



VIRESH VERMA & CO.

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF NAMBERDAR BIO FUELS PRIVATE LIMITED

I. Report on the Audit of The Financial Statements

1) Opinion

A. We have audited the accompanying financial statements of NAMBERDAR BIO FUELS PRIVATE LIMITED ('the company'), which comprise the Balance Sheet as at 31 March 2025 and the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information, which we have signed under reference to this report.

B. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting standard prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021 (AS") and other accounting principles generally accepted in India, of the state of affairs of the company as at March 31, 2025, and its profit for the year ended on that date

2) Basis of opinion

We conducted our audit for the Financial Statement in accordance with the standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the audit of the financial statement section of our report. We are Independent of the company in accordance with the code of Ethic issued by the Institute of chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to are audit of the Financial Statements under the provision of the Act and the rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirement and the ICAI'S code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statement.



Regd. Off: House No 63, Street No 1, Jwala Nagar, Shahdara, New Delhi 110032
Corp. Off: Office No CS-4F-35, Ansal Plaza, Sector-1, Vaishali, Ghaziabad, Uttar Pradesh 201010
Contact No. +91-9810527762, 011-22121907, Email Id: caviresh121@gmail.com

3) Other Information – Board of Director’s Report

- A. The Company’s Board of Directors are responsible for the preparation and presentation of its report (herein after called as “Board Report”) which comprises various information required under section 134(3). Of the Companies Act 2013 but does not include the financial statement and our auditor’s report thereon.

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

- B. In connection with our audit of the financial statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement in this Board Report, we are required to report that fact. We have nothing to report in this regard.

4) Management’s Responsibility for the Financial Statements

- A. The Company’s Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 (“the Act”) with respect to the preparation of these 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 Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of 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.



- B. 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 intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

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

5) Auditor's Responsibility

- A. Our objective are to obtain reasonable assurance about whether the Financial Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonable be expect to influence the economic decision of users taken on the bases on these Financial Statements.
- B. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- i. Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtained audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, internal omissions, misrepresentations, or the override of internal control.
 - ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the company's internal control system.
 - iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
 - iv. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on company's ability to continue as a going concern. If we conclude that a material

uncertainty exists, we are required to draw attention in our auditor's report to the related disclosure in Financial Statements or, if such disclosure are inadequate, to modify our opinion our conclusion are based on the audit evidence obtained up to the date of our auditor's report. However, future events are conditions may cause the company to cease to continue as a going concern

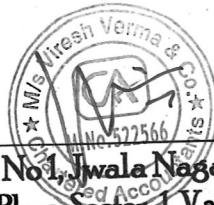
- v. Evaluate the overall presentation, structure and content of the financial statement, including the disclosure, and whether the financial statement represent the underlying transaction and event in a manner that achieves fair presentation
- C. Materiality is the magnitude of misstatements in the Financial Statement that, individually or in aggregate, makes it probable that the economic decision of a reasonably knowledgeable user of the financial statement may be influenced. We consider quantitative materially and quantitative factors in (i) planning the scope of our audit work and in evaluating the result of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statement.
- D. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- E. We also provide those charged with governance with a statement that we have complied with relevant ethical requirement regarding independence, and to communicate with them all relationship and other matters that may reasonable be thought to bear on our independence, and were applicable, related safeguards.
- II. Report on other Legal and Regulatory Requirements**
1. As required by section 143(3) of the Act, we report that:
- A. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- B. In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
- C. The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
- D. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Statements) Rules, 2021
- E. On the basis of written representations received from the directors as on 31 March, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2025, from being appointed as a director in terms of Section 164(2) of the Act.



- F. In our opinion, the provision of section 143(3) (i) with regards to opinion on Internal financial controls with reference to financial statements and operating effectiveness of such controls, refer to our separate report in Annexure "B".
2. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The company has disclosed the impact of pending litigations on its financial positions in its financial statements.
 - ii. The company has made provisions, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long term contracts including derivative contracts.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the investor Education and Protection Fund by the company.
 - iv. a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either for borrowed fund or share premium or any other sources or kinds of funds) by the company to or in any other person or entity, including foreign entities ("intermediaries") with understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lead or invest in other person or entity identified in any manner whatsoever by or behalf of the company ("ultimate beneficiaries") or provided any guarantee, security or the like on behalf of the ultimate beneficiaries.

b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person and entity including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lead or invest in other person or entity identified in any manner whatsoever by or behalf of the funding party ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and

c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representation under sub clause (a) and (b) contain any material mis-statement.
 - (v) The company has neither declared nor paid any dividend during the year.





VIRESH VERMA & CO.

CHARTERED ACCOUNTANTS

3. This report include a statement on the matter specified in paragraph 3 & 4 of the companies (Auditor's Report) Order, 2020 issued by the central Government in terms of sections 143(11) of the companies act, 2013 as per Annexure "A".

