with the requirements of Regulation 19 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 178 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of the Board and its Powers) Rules, 2014.

Meetings and Attendance, Composition, Chairperson and name of members as on March 31, 2026:

During the year under review, Eight meeting of the Nomination and Remuneration Committee were held on 29.04.2025, 20.05.2025, 11.06.2025, 23.07.2025, 07.08.2025, 21.08.2025, 06.11.2025 and 24.01.2026.

Name of the Members	Category of Directorship	Designation	Nomination & Remuneration Committee Held During Tenure	Nomination & Remuneration Committee Held During Tenure
Ms. Shiwangi Kumari	Non-Executive Independent Director	Chairman	4	4
Ms. Arshita Devpura	Non-Executive Independent Director	Member	4	4
Mr. Keyur Sharadchandra Gandhi	Non-Executive Non Independent Director	Member	4	4
Mr. Anil Shiv Charan Singh	Executive Director	Member	2	2
Mr. Sumitkumar Jayantibhai Patel	Non-Executive Independent Director	Chairman	4	4
Ms. Nisha Panchal	Non-Executive Non-Independent Director	Member	4	4

Terms of reference:

i. Review& recommend to the Board on the structure and composition of the Board of Directors of the Company;
ii. Formulation of the criteria for determining qualification, positive attributes and independence of a director and recommend to the Board of directors a policy relating to, remuneration of directors, key managerial personnel and other employees of the Company;
iii. Formulation of the criteria for evaluation of performance of independent directors and the board of directors;
iv. Devising a policy on diversity of Board of directors;
v. Formulate appropriate policies, institute processes which enable the identification of individuals who are qualified to become Directors and who may be appointed in Senior Management and recommend the same to the Board;
vi. Review and implement succession and development plans for Managing Director, Executive Directors and Senior Management.
vii. To supervise and monitor the process of issuance/ grant/vesting/ cancellation of ESOPs and such other instruments as may be decided to be granted to the employees of the Company/ Subsidiary Company, from time to time, as per the provisions of the applicable laws, more particularly in terms of Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014.

Performance Evaluation of Board, its Committees and Directors:

Pursuant to the provisions of the Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors has carried out an annual evaluation of its own performance and that of its Committees and Individual Directors.

The performance of the Board and Individual Directors was evaluated by the Board seeking inputs from all the Directors. The performance of the Committees was evaluated by the Board seeking inputs from the Committee members. The Nomination and Remuneration Committee reviewed the performance of the Individual Directors.

A separate meeting of Independent Directors was also held to review the performance of the Board, Non-Independent Directors and Chairman of the Company taking into account the views of Executive Directors and Non-Executive Directors.

The criteria for performance evaluation of the Board include aspects like Board composition and structure, effectiveness of Board processes, information and functioning, etc. The criteria for performance evaluation of committees of the Board include aspects like composition of committees, effectiveness of committee meetings, etc. The criteria for performance evaluation of the Individual Directors include aspects like contribution to the Board and Committee Meetings, professional conduct, roles and functions, etc. In addition, the performance of Chairman is also evaluated on the key aspects of his roles and responsibilities.

(C) STAKEHOLDERS RELATIONSHIP COMMITTEE:

COMPOSITION:

The composition of the Stakeholders Relationship Committee is in compliance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 20 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Meetings and Attendance, Composition, Chairperson and name of members as on March 31, 2026:

During the year under review, Two (2) meeting of the Stakeholders Relationship Committee was held on 20.05.2025 and 12.11.2025.

Name of the Members	Category of Directorship	Designation	Stakeholders Relationship Committee Meeting (S)	
			Held	Attended
Mr. Ravi Kotia	Executive Director	Member	1	1
Ms. Shiwangi Kumari	Non- Executive Independent Director	Member	1	1
Mr. Keyur Sharadchandra Gandhi	Non-Executive Non Independent Director	Chairman	1	1
Mr. Anil Shiv Charan Singh	Executive Director (Managing Director)	Member	1	1
Mr. Sumitkumar Jayantibhai Patel	Non- Executive Independent Director	Chairman	1	1
Ms. Nisha Panchal	Non-Executive Non Independent Director	Member	1	1

Stakeholders Relationship Committee ensures quick Redressal of security holder and investor's complaints/grievances pertaining to transfers, no receipt of annual reports, dividend payments, issue of duplicate certificates, transmission of securities and other miscellaneous complaints;

In addition, the Committee also monitors other issues including status of Dematerialization/ Rematerialisation of shares issued by the Company. Oversee the performance and service standards of the Registrar and Share Transfer Agent, and recommends measures to improve level of investor services. The Company is in compliance with the SCORES, which has initiated by SEBI for processing the investor complaints in a centralized web-based redress system and online Redressal of all the shareholders complaints.

POLICY ON DIRECTORS'APPOINTMENT AND REMUNERATION:

The current policy is to have an appropriate mix of executive, non-executive and independent directors to maintain the independence of the Board, and separate its functions of governance and management. As on 31st March, 2026, the Board consists of 3 Members, 1 is Executive Director and 2 of who are Non-Executive Independent Directors. The Board periodically evaluates the need for change in its composition and size.

The Policy of the Company on Director's appointment and remuneration, including criteria for determining qualifications, positive attributes, independence of director and other matters provided under Section 178(3) of the Companies Act, 2013, adopted by the Board can be viewed on our website viz www.skifl.com We affirm that the remuneration paid to the director is as per the terms laid out in the said policy.

WHISTLE BLOWER POLICY/VIGIL MECHANISM:

The Board has adopted a Whistle Blower Policy to maintain highest standards of professionalism, honesty, integrity, ethical behaviour and to provide a vigil mechanism for Directors/Employees to voice concern in a responsible and effective manner regarding unethical matters involving serious malpractice, abuse or wrongdoing within the organization. The Company affirms that during the year no personnel have been denied access to the Audit Committee.

The Whistle Blower Policy is available on the website of the Company **www.skifl.com**.

BOARD EVALUATION:

The Company has devised a policy for performance evaluation of Independent Directors, Board, Committees and other individual Directors. The Nomination and Remuneration Committee of the Board is entrusted with the responsibility in respect of the same. The Committee studies the practices prevalent in the industry and advises the Board with respect to evaluation of Board members. On the basis of the recommendations of the Committee, the Board carries an evaluation of its own performance and that of its committees and individual Directors.

PREVENTION, PROHIBITION AND REDRESSAL OF SEXUAL HARASSMENT AT WORKPLACE

Disclosure under Section 22 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:
The company has setup the Internal complaints committee and the said committee has framed the policy "Prevention of Sexual Harassment" on prevention, prohibition and Redressal of complaints related to sexual harassment of women at the workplace. All women employees whether permanent, temporary or contractual are covered under the above policy.

Disclosure of complaints during the year:
(a) Number complaints of sexual harassment received in the year: Nil
b) Number of complaints disposed off during the year: Nil
(c) Number of cases pending for more than ninety days: Nil

However, during the year no complaints were received by the Internal Complaints committee for sexual harassment from any of the women employees of the company.

This Policy is available on the website of the Company **www.skifl.com**

A STATEMENT WITH RESPECT TO THE COMPLIANCE OF THE PROVISIONS RELATING TO THE MATERNITY BENEFIT ACT 1961 [DISCLOSURE MADE IN ACCORDANCE WITH THE COMPANIES (ACCOUNTS) SECOND AMENDMENT RULES, 2025, NOTIFIED BY MCA ON MAY 30, 2025]

The provision relating to the Maternity Benefit Act 161 [disclosure made in accordance with the Companies (Accounts) Second Amendment Rules, 2025, notified by MCA on May 30, 2025] is not applicable on Company since the number of Employee in the Company is less than 10.

CORPORATE INSOLVENCY RESOLUTION PROCESS INITIATED UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

During the year under review, there was no application filed by or against the Company for the corporate insolvency process under Insolvency and Bankruptcy Code, 2016 before the NCLT

STATUTORY AUDITORS:
M/s. Bharat Gupta & Co. (Firm Registration No: 131010W) the existing Statutory Auditors of the Company, have tendered their resignation with effect from 21st August 2025. Consequently, a casual vacancy has arisen in the office of Statutory Auditors of the Company.

In accordance with the provisions of Section 139(8) of the Companies Act, 2013, such a vacancy caused due to resignation of the auditors is required to be filled by the Board of Directors within 30 days, and such appointment shall be approved by the shareholders at a General Meeting within three (3) months from the date of the Board's recommendation. The auditors so appointed shall hold office until the conclusion of the next Annual General Meeting.

As the forthcoming Annual General Meeting is scheduled to be held within the aforesaid period, the Company proposes to appoint M/s. NKSC & Co, Chartered Accountants (Firm Registration No. 020076N) as the Statutory Auditors of the Company to fill the said casual vacancy, to hold office until the conclusion of the next Annual General Meeting to be held in the financial year 2025-26.

The Board of Directors, based on the recommendation of the Audit Committee, has approved and recommended the appointment of M/s. NKSC & Co, Chartered Accountants (Firm Registration No. 020076N), as Statutory Auditors of the Company to fill the aforementioned vacancy.

The Report of M/s. Bharat Gupta and Co. Chartered Accountants (Firm Registration No. 131010W) for the financial year 2024-25 do not contain any qualifications, observations or comments on the Financial transactions or matters which have any adverse effect on the functioning of the Company.

During the Year under review, the Auditors have not reported any matter under Section 143 (12) of the Act, therefore no detail is required to be disclosed under Section 134 (3)(ca) of the Act.

Auditors Report:
The observation made in the Auditors Report read together with relevant notes thereon are self-explanatory and hence, do not call for any further comments under Section 134 of the Companies Act, 2013.

Secretarial Audit Report:
A Secretarial Audit was conducted during the year by the Secretarial Auditor, M/s. Ramesh Chandra Bagdi & Associates Company Secretaries (Membership No. F8276) in accordance with Provisions of Section 204 of the Act. The Secretarial Auditors Report is attached as **Annexure -III** and forms part of this Report.

Cost Auditors:
Requirement of appointment of Cost Auditor is not applicable to the Company.

DISCLOSURE RELATING TO REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL AND EMPLOYEES:

A statement containing the details of the Remuneration of Directors, Key Managerial personnel (KMP) and Employees as required under Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is annexed herewith as **[Annexure-IV]** to this Report.

The Company have no employee working throughout the Financial year drawing a remuneration more than as per terms of the provisions of Section 197(12) of the Companies Act, 2013 read with Rules 5(2) and 5[3] of the Companies (Appointment and Remuneration of Managerial] Personnel) Rules, 2014.

CORPORATE GOVERNANCE REPORT

The Company being listed on the Small and Medium Enterprise platform is exempted from provisions of corporate governance as per Regulation 15 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Hence no corporate governance report is disclosed in this Annual Report.

MANAGEMENT DISCUSSION AND ANALYSIS

The Management Discussion and Analysis Report on the operations of the Company as required under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is annexed herewith as part to this Report as **Annexure-V.**

RISK MANAGEMENT POLICY AND MITIGATING STEPS

The Company has identified various risks faced by the Company from different areas. Appropriate Structures are present so that risks are inherently monitored and controlled inter alia through strict quality assurance measures.

The Company has adequate internal control system and procedures to combat risks. The risk management procedure is reviewed by the Audit Committee and Board of Directors on regular basis as and when required. The Policy on Risk Management can be viewed on our website: **www.skifl.com**.

DIRECTORS RESPONSIBILITY STATEMENT:

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

a) In the preparation of the annual accounts for the financial year ended 31st March, 2026, the applicable Ind-AS had been followed along with proper explanation relating to material departures;

b) The directors had selected such accounting policies and applied and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2026.

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

d) The directors had prepared the annual accounts on a going concern basis;

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

f) The proper internal financial controls are in place and that such internal financial controls are adequate and are operating effectively.

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

EXPLANATION OR COMMENTS OR QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS

The Statutory Auditors' Report for FY 2025-26, does not contain any qualification, reservation or adverse remark or disclaimer, the same forms part of this Annual Report.

Also, The Secretarial Auditors' Report for FY 2025-26, does not contain any qualification, reservation or adverse remark or disclaimer, the same forms part of this Annual Report.

DETAILS IN RESPECT OF FRAUDS, IF ANY, REPORTED BY THE AUDITORS

During the year under review, no offence involving fraud committed against the Company by any officers or employees of the Company was reported by the Auditors to the Board pursuant to Section 143(12) of the Companies Act, 2013 including rules made thereunder.

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

(A) Conservation of energy and technology absorption:

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act 2013, read with rule 8 of the Companies (Accounts) Rules 2014, relating to conservation of energy and technology absorption do not apply to this company as the Company has not carried out any manufacturing activities.

(B) Foreign Exchange Earnings and Outgo:

There was no foreign exchange Earnings and outgoing for the year ended as on 31st March, 2026.