Place: Delhi
Date: 01/09/2025

For Viresh Verma & Company
Chartered Accountants



M. No. 522566
FRN 026874N

UDIN: 25522566BMKXVM7951

Regd. Off: House No 63, Street No 1, Jwala Nagar, Shahdara, New Delhi 110032
Corp. Off: Office No CS-4F-35, Ansal Plaza, Sector-1, Vaishali, Ghaziabad, Uttar Pradesh 201010
Contact No. +91-9810527762, 011-22121907, Email Id: caviresh121@gmail.com

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

The Annexure referred to in our Independent Auditor's Report to the members of **NAMBERDAR BIO FUELS PRIVATE LIMITED** on the financial statements for the year ended 31st March 2025, we report that:

i. In respect of its Fixed Assets:

a. A. The company has maintained proper records to show full particulars including quantitative details and situation of property, Plant and Equipment ("PPE") and relevant details of right-of-use Assets and Investment Property.

B. The company has maintained proper records showing full particulars of Intangible Assets.

b. The management of the company verifies PPE, Right of use Assets and Investment Property according to the phased Programme designed to cover all items over a period of three years, which, in our opinion, is at reasonable interval. pursuant to the programme, certain item of PPE have been verified by the management during the year, and no material discrepancies have been noticed on such verification.

c. According to the information and explanation given to us and on the bases of records examined by us, we report that, the title deeds of immovable property (other than properties where the company is the lessee and the lease agreement are duly executed in favour of the lessee), disclosed in the standalone financial statements are held in the name of the company.

d. According to the information and explanation given to us on the bases of records examined by us, the company has neither revalued any of its property, Plant and Equipment (including Right-of-use Assets) nor its Intangible Assets during the year. Accordingly, reporting under this clause of the Order is not applicable.

e. According to the information and explanation given to us, no proceeding have been initiated or are pending against the company for holding any benami property under the benami transactions (prohibition) Act, 1988 (as amended in 2016) and rules made thereunder. Accordingly, reporting under this clause of the Order is not applicable.

ii. (a) Physical verification of inventories have been conducted by the management during the year which, in our opinion is at reasonable intervals; and, in our opinion, the coverage and procedure of such verification by the management is appropriate.

(b) The company has been sanctioned working capital limits from bank on the basis of security of current assets, according to the information and explanations given to us and on the basis of records examined by us, the quarterly returns and statements comprising stock and creditors statements, book debt statements and other stipulated financial information filed by the Company with such bank are not having material difference with the unaudited books of account of the Company, of the respective quarters and those differences are of explainable items and in nature.





VIRESH VERMA & CO.

CHARTERED ACCOUNTANTS

- iii. According to the information and explanations given to us and on the basis of examination of books and records by us, The company has not granted any loans, secured or unsecured to companies, firms or other parties covered under register maintained under section 189 of the act. Therefore, the provisions of Clause 3(iii), (iii)(a) and (iii)(b) of the said order and not applicable to the company.
- iv. The company has not provided any corporate guarantees within the meaning of section 185 & 186 of the Companies Act, 2013.
- v. The company has not accepted any deposits under the provisions of Section 73, 74, 75 and 76 or any other provisions of the Act and the rules framed thereunder.
- vi. We are informed that the Central Government has not prescribed the maintenance of cost records under Section 209(1) (d) of the Act in respect of the Company's activities.
- vii. (a) According to the information and explanations given to us and on the basis of the books and records examined by us, the Company has been regular in depositing undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees' State Insurance, Income-tax, Sales-tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other statutory dues, as applicable to it, with the appropriate authority. There are no arrears of outstanding statutory dues as at March 31, 2023 for a period of more than six months from the date they became payable, or complete.
(b) There are no dues of Sales-Tax, Excise Duty, Wealth Tax, Custom Duty, Cess, which have not been deposited with appropriate authorities on account of any dispute.
- viii. According to the information and explanations given to us, the Company did not have any transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- ix. a. According to the information and explanations given to us, as also on the basis of the books and records examined by us, the Company has not defaulted in repayment of dues to financial institutions or banks or any lenders. The Company has not taken any loan or borrowing from Government and has not issued any debenture during the year.
b. According to the information and explanations given to us and on the basis of our audit procedures, the Company is not declared willful defaulter by any bank or financial institution or other lender.
c. According to the information and explanations given to us and on the basis of the books and records examined by us, the term loans taken during the year have been applied for the purposes for which those were obtained.
d. According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that funds raised on short-term basis have not been utilized for long-term purposes.
e. According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that funds raised on short-term basis have not been utilized for long-term purposes.



Regd. Off: House No 63, Street No 1, Jwala Nagar, Shahdara, New Delhi 110032
Corp. Off: Office No CS-4F-35, Ansal Plaza, Sector-1, Vaishali, Ghaziabad, Uttar Pradesh 201010
Contact No. +91-9810527762, 011-22121907, Email Id: caviresh121@gmail.com

- f. According to the information and explanations given to us and procedures performed by us, the Company has not raised any loans during the year on the pledge of securities held in its subsidiaries or associate companies.
- x. a. According to the information and explanations given to us and on the basis of the books and records examined by us, the Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, reporting under clause 3 (x) (a) of the Order is not applicable.
b. According to the information and explanations given to us and on the basis of the books and records examined by us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, reporting under clause 3(x) (b) of the Order is not applicable.
- xi. a. On the basis of books and records of the Company examined by us and according to the information and explanations given to us, we report that no material fraud by the Company or any fraud on the Company has been noticed or reported during the year in the course of our audit.
b. According to the information and explanations given to us, no report under section 143(12) of the Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
c. As represented to us by the management, the Company has not received any whistleblower complaint 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, paragraph (3) (xii) of the Order is not applicable.
- xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 178 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. a. The Central Government has not prescribed to appoint internal auditor under section 138 of the Act, for any of the services rendered by the Company.
b. This clause is not applicable to the Company.
- xv. According to the information and explanations given to us and based on our examination of the records of the Company, the company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the order is not applicable.
- xvi. a. As per the information and explanations given to us and on basis of books and records examined by us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934; the Company has not conducted any Non-banking Financial or Housing Finance activities during the year; the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. the Company does not



VIRESH VERMA & CO.

CHARTERED ACCOUNTANTS

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

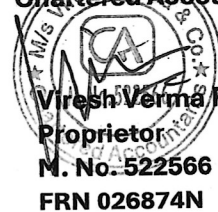
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal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

Opinion

In our opinion the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2025, 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.

Place: Delhi
Date: 01.09.2025

For Viresh Verma & Company
Chartered Accountants


Viresh Verma FCA
Proprietor
M. No. 522566
FRN 026874N

UDIN: 25522566BMKXVM7951

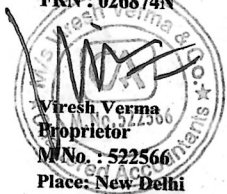
Regd. Off: House No 63, Street No 1, Jwala Nagar, Shahdara, New Delhi 110032
Corp. Off: Office No CS-4F-35, Ansal Plaza, Sector-1, Vaishali, Ghaziabad, Uttar Pradesh 201010
Contact No. +91-9810527762, 011-22121907, Email Id: caviresh121@gmail.com

NAMBERDAR BIO FUELS PRIVATE LIMITED
 C/o Harinder Chaudhary, Chipiyana Bujurg G.B Nagar, Ghaziabad, Ghaziabad, Uttar Pradesh, India, 201001
 Email :- numberdarbiofuels@gmail.com, Phone No. :- +91 99900 04645
 CIN:U23200UP2022PTC162096
BALANCE SHEET AS AT 31st MARCH, 2025

S. No.	PARTICULARS	Note No.	31/03/2025	31/03/2024
			(₹) in Hundreds	(₹) in Hundreds
I	EQUITIES AND LIABILITIES			
1	Shareholders' funds			
	(a) Share Capital	2	100,000.00	100,000.00
	(b) Reserves and Surplus	3	76,279.41	3,435.44
	(c) Money Received against Share Warrants			
2	Share Application Money pending allotment		176,279.41	103,435.44
3	Non-current liabilities			
	(a) Long Term Borrowings	4	274,421.26	287,142.23
	(b) Deferred tax liabilities (Net)		-	-
	(c) Other Long term liabilities		-	-
	(d) Long-term provisions		-	-
4	Current liabilities		274,421.26	287,142.23
	(a) Short-Term Borrowings			
	(b) Trade payables	5	542,056.64	555,108.78
	(i) Total Outstanding dues of MSME		-	-
	(ii) Total Outstanding dues of creditors other than MSME		-	-
	(c) Other current liabilities	6	36,915.76	81,876.79
	(d) Short-term provisions	7	67,886.87	37,112.60
			646,859.27	674,098.17
	Total		1,097,559.95	1,064,675.83
II	ASSETS			
1	Non-current assets			
	(a) Property, Plant & Equipment and Intangible Assets			
	(i) Property, Plant and Equipment	8	270,566.61	286,139.55
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
	(iv) Intangible assets under development		-	-
	(b) Non-current investments		270,566.61	286,139.55
	(c) Deferred tax assets (net)		-	-
	(d) Long-term loans and advances	9	5,894.58	3,534.88
	(e) Other non-current assets		-	-
2	Current assets		5,894.58	3,534.88
	(a) Current investments			
	(b) Inventories			
	(c) Trade receivables	10	492,793.15	269,785.12
	(d) Cash and Cash Equivalents	11	241,625.70	416,413.27
	(e) Short-term loans and advances	12	300.22	130.05
	(f) Other current assets	13	86,379.69	88,672.96
			821,098.75	775,001.40
	Total		1,097,559.95	1,064,675.83
	Significant accounting policies	1		
	Notes to the Accounts	22 - 51		

As per our report of even date attached
 For Viresh Verma & Co.
 Chartered Accountants

FRN : 026874N



Date : 01/09/2025

UIN-25522566BMKXVM7951

For & on Behalf of Board of Directors
 NAMBERDAR BIO FUELS PRIVATE LIMITED
 For NAMBERDAR BIO FUELS PVT. LTD. For NAMBERDAR BIO FUELS PVT. LTD.