DEPOSITS (SECTION 73 OF THE COMPANIES ACT 2013):

i. Deposits covered under Chapter V of the Companies Act, 2013:
During the financial year under review, the Company has not accepted or renewed any deposits within the meaning of Section 73 and 76 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014.

ii.Deposits not in compliance with Chapter V of the Companies Act, 2013:
During the financial year under review, the Company has not accepted or renewed any deposits which are not in compliance with Chapter V of the Companies Act, 2013.

STATEMENT ON MATERIAL SUBSIDIARY:

The Company currently does not have any Material Subsidiary. The Policy on Identification of Material Subsidiaries can be viewed on our website: **www.skifl.com**.

SECRETARIAL STANDARDS:

The Directors state that applicable Secretarial Standards with regard to Meeting of Board of Directors (SS-1) and General Meetings (SS- 2)as well as the Report on Board of Directors(SS-4) issued by The Institute of Company Secretaries of India, have been duly followed by company.

INSIDER TRADING:

In compliance with the SEBI (Prohibition of Insider Trading) Regulations, 2015, your Company has constituted a comprehensive Code titled as "Code of Conduct for Internal Procedures and to Regulate, Monitor and Report Trading by Insiders", which lays down guide lines and advises the Directors and Employees of the Company on procedures to be followed and disclosures to be made while dealing in securities of the Company. The said policy can be viewed on our website: **www.skifl.com**.

DETAILS OF APPLICATION MADE OR PENDING PROCEEDINGS UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016 (IBC) DURING THE YAER

During the period under review, there is no application made or no pending proceedings under Insolvency and Bankruptcy Code, 2016 (IBC).

DECLARATION BY AN INDEPENDENT DIRECTOR

All the Independent Directors have given declaration that they meet the criteria of independence as laid down under Section 149 (6) of the Companies Act, 2013 and Regulation 16 of SEBI (Listing Obligation and Disclosure Requirements), Regulations, 2015.

CHANGE IN NATURE OF BUSINESS

There were no changes in the nature of business during the year under review.

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

During the period under review, the Company has not taken any loan from any banks and Financial Institutions and there is no one- time settlement made by the Company.

OTHER DISCLOSURES

In terms of applicable provisions of the Act and SEBI Listing Regulations, the Company discloses that during the financial year under review:

a) There was no issue of shares (including sweat equity shares) to employees of the Company under any scheme save and except under Employee Stock Option Scheme referred to in this Report.
b) There was no Scheme for provision of money for the purchase of its own shares by employees or by trustees for the benefit of employees.
c) There was no public issue, rights issue, bonus issue or preferential issue, etc. except
d) There was no issue of shares with differential rights.
e) There was no transfer of unpaid or unclaimed amount to Investor Education and Protection Fund (IEPF).
f) No significant or material orders were passed by the Regulators or Hon'ble Courts or Tribunals which impact the going concern status and Company's operations in future.
g) There were no proceedings for Corporate Insolvency Resolution Process initiated under the Insolvency and Bankruptcy Code, 2016.
h) There was no failure to implement any Corporate Action.
i) There were no borrowings from Banks or Financial Institution and no instance of one-time settlement with any Bank or Financial Institution.

ACKNOWLEDGEMENTS:

The Directors wish to acknowledge and place on record their sincere appreciation and sincere gratitude to the Government of India and Government of Gujarat and their respective ministries and departments various Central and State Government authorities; for continued assistance and co-operation received from all the members, regulatory authorities, financial

institutions, bankers, lenders, Suppliers, Vendors, Clients, Prospective lessees, tenants and other business associates.

The Directors also recognize and appreciate all the employees for their commitment, commendable efforts, teamwork, professionalism and continued contribution to the growth of the Company.

Date: 02/09/2026
Place: Gujarat

For & on behalf of the Board of Directors
SHREE KRISHNA INFRASTRUCTURE LIMITED

Sd/-

ANIL SHIV CHARAN SINGH
Director
DIN: 09338444

REGISTERED OFFICE
Office No. 37, Cabin 01, 4th Floor, Shri Krishna Centre, Near Passport Office,Mithakhali, Navrangpura, Ahmedabad, Navrangpura, Ahmedabad, Ahmadabad City,Gujarat, India, 380009

ANNEXURE –I

BOARD POLICIES

SR. NO.	LIST OF POLICY	LINK OF WEBSITE
1	**Policy on Board Diversity**	https://skifl.com/wp-content/uploads/2024/06/01.-POLICY-ON-BOARD-DIVERSITY.pdf
2	**Code Of Conduct For Independent Directors**	https://skifl.com/wp-content/uploads/2024/06/02.-CODE-OF-CONDUCT-FOR-INDEPENDENT-DIRECTOR.pdf
3	**Code Of Conduct For Directors And Senior Management Personnel**	https://skifl.com/wp-content/uploads/2024/06/03.-CODE-OF-CONDUCT-FOR-DIRECTORS-AND-SENIOR-MANAGEMENT- PERSONNEL.pdf
4	**Dividend Distribution Policy**	https://skifl.com/wp-content/uploads/2024/06/04.-DIVIDEND-DISTRIBUTION-POLICY.pdf
5	**Policy on Determination of Materiality Events**	https://skifl.com/wp-content/uploads/2024/06/05.-POLICY-FOR-DETERMINATION-OF-MATERIALITY-OF-EVENTS.pdf
6	**Nomination And Remuneration Policy**	https://skifl.com/wp-content/uploads/2024/06/06.-NOMINATION-AND-REMUNERATION-POLICY.pdf
7	**Policy on Preservation of Documents**	https://skifl.com/wp-content/uploads/2024/06/07.-POLICY-ON-PRESERVATION-OF-DOCUMENTS.pdf
8	**Policy on Materiality of Related Party Transactions and dealing with Related Party Transactions**	https://skifl.com/wp-content/uploads/2024/06/08.-POLICY-ON-MATERIALITY-OF-RELATED-PARTY-TRANSACTIONS-AND-ON- DEALING-WITH-RELATED-PARTY-TRANSACTION.pdf
9	**Terms and Conditions for Appointment of Independent Directors**	https://skifl.com/wp-content/uploads/2024/06/09.-TERMS-AND-CONDITIONS-FOR-APPOINTMENT-OF-INDEPENDENT-DIRECTOR.pdf
10	**Web Archival Policy**	https://skifl.com/wp-content/uploads/2024/06/10.-WEB-ARCHIVAL-POLICY.pdf
11	**Vigil Mechanism/Whistle Blower Policy**	https://skifl.com/wp-content/uploads/2024/06/11.-VIGIL-MECHANISM-WHISTLE-BLOWER-POLICY.pdf
12	**Familiarization Program for Independent Directors**	https://skifl.com/wp-content/uploads/2024/06/12.-FAMILIARIZATION-PROGRAMME-FOR-INDEPENDENT-DIRECTOR.pdf
13	**Code of Conduct For Insider Trading**	https://skifl.com/wp-content/uploads/2024/06/13.-CODE-OF-CONDUCT-FOR-INSIDER-TRADING.pdf
14	**Policy On Corporate Social Responsibility**	https://skifl.com/wp-content/uploads/2024/06/14.-POLICY-ON-CORPORATE-SOCIAL-RESPONSIBILITY.pdf
15	**Policy on Prevention of Sexual Harassment at Workplace**	https://skifl.com/wp-content/uploads/2024/06/15.-POLICY-ON-PREVENTION-OF-SEXUAL-HARASSMENT-AT-WORKPLACE.pdf
16	**Policy On Code Of Practices And Procedures For Fair Disclosure of Unpublished Price Sensitive Information**	https://skifl.com/wp-content/uploads/2024/06/16.-CODE-OF-PRACTICES-AND-PROCEDURE-FOR-FAIR-DISCLIOSURE-OF-UPSI.pdf
17	**Policy on Material Subsidiary**	https://skifl.com/wp-content/uploads/2024/06/17.-POLICY-ON-MATERIAL-SUBSIDIARIES.pdf
18	**Criteria/Policy of Making Payments to Non-Executive Directors**	https://skifl.com/wp-content/uploads/2024/06/18.-CRITERIA-FOR-MAKING-PAYMENT-TO-NON-EXECUTIVE-DIRECTOR.pdf
19	**Risk Management Policy**	https://skifl.com/wp-content/uploads/2024/08/20.-RISK-MANAGEMENT-POLICY.pdf

Annexure II

FORM NO. AOC -2

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

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

1. **Details of contracts or arrangements or transactions not at Arm's length basis.**

SL. No.	**Particulars**	**Details As per table below**
a)	Name (s) of the related party & nature of relationship	-
b)	Nature of contracts/arrangements/transaction	-
c)	Duration of the contracts/arrangements/transaction	-
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	-
e)	Justification for entering into such contracts or arrangements or transactions	-
f)	Date of approval by the Board	-
g)	Amount paid as advances, if any	-
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	-

2. **Details of contracts or arrangements or transactions at Arm's length basis.**

SL. No.	**Particulars**	**Details**
a)	Name (s) of the related party & nature of relationship	Shilpa Kotia (Relative of KMP)
b)	Nature of contracts/arrangements/transaction	-
c)	Duration of the contracts/arrangements/transaction	-
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Rs. 6,57,600 /-
e)	Justification for entering into such contracts or arrangements or transactions	Salary paid as an employee of the Company
f)	Date of approval by the Board	-
g)	Amount paid as advances, if any	-
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	-

Date: 02/09/2026
Place: Gujarat

For & on behalf of the Board of Directors
SHREE KRISHNA INFRASTRUCTURE LIMITED

Sd/-

ANIL SHIV CHARAN SINGH
Director
DIN: 09338444

REGISTERED OFFICE
Office No. 37, Cabin 01, 4th Floor, Shri Krishna Centre, Near Passport Office,Mithakhali, Navrangpura, Ahmedabad, Navrangpura, Ahmedabad, Ahmadabad City,Gujarat, India, 380009

ANNEXURE IV

DETAILS OF DIRECTORS AND EMPLOYEE REMUNERATION

Information as per Section 197(12) of the Companies Act, 2013, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

1. The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year

Mr. Ravi Kotia (DIN: 01761963) is the Chairman and Managing Director (CMD) of the Company as on date of this Report. Further he is paid a remuneration of Rs. 9.96 Lakhs.

Name of the Director	DIN	Designation	Ratio of the remuneration to the median remuneration of the employees
Mr. Ravi Kotia	01761963	Promoter, Chairman & Managing Director	1.23 : 1
Mr Keyur Gandhi	03494183	Non- Executive Director	NA
Mr. Yogesh Prajapati	02733610	Independent Director	NA
Ms. Arshita Devpura	09649553	Independent Director	NA
Ms. Shiwangi Kumari	10551531	Independent Director	NA

Note: Sitting Fees to Independent Directors not considered as remuneration. Further, increase in remuneration of directors were within limits approved by shareholders and as prescribed under provisions of section 197 of companies act, 2013 read with provisions of Part II of Schedule V to the act.

Ratio of Remuneration to Median Remuneration:

- Ravi Kotia — 1.23:1
- Amit Kotia — 1.19:1
- Komal Chauhan — 0.34:1
- Shilpa Kotia — 0.81:1

2. The median remuneration of the employees of the Company as on March 31, 2026 was 8.08.
3. The percentage increase /decrease in the median remuneration of Employees for the financial year was approximately NIL
4. The number of permanent employees on the rolls of Company as of March 31, 2026: 4 (FOUR)
5. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration; It was made as per industrial standards.
6. The Company confirms that the remuneration is as per the remuneration policy of the Company

Date: 02/09/2026
Place: Gujarat

For & on behalf of the Board of Directors
SHREE KRISHNA INFRASTRUCTURE LIMITED

Sd/-

REGISTERED OFFICE
Office No. 37, Cabin 01, 4th Floor, Shri Krishna Centre, Near Passport Office,Mithakhali, Navrangpura, Ahmedabad, Navrangpura, Ahmedabad, Ahmadabad City,Gujarat, India, 380009

ANIL SHIV CHARAN SINGH
Director
DIN: 09338444

CEO/CFO certification under Regulation 17(8) of
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Shree Krishna Infrastructure Limited 13,
Radhakrushna Mandir Compound,
Village Rajpipla, Rajpipla, Narmada,
Nandod, Gujarat, India, 393145

I, Mr. ANIL SHIV CHARAN SINGH, Director of Shree Krishna Infrastructure Limited, to the best of our knowledge and belief, certify that:

1. We have reviewed financial statements and the cash flow statement of Shree Krishna Infrastructure Limited for the year ended March 31, 2026 and to the best of our knowledge and belief:

i. these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

ii. 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 violate of the Company's code of conduct.

3. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of Company's internal control systems pertaining to financial reporting. We have not come across any reportable deficiencies in the design or operation of such internal controls.

4. We have indicated to the auditors and the Audit committee:

a. That there are no significant changes in internal control over financial reporting during the year;
b. That there are no significant changes in accounting policies during the year;
c. That there are no instances of significant fraud of which we have become aware.

Date: 02/09/2026
Place: Gujarat

For & on behalf of the Board of Directors
SHREE KRISHNA INFRASTRUCTURE LIMITED

SD/-

Sd/-

REGISTERED OFFICE
13, Radhakrushna Mandir Compound, Village Rajpipla, Rajpipla, Narmada, Nandod, Gujarat, India, 393145

MR. VISHAL GUPTA
CFO

ANIL SHIV CHARAN SINGH
Director
DIN: 09338444

DECLARATION OF COMPLIANCE WITH CODE OF CONDUCT

I, Anil Shiv Charan Singh, Director of the Company hereby declare that, Members of the Board and Senior Management Personnel have confirmed their compliance with the Code of Conduct for the year ended March 31, 2026.

Date: 02/09/2026
Place: Gujarat

For & on behalf of the Board of Directors
SHREE KRISHNA INFRASTRUCTURE LIMITED

Sd/-

ANIL SHIV CHARAN SINGH
Director
DIN: 09338444

REGISTERED OFFICE
Office No. 37, Cabin 01, 4th Floor, Shri Krishna Centre, Near Passport Office,Mithakhali, Navrangpura, Ahmedabad, Navrangpura, Ahmedabad, Ahmadabad City,Gujarat, India, 380009

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

(Pursuant to Regulation 34(2)(e) of SEBI (LODR) Regulations, 2015 and Section 134 of the Companies Act, 2013)

1. INDUSTRY STRUCTURE AND DEVELOPMENTS

The Indian infrastructure and construction sector continues to remain an important driver of economic growth, supported by sustained government expenditure, urbanisation, infrastructure development and increasing private sector participation. Government initiatives relating to infrastructure development, connectivity, housing and urban development continue to provide opportunities for companies operating in the infrastructure and construction space.

The sector is also witnessing increasing emphasis on sustainable development, efficient project execution, technology adoption and cost optimisation. Demand for residential and commercial infrastructure continues to be supported by urbanisation, improving economic activity and the development of Tier-II and Tier-III cities.

During the financial year 2025–26, the sector continued to operate in an environment characterised by opportunities arising from infrastructure spending as well as challenges relating to input costs, regulatory requirements, financing conditions and competitive pressures.

2. COMPANY OVERVIEW

Shree Krishna Infrastructure Limited operates in the infrastructure and construction segment, with a focus on development of residential and commercial projects. The Company continues to pursue sustainable growth through prudent financial management, operational efficiency and effective utilisation of available resources.

During the financial year 2025–26, the Company recorded total revenue of ₹65.37 lakhs, as compared to ₹84.13 lakhs in the previous financial year. Revenue from operations stood at ₹3.44 lakhs, while other income amounted to ₹61.93 lakhs.

Despite the decline in total revenue, the Company recorded a significant improvement in profitability. Profit before tax increased to ₹11.17 lakhs from ₹4.61 lakhs in the previous year, while profit after tax increased to ₹9.32 lakhs from ₹3.45 lakhs. The improvement in profitability was supported by effective cost management, lower depreciation and improved contribution from other income.

3. OPPORTUNITIES AND THREATS

Opportunities

- Continued government focus on infrastructure development, connectivity and urban infrastructure.
- Opportunities arising from initiatives relating to affordable housing and development of residential and commercial projects.
- Growing infrastructure requirements in Tier-II and Tier-III cities.
- Increasing focus on sustainable, energy-efficient and environmentally responsible construction.
- Opportunities to improve operational efficiency through technology and better project management.

Threats

- Fluctuation in the prices of construction materials and other input costs.
- Changes in interest rates and financing conditions.
- Delays in regulatory approvals and project execution.
- Increasing competition in the infrastructure and construction sector.
- Changes in government policies, regulations and economic conditions.

The Company continues to monitor these factors and take appropriate measures to mitigate their potential impact on its operations and financial performance.

4. SEGMENT-WISE OR PRODUCT-WISE PERFORMANCE

The Company primarily operates in a single business segment, namely infrastructure and construction development. Accordingly, separate segment-wise reporting is not considered necessary.

During the financial year 2025–26, the Company continued to focus on efficient utilisation of resources, cost control and maintaining appropriate quality standards in its activities.

5. OUTLOOK

The long-term outlook for the Indian infrastructure and construction sector remains encouraging, supported by continued public investment, urbanisation, infrastructure development and private sector participation.

The Company intends to leverage available opportunities by exploring suitable business opportunities, strengthening its operational capabilities, improving resource utilisation and maintaining financial discipline. The Company will continue to evaluate projects and opportunities based on their commercial viability and alignment with its overall business objectives.

6. RISKS AND CONCERNS

The Company's operations are exposed to various business and operational risks, including changes in government policies and regulations, fluctuations in interest rates and input costs, project execution risks, regulatory approvals, competition and general economic conditions.

The Company has established appropriate processes for identifying and monitoring material risks associated with its business. The management periodically reviews such risks and takes suitable measures to minimise their potential adverse impact.

The Audit Committee periodically reviews the adequacy and effectiveness of internal controls and risk management systems in accordance with applicable requirements..

7. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has adequate internal financial controls commensurate with its size, scale and nature of business. The internal control framework is designed to ensure reasonable assurance regarding the reliability of financial reporting, safeguarding of assets, compliance with applicable laws and regulations, and effective and efficient operations.

Periodic reviews and internal audits are undertaken, wherever applicable, and significant observations are reviewed by the management and the Audit Committee. Corrective measures are taken wherever considered necessary to strengthen the internal control environment.

The management believes that the Company's internal control systems are adequate and effective for its present scale and nature of operations.

8. FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

Particulars	**FY 2025–26 (₹ in Lakhs)**	**FY 2024–25 (₹ in Lakhs)**
Total Revenue	3.44	79.55
Total Expenses	54.07	74.29
Profit Before Tax	11.17	4.61
Profit After Tax	9.32	3.45

The improvement in profitability was primarily driven by cost optimization and effective utilization of resources.

9. HUMAN RESOURCES / INDUSTRIAL RELATIONS

The Company recognises its employees as an important asset for sustainable business growth. The Company continues to endeavour to maintain a positive work environment and promote employee development through appropriate training, performance evaluation and professional development initiatives.

The relationship between management and employees remained cordial during the year under review. The Company continues to focus on employee engagement, productivity and development in line with its business requirements.

10. ENVIRONMENT, HEALTH & SAFETY (EHS)

The Company is committed to maintaining appropriate standards of health, safety and environmental responsibility in its operations. Wherever applicable, necessary safety measures and compliance procedures are followed to promote a safe working environment.

The Company seeks to comply with applicable environmental, health and safety requirements and remains committed to responsible and sustainable business practices.

11. CAUTIONARY STATEMENT

This Management Discussion and Analysis contains statements concerning the Company's objectives, expectations, estimates and future prospects, which may constitute forward-looking statements. These statements are based on certain assumptions and expectations regarding future events and are subject to various risks and uncertainties.

Actual results and performance may differ materially from those expressed or implied in such statements due to factors including changes in economic conditions, government policies and regulations, market conditions, competition, interest rates, project execution, availability and cost of resources, natural calamities and other unforeseen circumstances.

The Company undertakes no obligation to publicly update or revise any forward-looking statements, whether as a result of future events, changes in assumptions or otherwise, except as may be required under applicable laws and regulations.

Date: 02/09/2026
Place: Gujarat

For & on behalf of the Board of Directors
SHREE KRISHNA INFRASTRUCTURE LIMITED

REGISTERED OFFICE
Office No. 37, Cabin 01, 4th Floor, Shri Krishna Centre, Near Passport Office,Mithakhali, Navrangpura, Ahmedabad, Navrangpura, Ahmedabad, Ahmadabad City,Gujarat, India, 380009

ANIL SHIV CHARAN SINGH
Director
DIN: 09338444

FORM NO. MR 3
SECRETARIAL AUDIT REPORT
For the Financial Year Ended March 31, 2026

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

To,
The Members,
SHREE KRISHNA INFRASTRUCTURE LIMITED
CIN: L45201GJ1990PLC013979
Office No. 37, Cabin 01, 4th Floor,
Shri Krishna Centre, Near Passport Office,
Mithakhali, Navrangpura, Ahmedabad,
Gujarat, India, 380009

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **SHREE KRISHNA INFRASTRUCTURE LIMITED** (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's Books, Papers, Minute Books, Forms and Returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion the Company has, during the audit period covering the financial year ended on March 31, 2026 has complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

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

I) The Companies Act, 2013 (the Act) and the rules made there under;
II) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;
III) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
IV) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings- **Not Applicable during the year under review.**
V) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;
(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009**; Not Applicable for the period under review**
(d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 **– Not Applicable for the period under review**
(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 **– Not Applicable for the period under review**
(f) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments made there under ("Listing Regulations").
(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 for the period under review**; and
(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 **– Not Applicable for the period under review**

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

(i) Secretarial Standards issued by The Institute of Company Secretaries of India.
(ii) The Listing Agreements entered into by the Company with Bombay Stock Exchange(s), if applicable;

All other relevant laws applicable to the Company, a list of which has been provided by the management. The examination and reporting of these laws and rules are limited to whether there are adequate systems and processes in place to monitor and ensure compliance with those laws.

We further report that having regards to the compliance system prevailing in the Company and on examination of the relevant documents and records in pursuance thereof on test check basis, the Company has complied with the following laws applicable specifically to the Company:

• Micro, Small and Medium Enterprises Development Act, 2006
• The Central Goods and Services Tax Act, 2017
• State Goods and Service Tax Act, 2017
• Integrated Goods and Services Tax Act, 2017

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

However, we report the following observations:

- *Regulation 33 of SEBI (LODR) Regulations, 2015 – The Company had delayed in submission of the financial results within the period prescribed under this regulation. Qualification / Observations is mentioned in Auditor Report. However, Company has not submitted Statement on Impact of Audit Qualification in Pdf & XBRL Mode for Year Ended - March 2026.*
- *Regulation 23 (9) of SEBI (LODR) Regulations, 2015 – The Company had delayed in submission of the Related Party Transaction within the period prescribed under this regulation.*

We further report that:

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.

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

- All the decisions were carried out unanimously by the members of the Board and the same were duly recorded in the minutes of the meeting of the Board of Directors.

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

We further report that during the audit period:

- No major restructuring such as mergers, demergers, buy-back or foreign collaboration took place.
- There were no instances of fraud reported to or by the Company during the year under review.

For Ramesh Chandra Bagdi & Associates
Practicing Company Secretaries

Sd/-
CS Ramesh Chandra Bagdi
Proprietor
Membership No: F8276
C. P No: 2871
UDIN: F008276h0011361156
Peer Review Certificate No.: 1560/2021
Date: 26/08/2026
Place: Indore

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 Members,
SHREE KRISHNA INFRASTRUCTURE LIMITED
CIN: L45201GJ1990PLC013979
Office No. 37, Cabin 01, 4th Floor,
Shri Krishna Centre, Near Passport Office,
Mithakhali, Navrangpura, Ahmedabad,
Gujarat, India, 380009

Subject: Declaration by Practicing Company Secretary pursuant to Regulation 34 read with Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, regarding Non-Disqualification of the Directors.

Pursuant to Regulation 34(3) read with Schedule V Para C clause (10)(i)of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and on the basis of the declaration received from the Directors of M/s. **SHREE KRISHNA INFRASTRUCTURE LIMITED** (the 'Company'), I **Mr. Ramesh Chandra Bagdi (Membership No. F8276)** Company Secretary In Practice hereby declare that the under stated Directors of the Company are not debarred or disqualified from being appointed or to continue as Directors of the Company by the SEBI/ Ministry of Corporate Affairs or any other Statutory Authority for the year ended March 31, 2026:

Sr. No.	Name and Address	Designation	Date of Appointment	DIN
1.	ANIL SHIV CHARAN SINGH	Director	06/11/2025	09338444
2.	NISHA PANCHAL	Director	07/08/2025	10736984
3.	HIREN KISHOR PATEL	Independent Director	08/07/2026	10753864
4.	MAHESH SINGH	Independent Director	09/07/2026	11814569

For Ramesh Chandra Bagdi & Associates
Practicing Company Secretaries

Sd/-
CS Ramesh Chandra Bagdi
Proprietor
Membership No: F8276
C. P No: 2871
UDIN: F008276h0011361212
Peer Review Certificate No.: 1560/2021
Date: 26/08/2026
Place: Indore

INDEPENDENT AUDITOR'S REPORT

To the Members of Shree Krishna Infrastructure Limited

Report on the Audit of the Financial Statements

Disclaimer of Opinion

We were engaged to audit the accompanying financial statements of **Shree Krishna Infrastructure Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2026 and the Statement of Profit and Loss, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

We do not express an opinion on the accompanying financial statements of the Company. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements, and accordingly, we do not express an opinion on the said financial statements.