(Signature)

ARVIND CHAUDHARY
 Director
 DIN: 09566127

(Signature)

HARENDER SINGH
 Director
 DIN: 09566128

Director

Director

NAMBERDAR BIO FUELS PRIVATE LIMITED
C/o Harinder Chaudhary, Chipiyana Bujurg G.B Nagar, Ghaziabad, Ghaziabad, Uttar Pradesh, India, 201001
Email :- numberdarbiofuels@gmail.com, Phone No. :- +91 99900 04645
CIN:U23200UP2022PTC162096

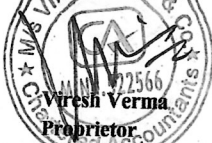
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

S. No.	Particulars	Note No.	31/03/2025	31/03/2024
			(₹) in Hundreds	(₹) in Hundreds
I	Revenue from operations	14	3,133,567.52	751,450.59
II	Other income	15	187.70	7,977.18
III	Total Income (I+II)		3,133,755.22	759,427.77
IV	Expenses			
	(a) Cost of Material Consumed		-	-
	(b) Purchase of Stock-in-trade	16	2,940,176.20	830,020.92
	(c) Changes in inventories of Finished goods Work in progress and Stock-in-trade	17	(223,008.03)	(269,785.12)
	(d) Employee benefits expense	18	58,289.41	36,951.88
	(e) Finance costs	19	78,889.75	36,042.13
	(f) Depreciation and amortisation expense	20	54,565.53	55,294.00
	(g) Other expenses	21	124,160.05	62,199.40
	Total Expenses		3,033,072.90	750,723.21
V	Profit/ (Loss) before exceptional & extraordinary items and tax (III-IV)		100,682.32	8,704.56
VI	Exceptional Items		-	-
VII	Profit/(Loss) before extraordinary items and tax (V-VI)		100,682.32	8,704.56
VIII	Extraordinary Items		-	-
IX	Profit/(Loss) before Tax (VII-VIII)		100,682.32	8,704.56
X	Tax Expense:			
	(a) Current Tax		30,198.05	2,433.58
	(b) Deferred Tax		(2,359.70)	(1,933.40)
	(c) Prior Period			
XI	Profit/(Loss) for the period from Continuing Operations (IX-X)		72,843.97	8,204.38
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax Expense for discontinuing operations		-	-
XIV	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)		-	-
XV	Profit/(Loss) for the period (XI+XIV)		72,843.97	8,204.38
XVI	Earnings per equity share			
	Basic		1.48	0.17
	Diluted		1.48	0.17
	Significant accounting policies	1		
	Notes to the Accounts	22 - 51		

As per our report of even date attached
For Viresh Verma & Co.

Chartered Accountants

FRN : 026874N



M No. : 522566

Place: New Delhi

Date : 01/09/2025

UDIN! 25522566BMKXV177951

For & on Behalf of Board of Directors

NAMBERDAR BIO FUELS PRIVATE LIMITED

For NAMBERDAR BIO FUELS PVT. LTD. FOR NAMBERDAR BIO FUELS PVT. LTD.

ARVIND CHAUDHA HARENDER SINGH
Director Director

DIN: 09566127

DIN: 09566128

Director

NUMBERDAR BIO FUELS PRIVATE LIMITED
C/o Harinder Chaudhary, Chipiyana Bujurg G.B Nagar, Ghaziabad, Ghaziabad, Uttar Pradesh, India, 201001
Email :- numberdarbiofuels@gmail.com, Phone No. :- +91 99900 04645
CIN:U23200UP2022PTC162096

Note - 1 SIGNIFICANT ACCOUNTING POLICIES

- a Corporate Information**
The Company was incorporated at National Capital Territory of Delhi on April 08, 2022. The Company being a registered manufacturer under Bio Fuels .
- b Basis of accounting and preparation of financial statements**
The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.
- c Use of estimates**
The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.
- d Depreciation and amortisation**
Depreciation on tangible fixed assets has been provided on the Written Down Value Method as per the Useful life prescribed in Schedule II to the Companies Act, 2013.
- e Revenue recognition**
Income from services
Sale of Goods is recognised on accrual basis.
- Other income**
Other income is accounted on accrual basis.
- f Property Plant & Equipments and Intangible Assets.**
Property Plant & Equipments are carried at cost less accumulated depreciation and impairment losses, if any.
Property Plant & Equipments acquired and put to use for project purpose are capitalised and depreciation thereon is included in the project cost till commissioning of the project. 'Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable interest.
- g Employee benefits**
Contribution to provident fund and Employee State Insurance
The Company makes contributions to statutory provident fund and employee states Insurance scheme in accordance with prevailing relevant Act.
- Gratuity**
The company recognizes liability for gratuity as per the provisions of The Payment of Gratuity Act, 1972.



For NUMBERDAR BIO FUELS PVT. LTD.

[Signature]
Director

Director

For NUMBERDAR BIO FUELS PVT. LTD.