Basis for Disclaimer of Opinion

Due to change in management (shareholders) of the Company during the current financial year, the current management was not able to provide sufficient and appropriate financial/ accounting records to verify the transactions entered in the books of accounts of the Company such as bank statements, loan agreements, trade receivables and trade payables confirmations and invoices and supporting vouchers for sales and other expenses during the year. Further, we are unable to confirm or verify by alternative means the state of affairs of the Company for the year ended 31 March 2026 its profit and its cash flows for the year ended on that date.

Responsibilities of Management and Those Charged with Governance for the 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 financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with relevant rules issued thereunder.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to conduct an audit of the Company's financial statements in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India and to issue an auditor's report. However, because of the matters described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in India in terms of the Code of Ethics issued by the Institute of Chartered Accountants of India and the relevant provisions of the Act, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Other Matter

The audit of financial statements for the year ended March 31, 2025, was carried out and reported by M/s. Bharat Gupta & Company, Chartered Accountants vide their unmodified audit report dated 20 May 2025, whose report has been furnished to us by the management and which has been relied upon by us for the purpose of our audit of the financial statements.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor’s Report) Order, 2020 (“the Order”) issued by the Central Government of India in terms of section 143(11) of the Act, we give in “Annexure 1”, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, and because of the significance of the matters described in the Basis for Disclaimer of Opinion section above, we report that:

a) We were unable to obtain all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit of the aforesaid financial statements.

b) Due to the possible effects of the matters described above, we are unable to state whether 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) Because of the significance of the matters described in the Basis for Disclaimer of Opinion section above, we are unable to state whether the Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

d) Because of the significance of the matters described in the Basis for Disclaimer of Opinion section above, we are unable to state whether the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors as on March 31, 2026, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 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 with reference to Ind AS financial statements of the Company and the operating effectiveness of such controls, we give our separate report in “Annexure 2”.

g) In In our opinion and to the best of our information and according to the explanations given to us, the Company being a private company, section 197 of the Act related to the managerial remuneration is not applicable.

h) Because of the significance of the matters described in the Basis for Disclaimer of Opinion section above, we are unable to comment upon the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended.

For **NKSC & Co.**
Chartered Accountants
ICAI Firm Registration No.020076N

Sd/-

____

Priyank Goyal
Partner
Membership No.: 521986
UDIN: 26521986OVGJUK3416

Place: New Delhi
Date: May 29, 2026

Annexure 1 to the Independent Auditor's Report

[Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditor's Report of even date to the members of **Shree Krishna Infrastructure Limited** on the Ind AS financial statements for the year ended March 31, 2026]

Based on the audit procedures performed for the purpose of reporting a true and fair view on the Ind AS financial statements of the Company and taking into consideration the information, explanations and written representation given to us by the management and the books of account and other records examined by us in the normal course of audit, we report that:

(i) (a) (A) The Company has not 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 and accordingly, reporting under clause (i)(a)(B) of paragraph 3 of the Order is not applicable.

(b) During the year, the Property, Plant and Equipment of the Company have not been physically verified by the management and as such, we cannot comment on material discrepancies existing, if any. In our opinion, the frequency of verification is not reasonable having regard to the size of the Company and the nature of its assets.

(c) The Company does not have any immovable property and accordingly, reporting under clause (i)(c) of paragraph 3 of the Order is not applicable.

(d) The Company has not revalued its property, plant and equipment and/or intangible assets during the year. Accordingly, reporting under clause (i)(d) of paragraph 3 of the Order is not applicable.

(e) No proceedings have been initiated or are pending against the Company as at March 31, 2026 for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

(ii) (a) The management has not conducted physical verification of inventory at reasonable intervals during the year.

(b) The Company has not obtained any sanctioned working capital limit during the year, from banks and/or financial institutions, on the basis of security of current assets. Therefore, reporting under clause (ii)(b) of paragraph 3 of the Order is not applicable.

(iii) During the year, the Company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, reporting under clause (iii) of paragraph 3 of the Order is not applicable.

(iv) Based on information and explanation given to us in respect of loans, investments, guarantees and securities, the Company has complied with the provisions of section 185 and 186 of the Act.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the provisions of Sections 73 to 76 of the Act and the rules framed there under. Accordingly, reporting under clause (v) of paragraph 3 of the Order is not applicable.

(vi) The Central Government has not prescribed the maintenance of cost records for any of the products of the Company under sub-section (1) of section 148 of the Act and the rules framed there under.

(vii) (a) We draw attention to our para of Basis for Disclaimer of Opinion wherein we have mentioned that the management was not able to provide sufficient and appropriate financial records to verify the transaction entered during the year and accordingly, we cannot comment upon the reporting under clause (vii) of paragraph 3 of the Order.

(viii) We have not come across any transaction(s) which were previously not recorded in the books of account of the Company that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

(ix) (a) The Company has not taken any loans or other borrowings from any lender. Accordingly, reporting under clause (ix)(a) of paragraph 3 of the Order is not applicable.

(b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) The Company did not obtain any money by way of term loans during the year/and there were no outstanding term loans at the beginning of the year. Accordingly, reporting under clause (ix)(c) of paragraph 3 of the Order is not applicable.

(d) On an overall examination of the Ind AS financial statements of the Company, no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) On an overall examination of the Ind AS financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures as defined under the Companies Act.

(f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, as defined under the Companies Act.

(x) (a) Based upon the audit procedure performed and the information and explanations given by the management, the Company has not raised money by way of initial public offer or further public offer including debt instruments and term loans. Therefore, reporting under clause (x)(a) of paragraph 3 of the Order is not applicable.

(b) Based upon the audit procedure performed and the information and explanations given by the management, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Therefore, reporting under clause (x)(b) of paragraph 3 of the Order is not applicable.

(xi) (a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company or any fraud on the Company by its officers or employees, noticed or reported during the year, nor have we been informed of any such instance by the management.

(b) No report under section 143(12) of the Act has been filed with the Central Government by the auditors of the Company in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014, during the year or upto the date of this report.

(c) There are no whistle blower complaints received by the Company during the year and upto the date of this report.

(xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, reporting under clause (xii) of paragraph 3 of the Order is not applicable.

(xiii) According to the information and explanation given to us, all transactions entered into by the Company with the related parties are in compliance with Sections 177 and 188 of Act, where applicable and the details have been disclosed in the Ind AS Financial Statements etc., as required by the applicable accounting standards.

(xiv) (a) In our opinion, though the Company is required to have an internal audit system under section 138 of the Act, however, it does not have the same established for the year.

(xv) According to the information and explanations given to us, the Company has not entered into any non-cash transactions with directors or persons connected with him during the year and hence, provisions of section 192 of the Act are not applicable to the Company.

(xvi) According to the information and explanation given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Therefore, reporting under clause (xvi) of paragraph 3 of the Order are not applicable.

(xvii) The Company has not incurred cash losses in the current financial year and in the immediately preceding financial year.

(xviii) There has been resignation of the statutory auditors during the year, however, no issues, objections or concerns were raised by the outgoing auditors.

(xix) We draw attention to our **Basis for Disclaimer** paragraph of our main audit report wherein we have mentioned that the management was not able to provide sufficient and appropriate financial records to verify the transaction entered during the year and accordingly, we cannot comment upon whether the Company may not be 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) (a) he provisions of section 135 of the Act are not applicable to the Company. Hence, reporting under clause (xx) of paragraph 3 of the Order is not applicable.

For **NKSC & Co.**
Chartered Accountants
ICAI Firm Registration No. 020076N

Sd/-

____

Priyank Goyal
Partner
Membership No.: 521986
UDIN: 26521986OVGJUK3416

Place: New Delhi
Date: May 29, 2026

ANNEXURE 2 TO THE INDEPENDENT AUDITOR'S REPORT

[Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditor's Report of even date to the members of Shree Krishna Infrastructre Limited on the Ind AS financial statements for the year ended March 31, 2026]

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 were engaged to audit the internal financial controls over financial reporting of Shree Krishna Infrastructre Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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, to the extent applicable to an audit of internal financial controls, both issued by the ICAI. Because of the matter described in Disclaimer of Opinion paragraph below, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on internal financial controls system over financial reporting of the Company.

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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Disclaimer of Opinion

According to the information and explanation given to us, the Company has not established its internal financial control over financial reporting on criteria based on or considering the essential components of internal control stated in the Guidance Note issued by ICAI.

Because of this reason, we are unable to obtain sufficient appropriate audit evidence to provide a basis for our opinion whether the Company had adequate internal financial controls over financial reporting and whether such internal financial controls were operating effectively as at March 31, 2026.

We have considered the disclaimer reported above in determining the nature, timing, and extent of audit tests applied in our audit of the standalone Ind AS financial statements of the Company, and the disclaimer does not affect our opinion on the standalone Ind AS financial statements of the Company.

For **NKSC & Co.**

Chartered Accountants

ICAI Firm Registration No.020076N

Sd/-

Priyank Goyal

Partner

Membership No. 521986

UDIN: 26521986OVGJUK3416

Place: New Delhi
Date: 29 May 2026

Background

Shree Krishna Infrastructure Limited ("the Company") is a public company domiciled in India, with its registered office situated at Office No. 37, Cabin 01, 4th Floor, Shri Krishna Centre, Near Passport Office, Mithakhali, Navrangpura, Ahmedabad City, Gujarat, India, 380009. The Company was incorporated on July 03, 1990. The shares of the Company are listed on the Bombay Stock Exchange (BSE). The Company is engaged in the business of real estate and infrastructure development.

1. Basis of preparation

(i) Statement of compliance with Indian Accounting Standards:

These Ind AS financial statements ("the Financial Statements") have been prepared in accordance with the Indian Accounting Standards ('Ind AS') as notified by Ministry of Corporate Affairs ('MCA') under Section 133 of the Companies Act, 2013 ('Act') read with the Companies (Indian Accounting Standards) Rules, 2015, as amended and other relevant provisions of the Act. The Company has uniformly applied the accounting policies for all the periods presented in these financial statements.

The financial statements for the year ended March 31, 2026 were authorised and approved for issue by the Board of Directors on May 29, 2026.

The material accounting policies adopted for preparation and presentation of these financial statements are included in Note 2. These policies have been applied consistently by the Company for all the periods presented in these financial statements.

(ii) Current and non-current classification

All assets and liabilities have been classified and presented as current or non-current in accordance with the Company's normal operating cycle other criteria set out in the Schedule III to the Act.

(iii) Functional and presentation currency

These financial statements are presented in Indian Rupees (₹), which is also the Company's functional currency. All amounts have been rounded-off to the nearest lacs, unless otherwise indicated.

(iv) Basis of measurement

The financial statements have been prepared on the historical cost basis except for the following items:

Items	**Basis of measurement**
Certain financial assets and liabilities	Fair value
Net defined benefit asset/liability	Fair value of plan asset less present value of defined benefit obligation

(v) Use of estimates and judgements

The preparation of the Company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the related disclosures. Actual results may differ from these estimates.

Significant management judgements:

- **Recognition of deferred tax assets –** The extent to which deferred tax assets can be recognised is based on an assessment of the probability of the future taxable income against which the deferred tax assets can be utilised.

- **Business model assessment –** The Company determines the business model at a level that reflects how groups of financial assets are managed together to achieve a business objective. This assessment includes judgement reflecting all relevant evidence including how the performance of the assets is evaluated and their performance measured, the risks that affect the performance of the assets and how these are managed and how the managers of the assets are compensated. The Company monitors financial assets measured at amortised cost that are derecognised prior to their maturity to understand the reason for their disposal and whether the reasons are consistent with the objective of the business for which the asset was held. Monitoring is part of the Company's continuous assessment of whether the business model for which the remaining financial assets are held continues to be appropriate and if it is not appropriate whether there has been a change in business model and accordingly prospective change to the classification of those assets are made.

- **Evaluation of indicators for impairment of assets –** The evaluation of applicability of indicators of impairment of assets requires assessment of several external and internal factors which could result in deterioration of recoverable amount of the assets.

- **Expected credit loss (ECL) –** The measurement of expected credit loss allowance for financial assets measured at amortised cost requires use of complex models and significant assumptions about future economic conditions and credit behaviour (e.g., likelihood of customers defaulting and resulting losses). The Company makes significant judgements regarding the following while assessing expected credit loss:

  - Determining criteria for significant increase in credit risk
  - Establishing the number and relative weightings of forward-looking scenarios for each type of product/market and the associated ECL
  - Establishing groups of similar financial assets for the purposes of measuring ECL.

- **Provisions –** At each Balance Sheet date, based on the management judgment, changes in facts and legal aspects, the Company assesses the requirement of provisions against the outstanding contingent liabilities. However, the actual future outcome may be different from this judgement.

Significant estimates:

- **Useful lives of depreciable/amortisable assets –** Management reviews its estimate of useful lives, residual values, and method of depreciation of depreciable/amortisable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical and economic obsolescence that may change the utility of assets.

- **Defined benefit obligation (DBO) –** Management’s estimate of the DBO is based on several underlying assumptions such as standard rates of inflation, mortality, discount rate and anticipation of future salary increases. Variation in these assumptions may significantly impact the DBO amount and the annual defined benefit expenses.

- **Fair value measurements –** Management applies valuation techniques to determine the fair value of financial instruments (where active market quotes are not available). This involves developing estimates and assumptions consistent with how market participants would price the instrument.

2 Summary of material accounting policies

(i) Revenue

Effective April 1, 2018, the Company has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognized. The Standard requires apportioning revenue earned from contracts to individual promises, or performance obligations, on a relative stand-alone selling price basis, using a five-step model. Ind AS 115 replaces Ind AS 18 Revenue and Ind AS 11 Construction Contract. The Company has adopted Ind AS 115 using the cumulative effect method. The effect of initially applying this standard is recognized at the date of initial application (i.e., April 1, 2018) and the comparative information in the statement of profit and loss is not restated – i.e., the comparative information continues to be reported under Ind AS 18.

Revenue from sale of goods

Revenue is recognised upon transfer of control of promised product or services to customer in an amount that reflect the consideration which the Company expects to receive in exchange for those product or services at the fair value of the consideration received or receivable, which is generally the transaction price, net of any taxes/duties and discounts.

The Company satisfies a performance obligation and recognises revenue over time, if one of the following criteria is met:

a. The customer simultaneously receives and consumes the benefits provided by the Company's performance as the Company performs; or
b. The Company's performance creates or enhances an asset that the customer controls as the asset is created or enhanced; or
c. The Company's performance does not create an asset with an alternative use to the Company and an entity has an enforceable right to payment for performance completed to date.

For performance obligations where one of the above conditions are not met, revenue is recognised at the point in time at which the performance obligation is satisfied.

Revenue from sale of products is recognised at a time on which the performance obligation is satisfied.

Recognition in case of local sales is generally recognised on the dispatch of goods. Revenue from export sales is generally recognised on the basis of the dates of 'On Board Bill of Lading'. The Company recognises provision for sales return, based on the historical results, measured on net basis of the margin of the sale.

(ii) Other income

Interest income

Interest income on time deposits and inter corporate loans is recognised using the effective interest method.

The 'effective interest rate' is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument to the gross carrying amount of the financial asset.

Profit on sale of investments

Profit on sale of investments are recognised in Statement of Profit or Loss only when the investments are sold.

(iii) Employee Benefits

Short term employee benefits:

Short term employee benefit obligations are measured on an undiscounted basis and are expenses off as the related services are provided. Benefits such as salaries, wages, and bonus etc. are recognised in the statement of profit and loss in the year in which the employee renders the related service. The liabilities are presented as current employee benefit obligation in the balance sheet.

Long term employee benefits:

Defined contribution plan: Provident fund

All employees of the Company are entitled to receive benefits under the Provident Fund, which is a defined contribution plan. Both the employee and the employer make monthly contributions to the plan at a predetermined rate as per the provisions of The Employees Provident Fund and Miscellaneous Provisions Act, 1952. These contributions are made to the fund administered and managed by the Government of India. The Company has no further obligations under the plan beyond its monthly contributions. Obligation for contribution to defined contribution plan are recognised as an employee benefit expense in statement of profit and loss in the period during which the related services are rendered by the employees.

Defined Benefit Plan: Gratuity

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan.

The Company provides for retirement benefits in the form of Gratuity, which provides for lump sum payments to vested employees on retirement, death while in service or on termination of employment in an amount equivalent to 15 days basic salary for each completed year of service. Vesting occurs upon completion of five years of service. Benefits payable to eligible employees of the Company with respect to gratuity is accounted for on the basis of an actuarial valuation as at the balance sheet date.

The present value of such obligation is determined by the projected unit credit method and adjusted for past service cost and fair value of plan assets as at the balance sheet date through which the obligations are to be settled. The resultant actuarial gain or loss on change in present value of the defined benefit obligation or change in return of the plan assets is recognised as an income or expense in the other comprehensive income. The Company’s obligation in respect of defined benefit plans is calculated by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets.

The Company determines the net interest expense/(income) on the net defined benefit liability/(asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability/(asset), taking into account any changes in the net defined benefit liability/(asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in the statement of profit and loss.

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service (‘past service cost’ or ‘past service gain’) or the gain or loss on curtailment is recognised immediately in the statement of profit and loss. The Company recognises gains and losses on the settlement of a defined benefit plan when the settlement occurs.

The Plan assets of the Company are managed by Life Insurance Corporation of India through a trust created by the Company in terms of an insurance policy taken on fund obligations with respect to its gratuity plan.

Other long-term benefits: Compensated absences

Benefits under the Company’s compensated absences scheme constitute other employee benefits. The liability in respect of compensated absences is provided on the basis of an actuarial valuation using the Projected Unit Credit Method done by an independent actuary as at the balance sheet date. Actuarial gain and losses are recognised immediately in other comprehensive income.

(iv) Tax expense

Income tax comprises current and deferred tax. It is recognised in the statement of profit and loss except to the extent that it relates to a business combination or to an item recognised directly in equity or in other comprehensive income.

Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.
Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognised in respect of carried forward tax losses and tax credits. Deferred tax is not recognised for:

- temporary differences arising on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss at the time of the transaction;
- taxable temporary differences arising on the initial recognition of goodwill.

Deferred tax assets are recognised to the extent that it is probable that future taxable profits will be available against which they can be used. The existence of unused tax losses is strong evidence that future taxable profit may not be available. Therefore, in case of a history of recent losses, the Company recognises a deferred tax asset only to the extent that it has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which such deferred tax asset can be realised. Deferred tax assets – unrecognised or recognised, are reviewed at each reporting date and are recognised/ reduced to the extent that it is probable/ no longer probable respectively that the related tax benefit will be realised.

(v) Inventories

Raw materials, stores and spares, work-in-progress, manufactured finished goods and traded goods are valued at lower of cost or net realisable value. The comparison of cost and net realisable value is made on an item by item basis. Cost comprises of all cost of purchase, cost of conversion and other cost incurred in bringing them to their respective present location and condition. Cost is determined using first in, first out method of inventory valuation.

Loose tools and scrap are valued at estimated realisable value.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

Provision of obsolescence on inventories is considered on the basis of management’s estimate based on demand and market of the inventories.

in the balance sheet based on their nature.

(vi) Cash and cash equivalents

Cash and cash equivalents consist of cash, bank balances in current accounts and short term highly liquid investments that are readily convertible to cash with original maturities of three months or less at the time of purchase and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are shown within borrowings in current financial liabilities in the balance sheet.

(vii) Provisions, contingent liabilities, and contingent assets

Provisions

The Company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources, and a reliable estimate can be made of the amount of obligation.

If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost.

Contingent liability

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote.

Contingent assets

Contingent assets are possible assets that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

(viii) Property, plant and equipment

Recognition and measurement

All items of property, plant and equipment are stated at historical cost less depreciation. Freehold land is carried at cost. All other items of property, plant and equipment are stated at cost net of recoverable taxes (wherever applicable), which includes capitalised borrowing costs less depreciation and impairment, if any.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, if any, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in the statement of profit and loss.

On transition to Ind AS, the Company had elected to continue with carrying value of all its property, plant and equipment recognised as at 1 April 2016 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

Subsequent expenditure

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced.

All other repairs and maintenance are charged to the Statement of Profit and Loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual values

Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual value over their useful life using straight line method and is recognised in the statement of profit and loss.

The estimated useful lives of items of property, plant and equipment for the current and comparative periods are as under and the same are equal to lives specified as per schedule II of the Act.

The useful lives of the assets are as under:

Particulars	Useful lives (in years)
Tangible assets:	
Land	Indefinite period
Computers	3 Years
Furniture & Fixtures	10 Years
Intangible assets	Indefinite period

Based on technical evaluation and consequent advice, the management believes that its estimates of useful lives as given above best represent the period over which management expects to use these assets. Depreciation on addition to property, plant and equipment is provided on pro-rata basis from the date the assets are ready for intended use. Depreciation on sale/discard from property, plant and equipment is provided for up to the date of sale, deduction or discard of property, plant and equipment as the case may be.

Depreciation method, useful lives and residual values are reviewed at each financial year-end, and changes, if any, are accounted for prospectively.

(ix) Impairment of non-financial assets

The Company's non-financial assets, other than inventories and deferred tax assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's or CGU's recoverable amount is estimated.
For impairment testing, assets that do not generate independent cash inflows are grouped together into cash-generating units (CGUs). Each CGU represents the smallest group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs.

The recoverable amount of a CGU (or an individual asset) is the higher of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, 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 CGU (or the asset).

An impairment loss is recognised if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment losses are recognised in the statement of profit and loss. Impairment loss recognised in respect of a CGU is allocated first to reduce the carrying amount of any goodwill allocated to the CGU, and then to reduce the carrying amounts of the other assets of the CGU (or group of CGUs) on a pro rata basis.

After impairment, depreciation/amortisation is provided on the revised carrying amount of the asset over its remaining useful life.

(x) Financial instruments

Initial recognition and measurement

Trade receivables and debt securities issued are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Company becomes a party to the contractual provisions of the instrument.

A financial asset or financial liability is initially measured at fair value plus, transaction costs that are directly attributable to its acquisition or issue, except for an item recognised at fair value through profit and loss. Transaction cost of financial assets carried at fair value through profit and loss is expensed in the statement of profit and loss.

Classification and subsequent measurement

<u>Financial assets</u>
On initial recognition, a financial asset is classified as measured at:

- amortised cost,
- Fair value through other comprehensive income (FVOCI), or
- Fair value through profit and loss (FVTPL)

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.
Financial assets are not reclassified subsequent to their initial recognition, except if and in the period the Company changes its business model for managing financial assets.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:

- the asset is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A debt investment is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL:

- the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis.
All financial assets not classified to be measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Company may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI or at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

<u>Financial assets: Business model assessment</u>

The Company makes an assessment of the objective of the business model in which a financial asset is held at a portfolio level because this best reflects the way the business is managed and information is provided to management. The information considered includes:

- the stated policies and objectives for the portfolio and the operation of those policies in practice. These include whether management's strategy focuses on earning contractual interest income, maintaining a particular interest rate profile, matching the duration of the financial assets to the duration of any related liabilities or expected cash outflows or realising cash flows through the sale of the assets;
- how the performance of the portfolio is evaluated and reported to the Company's management;
- the risks that affect the performance of the business model (and the financial assets held within that business model) and how those risks are managed;
- how managers of the business are compensated – e.g., whether compensation is based on the fair value of the assets managed or the contractual cash flows collected; and
- the frequency, volume and timing of sales of financial assets in prior periods, the reasons for such sales and expectations about future sales activity.

Transfers of financial assets to third parties in transactions that do not qualify for derecognition are not considered sales for this purpose, consistent with the Company's continuing recognition of the assets

Financial assets that are held for trading or are managed and whose performance is evaluated on a fair value basis are measured at FVTPL.

Financial assets: Assessment whether contractual cash flows are solely payments of principal and interest
For the purposes of this assessment, 'principal' is defined as the fair value of the financial asset on initial recognition. 'Interest' is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs (e.g., liquidity risk and administrative costs), as well as a profit margin.

In assessing whether the contractual cash flows are solely payments of principal and interest, the Company considers the contractual terms of the instrument. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of contractual cash flows such that it would not meet this condition. In making this assessment, the Company considers:

- contingent events that would change the amount or timing of cash flows;
- terms that may adjust the contractual coupon rate, including variable interest rate features; prepayment and extension features; and
- terms that limit the Company's claim to cash flows from specified assets (e.g., non- recourse features).

A prepayment feature is consistent with the solely payments of principal and interest criterion if the prepayment amount substantially represents unpaid amounts of principal and interest on the principal amount outstanding, which may include reasonable additional compensation for early termination of the contract. Additionally, for a financial asset acquired at a significant discount or premium to its contractual par amount, a feature that permits or requires prepayment at an amount that substantially represents the contractual par amount plus accrued (but unpaid) contractual interest (which may also include reasonable additional compensation for early termination) is treated as consistent with this criterion if the fair value of the prepayment feature is insignificant at initial recognition.