[Signature]

Director

h Borrowing Costs

Borrowing Costs attributable to acquisition and construction of qualifying assets are capitalized as part of the cost of such assets upto the date when such assets are ready for intended use. Other borrowing costs are charged to the Statement of Profit & Loss in the period in which they are incurred.

i Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

j Bad & Doubtful Debts

The company identifies the non performing assets based on the credit worthiness of the client, cash flow of the company, behaviour of the amount and the risk modifiers. The behaviour indicates the client's willingness to pay while cash flows determine the ability to pay. All loans are subject to continuous scrutiny and grading based on credit risk.

k Investments

Investments which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non current investments.

l Earning Per Share

Basic earning as per equity share is computed by dividing the net profit for the year attributable to the equity shareholders by the weighted average number of equity shares outstanding during the year. Diluted earning per share is computed by dividing the net profit for the year, adjusted for the effects of dilutive potential equity shares, attributable to the Equity Shareholders by the weighted average number of the Equity Shares and dilutive potential equity shares outstanding during the year except where the results are anti dilutive.

m Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

As per our report of even date attached

For Viresh Verma & Co.

Chartered Accountants

FRN: 026874N


Viresh Verma
Proprietor
M No: 522566
Place: New Delhi
Date: 01/09/2025

Date: 01/09/2025

UDIN: 25522566 BMKXVM7951

For & on Behalf of Board of Directors

NUMBERDAR BIO FUELS PRIVATE LIMITED

For NUMBERDAR BIO FUELS PVT. LTD.


ARVIND CHAUDHARY

Director

DIN: 09566127

For NUMBERDAR BIO FUELS PVT. LTD.


HARENDER SINGH

Director

DIN: 09566128

Director

NUMBERDAR BIO FUELS PRIVATE LIMITED
C/o Harinder Chaudhary, Chipiyana Bujurg G.B Nagar, Ghaziabad, Ghaziabad, Uttar Pradesh, India, 201001
Email :- numberdarbiofuels@gmail.com, Phone No. :- +91 99900 04645

NOTES TO AND FORMING PART OF BALANCE SHEET AS AT 31-03-2025

NOTE - 2

SHARE CAPITAL	31/03/2025	31/03/2024
	(₹) in Hundreds	(₹) in Hundreds
<u>AUTHORISED SHARE CAPITAL</u>		
Equity Shares		
10,00,000 Equity Shares of ₹10/- each with Voting Rights	100,000.00	100,000.00
	100,000.00	100,000.00
<u>ISSUED, SUBSCRIBED AND PAID UP CAPITAL</u>		
10,00,000 Equity Shares of ₹ 10/- each (with voting rights)	100,000.00	100,000.00
	100,000.00	100,000.00

Terms/rights attached to Equity Shares

The company has only one class of Equity Shares at par value of Rs. 10/- per share. All these shares have same rights and preferences with respect to payment of dividend, repayment of capital and voting.

In event of liquidation the company, the holders of equity shares will be entitled to receive the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholder.

Disclosure of shareholding of Promoters :

Name of Promoter	31/03/2025		31/03/2024		% Change during the year
	Number	Percentage	Number	Percentage	
Mr Arvind Chaudhary	950,000	95.00%	950,000	95.00%	0.00%
Mr Harender Chaudhary	50,000	5.00%	50,000	5.00%	0.00%

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

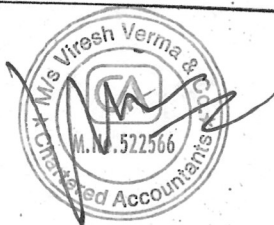
Equity Shares with voting rights	31/03/2025		31/03/2024	
	Number	Percentage	Number	Percentage
Mr Arvind Chaudhary	950,000	95.00%	950,000	95.00%
Mr Harender Chaudhary	50,000	5.00%	50,000	5.00%

NOTE - 3

RESERVES & SURPLUS	31/03/2025	31/03/2024
	(₹) in Hundreds	(₹) in Hundreds
Surplus in Statement of Profit and Loss		
Opening Balance		
Add: Profit & Loss For current year	3,435.44	(4,768.94)
Closing balance in Reserves & Surplus	72,843.97	8,204.38
	76,279.41	3,435.44

NOTE - 4

LONG TERM BORROWINGS	31/03/2025	31/03/2024
	(₹) in Hundreds	(₹) in Hundreds
<u>Secured Loans</u>		
Term Loan From Banks		
<u>Unsecured Loans</u>	105,497.47	128,518.43
Loan From Directors		
Loan From Other Related Parties	80,100	79,800.00
Loan From Other Parties	88,824	78,823.79
	274,421.26	287,142.23



For NUMBERDAR BIO FUELS PVT. LTD. For NUMBERDAR BIO FUELS PVT. LTD.

[Signature]
Director

[Signature]
Director

Director

Director

NOTE - 5

SHORT TERM BORROWINGS		
	31/03/2025 (₹) in Hundreds	31/03/2024 (₹) in Hundreds
(a) Loans repayable on demand:		
(A) From banks	542,056.64	555,108.78
	542,056.64	555,108.78
*The Above amount Include		
Secured Borrowings		
Unsecured Borrowings	542,056.64	555,108.78

NOTE - 6

TRADE PAYABLES		
	31/03/2025 (₹) in Hundreds	31/03/2024 (₹) in Hundreds
Total Outstanding Dues of Creditors other than MSME	36,915.76	81,876.79
	36,915.76	81,876.79

NOTE - 7

OTHER CURRENT LIABILITIES		
	31/03/2025 (₹) in Hundreds	31/03/2024 (₹) in Hundreds
Liabilities against Director Imprest Account	29,895.79	30,826.36
TDS / Income Tax Payable	25,996.56	3,251.56
Liabilities against Expenses incurred	10,194.52	2,734.67
Audit Fee Payable	1,800.00	300.00
	67,886.87	37,112.60



For NAMBERDAR BIO FUELS PVT. LTD.

[Signature]
Director

For NAMBERDAR BIO FUELS PVT. LTD.

[Signature]
Director

NOTE - 8

PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS	31/03/2025	31/03/2024
	(₹) in Hundreds	(₹) in Hundreds
Net Block		
Property, Plant and Equipment	270,566.61	286,139.55
Intangible Assets	-	-
Capital Work-in-Progress	-	-
Intangible Assets under Development	-	-
	270,566.61	286,139.55

NOTE - 9

DEFERRED TAX ASSETS	31/03/2025	31/03/2024
	(₹) in Hundreds	(₹) in Hundreds
(i) Deferred Tax Assets	5,894.58	3,534.88
	5,894.58	3,534.88

NOTE - 10

INVENTORIES	31/03/2025	31/03/2024
	(₹) in Hundreds	(₹) in Hundreds
Finished Goods in Stock	492,793.15	269,785.12
	492,793.15	269,785.12

NOTE - 11

TRADE RECEIVABLES	31/03/2025	31/03/2024
	(₹) in Hundreds	(₹) in Hundreds
Sundry Debtors	241,625.70	416,413.27
	241,625.70	416,413.27

NOTE - 12

CASH & CASH EQUIVALENTS	31/03/2025	31/03/2024
	(₹) in Hundreds	(₹) in Hundreds
a. Balances with banks	-	-
b. Cash in Hand	300.22	130.05
	300.22	130.05

NOTE - 13

SHORT TERM LOANS & ADVANCES	31/03/2025	31/03/2024
	(₹) in Hundreds	(₹) in Hundreds
Balance with Government Authorities - GST Input	37,600.74	75,869.04
Balance with Government Authorities - TDS on GST	38,005.44	11,966.22
Other Loan & Advances	10,773.51	837.70
	86,379.69	88,672.96



For NAMBERDAR BIO FUELS PVT. LTD.

Director

For NAMBERDAR BIO FUELS PVT. LTD.

Director

NUMBERDAR BIO FUELS PRIVATE LIMITED
 C/o Harinder Chaudhary, Chipiyana Bujurg G.B Nagar, Ghaziabad, Ghaziabad, Uttar Pradesh, India, 201001
 Email :- numberdarbiofuels@gmail.com, Phone No. :- +91 99900 04645
NOTES TO AND FORMING PART OF STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31-03-2025

NOTE - 14

REVENUE FROM OPERATIONS	31/03/2025	31/03/2024
	(₹) in Hundreds	(₹) in Hundreds
Sale of Goods in Trade	3,133,567.52	751,450.59
	3,133,567.52	751,450.59

NOTE - 15

OTHER INCOME	31/03/2025	31/03/2024
	(₹) in Hundreds	(₹) in Hundreds
Other Income	-	210.98
Balance Written Off	-	7,766.20
Discount Received	187.70	-
	187.70	7,977.18

NOTE-16

PURCHASE OF STOCK-IN-TRADE	31/03/2025	31/03/2024
	(₹) in Hundreds	(₹) in Hundreds
Goods purchased for Trading	2,940,176.20	830,020.92
	2,940,176.20	830,020.92

NOTE - 17

CHANGES IN INVENTORIES OF FINISHED GOODS, WIP AND STOCK-IN-TRADE	31/03/2025	31/03/2024
	(₹) in Hundreds	(₹) in Hundreds
At The Beginning Of The Accounting Period		
Finished Goods		
Work in Progress	269,785.12	-
Total	269,785.12	-
At The End of The Accounting Period		
Finished Goods		
Work in Progress	492,793	269,785
Total	492,793.15	269,785.12
	(223,008.03)	(269,785.12)

NOTE - 18

EMPLOYEE BENEFIT EXPENSES	31/03/2025	31/03/2024
	(₹) in Hundreds	(₹) in Hundreds
Salary & Wages	54,459.65	34,238.38
Staff Welfare	3,829.76	2,713.50
	58,289	36,951.88

NOTE - 19

FINANCE COSTS	31/03/2025	31/03/2024
	(₹) in Hundreds	(₹) in Hundreds
Bank Charges and Penal Charges	8,600.77	6,532.81
Interest Paid On Term Loan and on Limit	70,288.98	29,509.32
	78,890	36,042

NOTE - 20



For NUMBERDAR BIO FUELS PVT. LTD. NUMBERDAR BIO FUELS PVT. LTD.