<u>Financial assets: Subsequent measurement and gains and losses</u>

Financial assets at amortised cost: These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses, if any. Interest income and impairment are recognised in the statement of profit and loss. Any gain or loss on derecognition is recognised in statement of profit and loss.

Financial assets at FVTPL: These assets are subsequently measured at fair value. Net gains and losses, including any interest income, are recognised in the statement of profit and loss.

Debts investments at FVOCI: These assets are subsequently measured at fair value. Interest income under the effective interest method, foreign exchange gains and losses and impairment are recognised in profit or loss. Other net gains and losses are recognised in OCI. On Derecognition, gains and losses accumulated in OCI are reclassified to profit or loss.

Equity investments at FVOCI: These assets are subsequently measured at fair value. Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in OCI and are not reclassified to profit or loss.

Financial liabilities: classification, subsequent measurement & gain and loss

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held for trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in the statement of profit and loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in the statement of profit and loss. Any gain or loss on derecognition is also recognised in the statement of profit and loss.

Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the assets and settle the liabilities simultaneously.

Derecognition

Financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the Company enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

Financial liabilities

The Company derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire.

The Company also derecognises a financial liability when its terms are modified and the cash flows under the modified terms are substantially different. In this case, a new financial liability based on the modified terms is recognised at fair value. The difference between the carrying amount of the financial liability extinguished and the new financial liability with modified terms is recognised in the statement of profit and loss.

Impairment of financial instruments

The Company recognises loss allowances for expected credit losses on:-

- Financial assets measured at amortised cost; and

- Financial assets measured at FVOCI- debt investments

At each reporting date, the Company assesses whether financial assets carried at amortised cost and debt securities at FVOCI are credit impaired. A financial asset is 'credit-impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred. Evidence that a financial asset is credit - impaired includes the following observable data:

- significant financial difficulty of the borrower or issuer;
- a breach of contract such as a default or being past due for agreed credit period;
- the restructuring of a loan or advance by the Company on terms that the Company would not consider otherwise;
- it is probable that the borrower will enter bankruptcy or other financial reorganisation; or
- the disappearance of an active market for a security because of financial difficulties.

Expected credit loss

Loss allowances for trade receivables are always measured at an amount equal to lifetime expected credit losses.

Lifetime expected credit losses are the expected credit losses that result from all possible default events over the expected life of a financial instrument.

12-month expected credit losses are the portion of expected credit losses that result from default events that are possible within 12 months after the reporting date (or a shorter period if the expected life of the instrument is less than 12 months).

In all cases, the maximum period considered when estimating expected credit losses is the maximum contractual period over which the Company is exposed to credit risk.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating expected credit losses, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Company's historical experience and informed credit assessment and including forward looking information.

The Company assumes that the credit risk on a financial asset has increased significantly if it is more than agreed credit period.

The Company considers a financial asset to be in default when:

- the borrower is unlikely to pay its credit obligations to the Group in full, without recourse by the Group to actions such as realising security (if any is held); or
- the financial asset is past due and not recovered within agreed credit period.

Measurement of expected credit losses

Expected credit losses are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e., the difference between the cash flows due to the Company in accordance with the contract and the cash flows that the Company expects to receive).

Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets disclosed in the Balance Sheet.

Write-off

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Company determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Company's procedures for recovery of amounts due.

(xi) Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average numbers of equity shares outstanding during the period are adjusted for events such as bonus issue, share split or consolidation of shares.

For calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares. The dilutive potential equity shares are deemed converted into equity shares as at the beginning of the period unless they have been issued at a later date.

SHREE KRISHNA INFRASTRUCTURE LIMITED
CIN NO. : L45201GJ1990PLC013979
Balance Sheet as at March 31, 2026
(All amounts are ₹ in lacs, unless stated otherwise)

	Note	As at March 31, 2026	As at March 31, 2025
Assets			
Non-current assets			
Property, plant & equipment	3	0.88	10.37
Intangible assets under development		-	26.73
Financial assets			
Non-current investment	4	-	90.11
Others	5	-	710.31
Deferred tax assets (net)	6	0.27	0.27
		1.15	**837.79**
Current assets			
Inventories	7	-	6.62
Financial assets			
Trade receivables	8	-	11.91
Cash and cash equivalents	9	0.27	328.76
Other financial assets	10	1,188.77	0.10
Current tax assets (net)	11	2.56	-
Other current assets	12	7.16	11.09
		1,198.76	**358.47**
Total Assets		**1,199.91**	**1,196.26**
Equity and Liabilities			
Equity			
Equity share capital	13	1,100.00	1,100.00
Other equity	14	99.57	90.25
		1,199.57	**1,190.25**
Liabilities			
Current liabilities			
Financial liabilities			
Trade payables	15	-	1.06
Current tax liabilities	16	-	1.16
Other current liabilities	17	0.34	3.79
		0.34	**6.01**
Total Equity and Liabilities		**1,199.91**	**1,196.26**

Summary of significant accounting policies 2
The accompanying notes form an integral part of these financial statements.
As per our report of even date.

For **NKSC & Co.**
Chartered Accountants
Firm Registration No. 020076N

Sd/-
Priyank Goyal
Partner
Membership No.: 521986
UDIN: 26521986OVGJUK3416

Place: New Delhi
Date: 29 May, 2026

For and on behalf of the Board of Directors of
Shree Krishna Infrastructure Limited

Sd/-
Anil Shiv Charan Singh
Director
DIN: 09338444

Sd/-
Nisha Panchal
Director
DIN: 10736984

Sd/-
Vishal Gupta
CFO
PAN No. AIHPG2913M

Sd/-
Aaradhna Fulwani
Company Secretary
ICSI M No. A57197

Place: Gujarat
Date: 29 May, 2026

SHREE KRISHNA INFRASTRUCTURE LIMITED
CIN NO. : L45201GJ1990PLC013979
Statement of Profit and Loss for the year ended March 31, 2026
(All amounts are ₹ in lacs, unless stated otherwise)

	Note	For the year ended March 31, 2026	For the year ended March 31, 2025
Income			
Revenue from operations	18	3.44	79.55
Other income	19	61.93	4.57
Total Income		**65.37**	**84.12**
Expenses			
Changes in inventories of stock-in-trade	20	6.62	-
Employee benefit expense	21	5.59	42.28
Depreciation and amortisation expense	22	0.13	5.23
Other expenses	23	41.86	32.00
Total Expenses		**54.20**	**79.51**
Profit before exceptional items and tax		**11.17**	**4.61**
Less: Exceptional items		-	-
Profit before tax		**11.17**	**4.61**
Tax expense			
Current tax		1.85	1.16
		1.85	**1.16**
Profit after tax		**9.32**	**3.45**
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss			
- Remeasurement of equity instruments		-	-
- Remeasurement of defined benefit plans		-	-
- Income tax relating to these items		-	-
		-	**-**
Items that will be reclassified subsequently to profit or loss			
- Foreign currency translation reserve		-	-
- Income tax relating to these items		-	-
		-	**-**
Total comprehensive income		**9.32**	**3.45**
Earnings per equity share (in ₹):			
-Basic and diluted earnings/(loss) per share	24	0.08	0.03

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

As per our report of even date.

For **NKSC & Co.**
Chartered Accountants
Firm Registration No. 020076N

Sd/-
Priyank Goyal
Partner
Membership No.: 521986
UDIN: 26521986OVGJUK3416

Place: New Delhi
Date: 29 May, 2026

For and on behalf of the Board of Directors of
Shree Krishna Infrastructure Limited

Sd/-
Anil Shiv Charan Singh
Director
DIN: 09338444

Sd/-
Nisha Panchal
Director
DIN: 10736984

Sd/-
Vishal Gupta
CFO
PAN No. AIHPG2913M

Sd/-
Aaradhna Fulwani
Company Secretary
ICSI M No. A57197

Place: Gujarat
Date: 29 May, 2026

SHREE KRISHNA INFRASTRUCTURE LIMITED
CIN NO. : L45201GJ1990PLC013979
Statement of Cash flows for the year ended March 31, 2026
(All amounts are ₹ in lacs, unless stated otherwise)

	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash flow from operating activities		
Profit before tax	11.17	4.61
Adjustments to reconcile (loss) before tax to cash generated from operations		
Depreciation and amortisation expenses	0.13	0.28
Finance costs	-	(4.57)
Interest received	(52.92)	-
Adjustments for (increase)/decrease in operating assets		
Inventories	6.62	-
Trade receivables	11.91	-
Non-current investment	90.11	-
Other financial assets	(478.36)	242.79
Other current assets	3.93	2.79
Adjustments for increase/(decrease) in operating liabilities		
Trade payables	(1.06)	1.06
Other current liabilities	(3.45)	3.20
Cash (used in)/generated from operations	**(411.92)**	**250.16**
Less: Income tax paid, net of refunds	(5.58)	(1.05)
Net cash flow (used in)/generated from operating activities (A)	**(417.50)**	**249.11**
Cash flows from investing activities		
(Payments for) PPE, intangible assets and CWIP	36.09	(8.42)
Interest received	52.92	4.57
Net cash flow (used in)/generated from operating activities (A)	**89.01**	**(3.85)**
Cash flows from financing activities		
Proceeds from issue of share capital	-	50.00
Payments of other equity instruments	-	(12.50)
Net cash flow generated from financing activities (C)	**-**	**37.50**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**(328.49)**	**282.77**
Cash and cash equivalents at the beginning of the year	328.76	45.99
Cash and cash equivalents at the end of the year	**0.27**	**328.76**

Notes to Statement of cash flows:

(i). **Components of cash and bank balances**	As at March 31, 2026	As at March 31, 2026
Balances with banks		
- on current account	0.26	304.41
Cash on hand	0.01	24.36
Cash and bank balances at end of the year	**0.27**	**328.76**

(ii). The above Statement of cash flows has been prepared in accordance with the "Indirect Method" as set out in the Ind AS - 7 "Statement of Cash Flows" specified under Section 133 of the Companies Act, 2013.

(iii). The above Statement of cash flows should be read in conjuction with the accompanying notes 1 to 36.

As per our report of even date.

For **NKSC & Co.**
Chartered Accountants
Firm Registration No. 020076N

Sd/-
Priyank Goyal
Partner
Membership No.: 521986
UDIN: 26521986OVGJUK3416

Place: New Delhi
Date: 29 May, 2026

For and on behalf of the Board of Directors of
Shree Krishna Infrastructure Limited

Sd/-
Anil Shiv Charan Singh
Director
DIN: 09338444

Sd/-
Nisha Panchal
Director
DIN: 10736984

Sd/-
Vishal Gupta
CFO
PAN No.

Sd/-
Aaradhna Fulwani
Company Secretary
ICSI M No. A57197

Place: Gujarat
Date: 29 May, 2026

SHREE KRISHNA INFRASTRUCTURE LIMITED
CIN NO. : L45201GJ1990PLC013979
Statement of Changes in Equity for the year ended March 31, 2026
(All amounts are ₹ in lacs, unless stated otherwise)

A. Equity share capital

Opening Balance as at 1 April, 2024	**1,050.00**
Change in equity share capital	50.00
Balance as at March 31, 2025	**1,100.00**
Change in equity share capital	-
Balance as at March 31, 2026	**1,100.00**

B. Other equity

Particulars	Reserves & surplus		Accumulated other comprehensive income	Total
	Securities premium reserve account	Retained earnings		
Opening Balance as at 1 April, 2024	72.73	14.07	-	**86.80**
Adjustments during the year:			-	**-**
Profit for the year	-	3.45		**3.45**
Conversion of preferntial warrant to equity shares	-	-		**-**
Balance as at March 31, 2025	**72.73**	**17.52**	**-**	**90.25**
Adjustments during the year	-	9.32	-	9.32
Balance as at March 31, 2026	**72.73**	**26.84**	**-**	**99.57**

As per our report of even date.

For **NKSC & Co.**
Chartered Accountants
Firm Registration No. 020076N

Sd/-
Priyank Goyal
Partner
Membership No.: 521986
UDIN: 26521986OVGJUK3416

Place: New Delhi
Date: 29 May, 2026

For and on behalf of the Board of Directors of
Shree Krishna Infrastructure Limited

Sd/-
Anil Shiv Charan Singh
Director
DIN: 09338444

Sd/-
Nisha Panchal
Director
DIN: 10736984

Sd/-
Vishal Gupta
CFO
PAN No.