[Signature]
Director

[Signature]
Director

Director

Director

DEPRECIATION AND AMORTIZATION		
	31/03/2025	31/03/2024
Depreciation	(₹) in Hundreds	(₹) in Hundreds
	54,565.53	55,294.00
	54,565.53	55,294.00

NOTE - 21

OTHER EXPENSES		
	31/03/2025	31/03/2024
	(₹) in Hundreds	(₹) in Hundreds
Audit Fees		300.00
Bad debts written off	1,800.00	-
Balance Written Off	7,526.92	-
Bill Service Charges	1,384.85	-
Consumeable Stores	3,655.45	69.56
Commission on Sales	3,562.57	-
Freight and Forwarding Expenses	341.60	6,631.60
Electricity Expenses	32,789.49	-
GST Late Fees	12,140.73	7,150.03
Internet Expenses	-	4.50
Interest on IT	-	320.50
Interest on TDS	244.01	-
Insurance expenses	2.98	51.33
Legal & Professional Expenses	3,174.82	1,225.25
Misc Expenses	2,219.00	1,755.49
Printing and stationery	1,867.42	5.01
Power & Fuel Charges	30.36	165.77
Rent Office	27,892.45	21,591.78
Office Maintenance Expenses	9,950.00	9,600.00
Penalty on Delayed Payment	348.53	323.81
Postage & Telegram Expenses	-	1,757.71
Repair & Maintenance Expenses	270.80	26.35
Security Services Charges	6,412.00	3,136.43
Software Maintenance Expenses	4,665.00	2,036.66
Testing Fees	45.00	208.03
Travelling Expenses	1,500.00	4,800.00
Weighment Charges	2,041.69	976.99
Prior Period Expense	294.40	6.26
	-	356.34
	124,160	62,136.80



For NAMBERDAR BIO FUELS PVT. LTD.

[Signature]
Director

For NAMBERDAR BIO FUELS PVT. LTD.

[Signature]
Director

NAMBERDAR BIO FUELS PRIVATE LIMITED
 C/o Harinder Chaudhary, Chipiyana Bujurg G.B Nagar, Ghaziabad, Ghaziabad, Uttar Pradesh, India, 201001
 Email :- numberdarbiofuels@gmail.com, Phone No. :- +91 99900 04645
 CIN:U23200UP2022PTC162096

NOTE - 22 RATIO ANALYSIS

Ratio (in times)	31/03/2025			31/03/2024			% Variance	Reason, if variance is more than 25 %
	Numerator	Denominator	Current Period	Numerator	Denominator	Previous Period		
Current Ratio (Current Assets/ Current Liabilities)	82109875	10480263	7.83	77500140	11898939	6.51	20.29%	Increase in Current Liabilities
Debt-Equity Ratio (Debt/Equity)	81647790	17627941	4.63	84225100	10343544	8.14	-43.12%	NA
Debt Service Coverage Ratio (Net operating income/Debt Service)	20629924	0	NA	9954051	0	NA	NA	NA
Return on Equity Ratio (Net income/ Share holder's equity)	7284397	17627941	0.41	820438	10343544	0.08	420.97%	Due to loss suffered during the year
Inventory turnover ratio (Cost of goods sold/Average inventory)	0	38128914	0.00	0	13489256	0.00	NA	NA
Trade Receivables turnover ratio (Net credit sales/Average trade receivables)	0	32901948	0.00	0	20820664	0.00	NA	NA
Trade payables turnover ratio (Net credit purchases/Average trade payables)	0	5939628	0.00	0	5125452	0.00	NA	NA
Net capital turnover ratio (Net annual sales/Average working capital)	313356752	68615407	4.57	75145059	35379467	2.12	115.01%	Due to increase in Current Liabilities and simultaneous decrease in current assets
Net profit ratio (Net Profit/Revenue)	7284397	313356752	0.02	820438	75145059	0.011	112.92%	Due to loss suffered during the year
Return on Capital employed (Earnings before interest and tax/Capital employed)	17957207	45070068	0.40	4474669	39057767	0.115	247.77%	Due to loss suffered during the year
Return on investment (Earnings before interest and tax/Capital employed)	17957207	45070068	0.40	4474669	39057767	0.115	247.77%	Due to loss suffered during the year



For NAMBERDAR BIO FUELS PVT. LTD.

For NAMBERDAR BIO FUELS PVT. LTD.

Director

Director

NAMBERDAR BIO FUELS PRIVATE LIMITED
 C/o Harinder Chaudhary, Chipiyana Bujurg G.B Nagar, Ghaziabad, Ghaziabad, Uttar Pradesh, India, 201001
 Email :- namberdarbiofuels@gmail.com, Phone No. :- +91 99900 04645
 CIN:U23200UP2022PTC162096

NOTE

23 The Company follows Accounting Standards (AS-22) "Accounting for taxes on income" as notified by the Companies (Accounting Standards) Rules, 2006 (As amended).