Sd/-
Aaradhna Fulwani
Company Secretary
ICSI M No. A57197

Place: Gujarat
Date: 29 May, 2026

(All amounts are ₹ in lacs, unless stated otherwise)

3 Property, plant & equipment

For the period ended March 31, 2026	Gross block (at cost)				Accumulated depreciation				Net block
	As at April 1, 2025	Additions during the year	Disposal/ Adjustment	As at March 31, 2026	As at April 1, 2025	Depreciation during the year	Disposal/ Adjustment	As at March 31, 2026	As at March 31, 2026
Computer & printer	6.35	-	-	6.35	5.78	0.05	-	5.83	0.52
Furniture and Fixtures	1.53	-	-	1.53	1.09	0.08	-	1.17	0.36
Land	9.35	-	9.35	-	-	-	-	-	-
Intangible assets	0.36	-	-	0.36	0.36	-	-	0.36	-
	17.59	**-**	**9.35**	**8.24**	**7.23**	**0.13**	**-**	**7.37**	**0.88**

For the year ended March 31, 2025	Gross block (at cost)				Accumulated depreciation				Net block
	As at April 1, 2024	Additions during the year	Disposal/ Adjustment	As at March 31, 2025	As at April 1, 2024	Depreciation during the year	Disposal/ Adjustment	As at March 31, 2025	As at March 31, 2025
Computer & printer	6.00	0.35	-	6.35	5.57	0.21	-	5.78	0.57
Furniture and Fixtures	1.24	0.29	-	1.53	1.02	0.07	-	1.09	0.44
Land	9.35	-	-	9.35	-	-	-	-	9.35
Intangible assets	0.36	-	-	0.36	0.36	-	-	0.36	-
	16.95	**0.64**	**-**	**17.59**	**6.95**	**0.29**	**-**	**7.23**	**10.37**

Footnotes:

(i). The Company has not carried out any revaluation of property, plant and equipment for the year ended March 31, 2026 and March 31, 2025.
(ii). There are no impairment losses recognised for the year ended March 31, 2026 and March 31, 2025.
(iii). There are no exchange differences adjusted in Property, plant & equipment.

…Space intentionally left blank…

(All amounts are ₹ in lacs, unless stated otherwise)

4	**Investments (non-current)**	**As at March 31, 2026**	**As at March 31, 2025**
	Nil (Previous year 9,01,090) in Sungold media and entertainment limited of ₹ 10 each	-	90.11
		-	**90.11**

5	**Other financial assets (non-current)**	**As at March 31, 2026**	**As at March 31, 2025**
	Loan to others	-	710.31
		-	**710.31**

6	**Deferred tax assets (net)**	**As at March 31, 2026**	**As at March 31, 2025**
	Deferred tax assets (net)	0.27	0.27
		0.27	**0.27**

7	**Inventories**	**As at March 31, 2026**	**As at March 31, 2025**
	Stock-in-trade	-	6.62
		-	**6.62**

8	**Trade receivables (current)**	**As at March 31, 2026**	**As at March 31, 2025**
	Unsecured - at amortised cost		
	Undisputed trade receivables - considered good	-	11.91
	Undisputed trade receivables - which have significant increase in credit risk	-	-
	Less: Impairment loss allowance	-	-
		-	**11.91**

Footnotes:

(i). No trade receivables are hypothecated as securities for borrowings taken from banks .
(ii). The Company has measured expected credit loss of trade receivable as per Ind AS 109 'Financial Instruments' (refer note 26).
(iii). For explanation on the Company risk management process, refer note 26.
(iv). Trade receivables are non-interest bearing and are normally received in the Company's operating cycle.
(v). No trade receivables are due from director or other officer of the Company and firms or private companies in which any director is a partner, a director or a member either jointly or severally with other persons.

(vi).	**Trade receivables ageing**	**As at March 31, 2026**	**As at March 31, 2025**
	Undisputed trade receivables - considered good		
	0-6 months	-	-
	6-12 months	-	-
	1-2 years	-	-
	2-3 years	-	-
	More than 3 years	-	11.91
		-	**11.91**

9	**Cash and cash equivalents**	**As at March 31, 2026**	**As at March 31, 2025**
	Balances with banks		
	-In current accounts	0.26	304.41
	Cash in hand	0.01	24.36
		0.27	**328.76**

10	**Other financial assets (current)**	**As at March 31, 2026**	**As at March 31, 2025**
	Loan to others	1,188.77	-
	Security deposits	-	0.10
		1,188.77	**0.10**

Footnote:
For explanation on the Company risk management process, refer note 26

11	**Current tax assets (net)**	**As at March 31, 2026**	**As at March 31, 2025**
	Current tax assets (net)	2.56	-
		2.56	**-**

12	**Other current assets**	**As at March 31, 2026**	**As at March 31, 2025**
	Security deposits	0.05	-
	Capital advance	0.30	0.30
	Balances with government authorities	0.55	10.79
	Other Current Assets	6.25	-
		7.16	**11.09**

(All amounts are ₹ in lacs, unless stated otherwise)

13 Equity share capital

(i). The Company has only one class of share capital having a par value of ₹ 10 each per share, referred to herein as equity shares.

	As at March 31, 2026	As at March 31, 2025
Authorised shares		
1,25,00,000 (March 31, 2025 1,25,000 shares) shares of ₹ 10 each	1,250.00	1,250.00
	1,250.00	**1,250.00**
Issued, subscribed and fully paid-up shares		
1,10,00,000 (March 31, 2025 1,10,000 shares) shares of ₹ 10 each	1,100.00	1,100.00
	1,100.00	**1,100.00**

(ii). Reconciliation of the shares outstanding at the beginning and end of the year

	As at March 31, 2026		As at March 31, 2025	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	1,10,00,000	1,100.00	1,05,00,000	1,050.00
Issued during the year	-	-	5,00,000	50.00
Shares outstanding at the end of the year	**1,10,00,000**	**1,100.00**	**1,10,00,000**	**1,100.00**

(iii). Terms/rights attached to equity shares

Voting

Each shareholder is entitled to one vote per share held.

Dividends

The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to approval of the shareholders in ensuing Annual General Meeting except in the case where interim dividend is distributed. The Company has not distributed any dividend in the current and previous year.

Liquidation

In the event of liquidation of the Company, the shareholders shall be entitled to receive all of the remaining assets of the Company after distribution of all preferential amounts, if any. Such distribution amounts will be in proportion to the number of equity shares held by the shareholders.

(iv). The Company has no holding company.

(v). Detail of shareholders holding more than 5% of equity share of the Company

Name of shareholder	As at March 31, 2026		As at March 31, 2025	
	Holding in numbers	% of Total equity shares	Holding in numbers	% of Total equity shares
Ravi Kotia	-	0.00%	36,34,000	33.04%
Prashant Natwarlal Lakhani	-	0.00%	9,90,000	9.00%
Chhaya Gaurang Shah	-	0.00%	20,20,000	18.36%
Spring Trade Mercantile Private Limited	-	0.00%	20,86,000	18.96%
Bacil Pharma Ltd	20,90,000	19.00%	-	0.00%
Spring Trade Mercantile Private Limited	20,41,250	18.56%	-	0.00%
Chhaya Gaurang Shah	15,80,013	14.36%	-	0.00%
Paras Manubhai Shah	9,90,000	9.00%	-	0.00%
R G Family	7,11,250	6.47%	-	0.00%
Total	**74,12,513**	**67.39%**	**87,30,000**	**79.36%**

(vi). No class of shares have been allotted as fully paid up pursuant to contract(s) without payment being received in cash, allotted as fully paid up by way of bonus shares or bought back during the period of 5 years immediately preceding the Balance Sheet date.

(vii). Details of share held by Promoters at the end of year

Name of shareholder	As at March 31, 2026		% change	As at March 31, 2025	
	Number	Percentage		Number	Percentage
Ravi Kotia	-	0.00%	N.A.	36,34,000	33.04%
Prashant Natwarlal Lakhani	-	0.00%	N.A.	9,90,000	9.00%
	-	**0.00%**		**46,24,000**	**42.04%**

During the year, the erstwhile Promoter/Promoter Group ceased to be classified as Promoter/Promoter Group pursuant to reclassification under Regulation 31A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Accordingly, there is no Promoter/Promoter Group shareholding as at 31 March 2026.

14 Other equity

	As at March 31, 2026	As at March 31, 2025
(i). Securities premium account		
Opening balance	72.73	72.73
Less: Tax impact	-	-
Closing balance	**72.73**	**72.73**
(ii). Retained earnings		
Opening balance	17.52	14.07
Add: Profit for the year	9.32	3.45
Add: Transferred from accumulated other comprehensive income	-	-
Closing balance	**26.84**	**17.52**
(iii). Accumulated other comprehensive income		
Opening balance	-	-
Add: Other comprehensive income/(loss) for the year	-	-
Less: Transferred to retained earnings	-	-
Closing balance	**-**	**-**
Total Other equity	**99.57**	**90.25**

Nature and purpose of Other equity:

(i). Securities premium account

Securities premium has been created upon issue of shares at premium. The reserve shall be utilised in accordance with the provisions of Companies act.

(ii) Retained earnings

Retained earnings represents the surplus in the Statement of Profit and Loss and appropriations.

(All amounts are ₹ in lacs, unless stated otherwise)

15 Trade payables	**As at March 31, 2026**	**As at March 31, 2025**
Trade payables due		
- to micro and small enterprises (refer note 25)	-	-
- to others	-	1.06
	-	**1.06**

Footnotes:

(i). Trade payables other than due to MSMEs are non-interest bearing and are normally settled in the Company's operating cycle.

(ii). The Company's exposure to currency and liquidity risks are disclosed in note 28 (b) (ii).

Trade payables ageing

	As at March 31, 2026	**As at March 31, 2025**
Due to micro and small enterprises		
Less than 1 year	-	-
Due to others		
Less than 1 year	-	1.06
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
	-	**1.06**

16 Provisions (current)	**As at March 31, 2026**	**As at March 31, 2025**
Provision for income tax	-	1.16
	-	**1.16**

17 Other current liabilities	**As at March 31, 2026**	**As at March 31, 2025**
Provision for expense	0.34	-
Expense payable	-	0.49
Employee related payables	-	2.94
Statutory dues payable	-	0.36
	0.34	**3.79**

…Space intentionally left blank…

(All amounts are ₹ in lacs, unless stated otherwise)

18	Revenue from operations	For the year ended March 31, 2026	For the year ended March 31, 2025
	Sale of products		
	Trading goods	3.44	79.55

	Information required as per Ind AS 115:	For the year ended March 31, 2026	For the year ended March 31, 2025
	Disaggregated revenue information as per geographical markets		
	Revenue from customers based in India	3.44	79.55
	Revenue from customers based outside India	-	-
	Timing of revenue recognition		
	Transferred at a point in time	3.44	79.55
	Trade receivables and contract assets/(liabilities)		
	Trade receivables	-	11.91

Performance obligation and remaining performance obligation
There are no remaining performance obligations for the year ended March 31, 2026, as the same is satisfied upon delivery of goods/services.

19	Other income	For the year ended March 31, 2026	For the year ended March 31, 2025
	Interest income	52.92	2.75
	Reversal of excess income tax provision	-	1.82
	Profit on sale of investments	9.01	-
		61.93	**4.57**

20	Changes in inventories of stock-in-trade	For the year ended March 31, 2026	For the year ended March 31, 2025
	Opening stock	6.62	6.62
	Closing stock	-	(6.62)
	Decrease/(increase) in inventories	**6.62**	**-**

21	Employee benefit expense	For the year ended March 31, 2026	For the year ended March 31, 2025
	Salary, wages, bonus and allowances	5.59	42.28
		5.59	**42.28**

22	Depreciation and amortisation expense	For the year ended March 31, 2026	For the year ended March 31, 2025
	Depreciation on property, plant and equipment (refer note 3)	0.13	0.28
	Amortisation of intangible assets (refer note)	-	4.95
		0.13	**5.23**

23	Other expenses	For the year ended March 31, 2026	For the year ended March 31, 2025
	Rates and taxes	0.01	0.01
	Advertisement expenses	5.76	8.35
	Legal and professional expenses (refer footnote)	2.38	2.75
	Membership fees	-	3.76
	Software & website maintenance expense	0.25	0.40
	BSE listing fees	2.90	-
	Travelling expenses	1.72	0.65
	Bank charges	0.00	-
	Office and admin expense	3.77	1.29
	Balance written off	11.91	-
	Director sitting fees	0.37	0.38
	Director remuneration	-	9.98
	Business promotion expenses	5.57	1.14
	Expenses for opertaion	7.23	3.29
		41.86	**32.00**

Footnote:

	Payment of remuneration to auditors (excluding GST)	For the year ended March 31, 2026	For the year ended March 31, 2025
	- Statutory audit	0.25	0.12

24	Earning per share	For the year ended March 31, 2026	For the year ended March 31, 2025
	(a). Basic and diluted earnings per share		
	From continuing operations attributable to the equity holders of the Company	0.08	0.03
	(b). Reconciliations of earnings used in calculating earnings per share		
	Basic earnings per share		
	Profit from continuing operation attributable to the equity share holders	9.32	3.45
	Profit attributable to the equity holders of the company used in calculating basic and diluted	**9.32**	**3.45**
	(c) Weighted average number of shares used as the denominator		
	Weighted average number of equity shares used as the denominator in calculating basic and diluted	1,10,00,000	1,10,00,000

At present, the Company does not have any dilutive potential equity share.

(All amounts are ₹ in lacs, unless stated otherwise)

25 In terms of Section 22 of Chapter V of Micro, Small and Medium Enterprise Development Act, 2006 (MSMED Act, 2006), the disclosures of payments due to any supplier are as follows:

The Company is in the process of identifying Micro, Small and Medium Enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006. Therefore, it is not possible for the Company to ascertain whether payment to such enterprises has been done within 45 days from the date of acceptance of supply of goods or services rendered by such enterprises and to make requisite disclosure except as disclosed above.

26 Fair value measurement and Financial instruments

a). Financial instruments – by category and fair values hierarchy
The following table shows the carrying amounts and fair value of financial assets and financial liabilities, including their levels in the fair value hierarchy.

As at 31 March, 2026

Particulars	Carrying value			Fair value measurement using		
	FVTOCI	Amortised cost	Total	Level 1	Level 2	Level 3
Financial assets						
Non current						
Other financial assets	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**
Current						
Cash and cash equivalents	-	0.27	0.27	-	-	-
Other financial assets		1,188.77	1,188.77			
Total	**-**	**1,189.03**	**1,189.03**	**-**	**-**	**-**
Financial liabilities						
Current						
Other financial liabilities		-	-	-	-	-
Total	**-**	**-**	**-**			

As at 31 March, 2025

Particulars	Carrying value			Fair value measurement using		
	FVTOCI	Amortised cost	Total	Level 1	Level 2	Level 3
Financial assets						
Non current						
Investment		90.11	90.11			
Other financial assets	-	710.31	710.31	-	-	-
Total	**-**	**800.42**	**800.42**	**-**	**-**	**-**
Current						
Trade receivables	-	11.91	11.91	-	-	-
Cash and cash equivalents	-	328.76	328.76	-	-	-
Other financial assets	-	0.10	0.10	-	-	-
Total	**-**	**340.77**	**340.77**	**-**	**-**	**-**
Financial liabilities						
Current						
Trade payables	-	1.06	1.06	-	-	-
Total	**-**	**1.06**	**1.06**			

…Continued from previous page

Fair value hierarchy

Level 1: It includes financial instruments measured using quoted prices.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. The fair value of financial assets and liabilities included in Level 3 is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using prices from observable current market transactions and dealer quotes of similar instruments.

The carrying amounts of trade receivables, cash and cash equivalents and other financial assets and liabilities, approximates the fair values, due to their short-term nature. Fair value of financial assets and financial liabilities is similar to the carrying value as there is no significant differences between carrying value and fair value.

b). Financial risk management

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

- Credit risk
- Liquidity risk
- Market risk

(i). Credit risk

The maximum exposure to credit risks is represented by the total carrying amount of these financial assets in the Balance Sheet:

Particulars	As at March 31, 2026	As at March 31, 2025
Trade receivables	-	11.91
Cash and cash equivalents	0.27	328.76

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers.

The Company's credit risk is primarily to the amount due from customers and loans. The Company maintains a defined credit policy and monitors the exposures to these credit risks on an ongoing basis. Credit risk on cash and cash equivalents is limited as the Company generally invests in deposits with scheduled commercial banks with high credit ratings assigned by domestic credit rating agencies.

The Company has not applied expected credit loss model as per Ind AS 109 used to assess the impairment loss or gain on trade receivables. However the Company based upon historical experience determines an impairment allowance for loss on receivables.

When a trade receivable is credit impaired, it is written off against trade receivables and the amount of the loss is recognised in the income statement. Subsequent recoveries of amounts previously written off are credited to the income statement.

The gross carrying amount of trade receivables is Rs. Nil (PY: 31 March 24: Rs.11.91 Lacs). Trade receivables are generally realised within the credit period.

The Company's exposure to credit risk for trade receivables are as follows:

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Not due	-	-
0-6 months	-	-
6-12 months	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	11.91
Total	**-**	**11.91**

Movement in the allowance for impairment in respect of trade receivables:	**Year ended March 31, 2026**	**Year ended March 31, 2025**
Balance at the beginning	-	11.91
Impairment loss recognised	-	-
Balance at the end	**-**	**11.91**

(ii). 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 fallen due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The Company believes that its liquidity position of Rs. 0.27 Lacs (PY: 31 March 2024: Rs. 328.76 Lacs) and the anticipated future internally generated funds from operations will enable it to meet its future known obligations in the ordinary course of business.

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of credit facilities to meet obligations when due. The Company's policy is to regularly monitor its liquidity requirements to ensure that it maintains sufficient reserves of cash and funding from Company companies to meet its liquidity requirements in the short and long term.

The Company's liquidity management process as monitored by management, includes the following:

- Day to day funding, managed by monitoring future cash flows to ensure that requirements can be met.
- Maintaining rolling forecasts of the Company's liquidity position on the basis of expected cash flows.

Exposure to liquidity risk

Following are the remaining contractual maturities of financial liabilities at the reporting date.

As at 31-Mar-2026

Particulars	Carrying amount	Contractual cash flows			
		Less than one year	Between one to five years	More than five years	Total
Trade payables	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**

As at 31-Mar-2025

Particulars	Carrying amount	Contractual cash flows			
		Less than one year	Between one to five years	More than five years	Total
Trade payables	1.06	1.06	-	-	1.06
Total	**1.06**	**1.06**	**-**	**-**	**1.06**

(iii). Market risk

Market risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk. Since the company do not have any Loan from Banks, it does not attract any market risk.

27 Capital Management

For the purpose of the Company's capital management, capital includes issued equity share capital and all other equity reserves attributable to the equity holders of the Company.

Management assesses the Company's capital requirements in order to maintain an efficient overall financing structure. The Company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets.

To maintain or adjust the capital structure, the Company may return capital to shareholders, raise new debt or issue new shares.

The Company monitors capital on the basis of the debt to capital ratio, which is calculated as interest-bearing debts divided by total capital (equity attributable to owners of the parent plus interest-bearing debts). The Company does not have any debt as at the year end and hence, debt equity ratio is not disclosed.

(All amounts are ₹ in lacs, unless stated otherwise)

28 Related party disclosures

There are no related part trasactions during the current and previous financial year and hence, disclosures as per Ind AS -24 "Related Party Disclosures" is not given.

29 Contingent liabilities and commitments

There are no contigent liability and commitment as at March 31, 2026 and March 31, 2025.

30 Accounting ratios

Sr. No.	Particulars	Formula	As at March 31, 2026	As at March 31, 2025	% Change	Reason
1	Return on Equity	Earning availbale for shareholder/ Net worth	0.01	0.00	100.00%	refer note i
2	Debt Equity Ratio	Total debts/ total equity	-	-	0.00%	N.A.*
3	Earning per share	Earning available for Equity Shareholder/ Weighted average no. of Share outstanding during the period	0.08	0.03	170.14%	refer note ii
4	Current Ratio	Current asset/ Current liability	3,525.76	59.65	5811.19%	refer note iii
5	Liquid Ratio	(Total current asset- Inventory- Prepaid expense)/ Current liabilities	3525.76	59.65	5811.19%	refer note iv
6	Return on Capital employed	EBIT/ capital employed	0.01	0.00	100.00%	refer note v
7	Net Profit to Sales	Profit after tax/ sale	2.71	0.04	6143.47%	refer note vi
8	Debtors turnover Ratio	Credit sales/ Average trade receivables	0.58	6.68	(91.35%)	refer note vii
9	Creditors turnover Ratio	Credit purchase/ Average trade payables	0.00	0.00	0.00%	N.A.*
10	Return on investment	Net profit/ Investement	0.00	0.04	(100.00%)	refer note viii
11	Net capital turnover ratio	Revenue from operations/ Working capital	0.00	0.23	(98.73%)	refer note ix

***N.A. (Not Applicable) – The variance is below the materiality threshold of 25%**

Reasons for significant changes (25% or more)

(i) Return on equity — The increase in return on equity ratio is primarily due to equity shareholders' funds increasing at a significantly higher rate than the increase in profit after tax during the year.

(ii) Earning per share — The increase in return on equity ratio is primarily due to increase in earnings available for equity shareholders while weighted average number of shares remain same during the year.

(iii) Current ratio — The increase in current ratio is primarily due to current assets increasing at a significantly higher rate than the decrease in current liabilities during the year.

(iv) Liquid ratio — The increase in liquid ratio is primarily due to current assets increasing at a significantly higher rate than the decrease in current liabilities during the year.

(v) Return on Capital employed — The increase in return on capital employed is primarily due to a significant increase in EBIT during the year.

(vi) Net Profit to Sales — Net profit to sales ratio is increased due to substantial decrease in expenses and revenue from operations.

(vii) Debtors turnover Ratio — The marginal decline in trade receivables turnover ratio is primarily due to credit sales decreasing at a higher rate than the decrease in average trade receivables during the year.

(viii) Return on investment — The decrease in return on investment is due to no investment as the end of the year.

(ix) Net capital turnover ratio — The marginal decline in net capital turnover ratio is primarily due to credit sales decreasing at a higher rate than the decrease in working capital during the year.

…Space intentionally left blank…

(All amounts are ₹ in lacs, unless stated otherwise)

31 Income Taxes

A.

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Income tax expense		
Current tax	1.85	1.16
Income tax for earlier years	-	-
Deferred tax expense		
Change in recognised temporary differences	-	-
	1.85	**1.16**

B. Reconciliation of effective tax rate

Particulars	Year ended March 31, 2026		Year ended March 31, 2025	
	Rate	Amount	Rate	Amount
Profit before tax		2.16		4.61
Tax using the Company's domestic tax rate **(A)**	27.82%	**0.60**	27.82%	**1.28**
Tax effect of:				
Capital gain	13.91%	1.25		
Disallowed expense		-		-
Income tax for earlier years		-		-
Temporary differences		-		(0.12)
Total **(B)**		**1.25**		**(0.12)**
(A)+(B)		**1.85**		**1.16**

C. Movement in deferred tax balances

FY 2025-26

Particulars	As at 31 March, 2025	Recognised in P&L	Recognised in OCI	As at 31 March, 2026
Deferred tax assets				
Unabsorbed losses	-	-	-	-
Property, plant and equipments and Intangibles	0.27	-	-	0.27
Trade receivables	-	-	-	-
Total	**0.27**	**-**	**-**	**0.27**
Deferred tax assets (net)	**0.27**	**-**	**-**	**0.27**

FY 2024-25

Particulars	As at 31 March, 2024	Recognised in P&L	Recognised in OCI	As at 31 March, 2025
Deferred tax assets				
Unabsorbed losses	-	-	-	-
Property, plant and equipments and Intangibles	0.27	-	-	0.27
Trade receivables	-	-	-	-
Total	**0.27**	**-**	**-**	**0.27**
Deferred tax assets (net)	**0.27**	**-**	**-**	**0.27**

32 Other statutory compliances

(i) Details with respect to the Benami Properties:
No proceedings have been initiated or pending against the entity under the Benami Transactions (prohibition) Act, 1988.

(ii) Undisclosed income:
The Company does not have transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

(iii) Crypto currency:
The Company have not traded or invested in Crypto currency or Virtual Currency.

(iv) Struck off companies:
The Company do not have any transactions with companies struck off.

(v) The Company has not been declared as wilful defaulter by any bank or financial Institution or other lender.

(vi) The Company does not have any immovable property whose title deeds are not held in the name of the Company.

(vii) Charge Registered with Registrar of Charges (ROC):
The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period

(viii) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

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

(ix) The Company does not receive any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

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

33 The Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares.

34 These financial statements were approved for issue by the Board of Directors on 29-May-2026.

35 Previous year's figures
Previous year's figures have been regrouped/reclassified as per the current year's presentation for the purpose of comparability.

As per our report of even date.

For NKSC & Co.
Chartered Accountants
Firm Registration No. 020076N

Sd/-
Priyank Goyal
Partner
Membership No.: 521986
UDIN: 26521986OVGJUK3416

Place: New Delhi
Date: 29 May, 2026

For and on behalf of the Board of Directors of
Shree Krishna Infrastructure Limited

Sd/-
Anil Shiv Charan Singh
Director
DIN: 09338444

Sd/-
Nisha Panchal
Director
DIN: 10736984

Sd/-
Vishal Gupta
CFO
PAN No. AIHPG2913M

Sd/-
Aaradhna Fulwani
Company Secretary
ICSI M No. A57197

Place: Gujarat
Date: 29 May, 2026