24 Earning & Expenditure in foreign currency	31/03/2025	31/03/2024
	(₹) in Hundreds	(₹) in Hundreds
Earning in foreign exchange	-	-
Outgoing in foreign exchange	-	-

25 Contingent Liabilities	31/03/2025	31/03/2024
	(₹) in Hundreds	(₹) in Hundreds
Contingent Liability as per management estimate	-	-

26 Related Party Disclosure

Related Party Disclosure in accordance with the Accounting Standards (AS-18) 'Related Party Disclosure', issued by the Institute of Chartered Accountants of India are given hereunder. The disclosure also include the information required to be disclosed under Rule 16A(2) of The Companies (Acceptance of Deposit) Rules, 2014.

(i) Names of related parties and description of relationship:

a) Key Management Personnel

S. No.	Name of the Party	Relationship
1	Mr Arvind Chaudhary	Director
2	Mr Harender Chaudhary	Director

b) Parties under Common Control/Other Related parties

S. No.	Name of the Party	Relationship
	NO Related Party Transaction	



For NAMBERDAR BIO FUELS PVT. LTD.

[Signature]
 Director

For NAMBERDAR BIO FUELS PVT. LTD.

[Signature]
 Director

27 Employee Benefits:

The provisions of Provident Fund and ESI Act are not applicable to the Company.

28 Auditors' Remuneration:

	31/03/2025 (₹) in Hundreds	31/03/2024 (₹) in Hundreds
Statutory Audit fees	1800	300

- 29 In the opinion of the board of Directors, the value on realization of current assets, loans and advances in the ordinary course of business will not be less than the amount at which these are stated in the Balance Sheet.
- 30 The management has confirmed that adequate provisions have been made for all the known and determined liabilities and the same is not in excess of the amounts reasonably required.
- 31 No expenses have been admitted other than those reflected in financial Statements.
- 32 The Previous year figures have been regrouped, rearranged or recasted wherever considered necessary to make them comparable with those of current year.
- 33 There are no dues to Micro & Small-Scale Enterprises as per the Micro, Small & Medium Enterprises Development Act, 2006 based on information available with the company.
- 34 The company does not own any immovable property .
- 35 The Company has not given any Loans or Advances in the nature of loans granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013) either severally or jointly with any other person.
- 36 The company does not have any Capital Work-In-Progress.
- 37 The company does not have any Intangible assets under development.
- 38 No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- 39 The company does not have any borrowing from Banks or Financial Institutions on the basis of security of current assets.
- 40 The company is not declared as a wilful defaulter by any Bank or Financial Institution and other lenders.
- 41 The Company does not have any transactions with the companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.
- 42 The company was not required to register any charge or satisfaction of any charge with registrar of companies beyond the statutory period.
- 43 The company does not have any subsidiray, Associate or Joint Venture company.
- 44 No Scheme of Arrangements has been approved by the Company/Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 during the year.



For NAMBERDAR BIO FUELS PVT. LTD.

[Signature]
Director

For NAMBERDAR BIO FUELS PVT. LTD.

[Signature]
Director

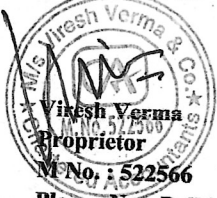
- 45 The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- 46 The company has not received 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 directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- 47 No amount 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).
- 48 Provisions of Section 135 of the Companies Act, 2013 relating to CSR are not applicable to the company.
- 49 The company has not revalued its property, plant & equipment (including rights of used assets) or intangible assets during the year.
- 50 There are no instance where the company has not complied with the number of layers prescribed under clause (87) of Section 2 of the Act read with company (restriction on number of layers) rules 2017.
- 51 The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

As per our report of even date attached

For Viresh Verma & Co.

Chartered Accountants

FRN : 026874N




Place : New Delhi


Date : 01/09/2025

UDIN - 25522566BMKXVM17951

For & on Behalf of Board of Directors
NAMBERDAR BIO FUELS PRIVATE LIMITED

For NAMBERDAR BIO FUELS PVT. LTD.


Director
ARVIND CHAUDHARY
Director
DIN: 09566127

For NAMBERDAR BIO FUELS PVT. LTD.

HARENDER SINGH
Director Director
DIN: 09566128

NAMBERDAR BIO FUELS PRIVATE LIMITED
C/o Harinder Chaudhary, Chipiyana Bujurg G.B Nagar, Ghaziabad, Ghaziabad, Uttar Pradesh, India, 201001
FINANCIAL YEAR - 2024-25

Computation of Deferred Tax Asset/Liability as per Accounting Standard - 22

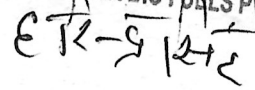
(₹) in Amount

Items	31/03/2025
Depreciation	
WDV as per Income Tax Act	4,669,988
WDV as per Books	5,456,553
Unabsorbed Losses	(786,565)
Other Items	-
Total Differences	<u>(786,565)</u>
Substantive Tax Rate	0.30
Deferred Tax Liability as per AS-22 of ICAI as on 31.03.2025	(235,970)
Deferred Tax Asset/(Liability) as on 31.03.2024	353,488
Amount to be charged to P& L A/c	<u>(589,458)</u>

For NAMBERDAR BIO FUELS PVT. LTD.


Director

For NAMBERDAR BIO FUELS PVT. LTD.


Director