

3rd Annual Report

Financial Year 2024-25

NAMBERDAR BIO FUELS PRIVATE LIMITED

CIN: U19200UP2022PTC162096

Directors

Arvind Chaudhary (DIN: 09566127)

Harender Singh (DIN: 09566128)

Statutory Auditor

M/s. VIRESH VERMA & CO.

House no 63, Street No-1 wala Nagar, Shahdara, New Delhi-
110032

Registered Office:

C/o Harinder Chaudhary, Chipiyana Bujurg G.B Nagar
Ghaziabad Uttar Pradesh-201001

NAMBERDAR BIO FUELS PRIVATE LIMITED

CIN: U23200UP2022PTC162096

REGISTERED OFFICE: CHIPIYANA BUJURG G.B NAGAR, GHAZIABAD, UTTAR PRADESH,
INDIA, 201001

EMAIL ID: Arvindchaudhary210@gmail.com

NOTICE TO THE MEMBERS

NOTICE is hereby given that the 3rd Annual General Meeting of the Members of Namberdar Bio Fuels Private Limited will be held on Tuesday, the 30th day of September, 2025 at 01:00 P.M. at the registered office of the Company at Chipiyana Bujurg G.B Nagar, Ghaziabad, Uttar Pradesh - 201001 to transact the following business:

➤ ORDINARY BUSINESS:

1. To receive, consider and adopt the financial statements as on 31st March, 2025 for the year ended on that date and the Board's report and Statutory Auditors' report thereon.
2. 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 Section 139 and other applicable provisions, if any, of the Companies Act, 2013 as amended from time to time or any other law for the time being in force (including any statutory modification or amendment thereto or re-enactment thereof for the time being in force), M/s Viresh Verma & Co.[FRN-027874N] Chartered Accountant, be and are hereby appointed as Statutory Auditors of the Company to hold office for the period of 5 years till the conclusion of the AGM to be held for the financial year 2028-29 on such remuneration as may be fixed by the Board of Directors in mutual consultation with auditors”

“FURTHER RESOLVED THAT for the purpose of giving effect of this resolution, any one Director of the Company, be and hereby authorized to do all acts and to sign and execute all necessary documents, applications and returns for the purpose of giving effect to the aforesaid resolution along with filing necessary E-form with Registrar of Companies.”

FOR NAMBERDAR BIO FUELS PRIVATE LIMITED

For Namberdar Bio Fuels Pvt. Ltd.



ARVIND CHAUDHARY Director

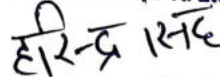
DIRECTOR

DIN: 09566127

Date: 1st Sep, 2025

Place: Ghaziabad

For Namberdar Bio Fuels Pvt. Ltd.



Director

HARENDER SINGH

DIRECTOR

DIN: 09566128



NOTES:-

- A) **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.** The proxy form duly completed and signed, should be lodged with the Company, at its registered office at least 48 hours before the time of the meeting.
- B) A person can act as proxy on behalf of Members not exceeding fifty (50) and holding in the aggregate not more than 10% of the total share capital of the Company. In case a proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder.
- C) All documents referred to in the notice requiring the approval of the Members at the Meeting and other statutory registers shall be available for inspection by the Members at the registered office of the Company during office hours on all working days between 11.00 a.m. and 1.00 p.m. on all days except Saturdays, Sundays and public holidays, from the date hereof up to the date of the annual general meeting.
- D) No person shall be entitled to attend or vote at the meeting as a duly authorized representative of anybody corporate which is a shareholder of the Company, unless a copy of the resolution appointing him/her as a duly authorized representative, certified to be a true copy, shall have been deposited at the Registered Office of the Company not less than forty eight (48) hours before the scheduled time of the commencement of the meeting.
- E) In case you have any query relating to the enclosed Annual Accounts or about the operations of the Company, you are requested to send the same to the Company at the Registered Office of the Company at least seven (7) days before the date of Annual General Meeting so that the information can be made available at the meeting.
- F) Members/proxies should bring the attendance slip duly filled in for attending the Meeting. Members holding shares in physical form are requested to write their folio number in the attendances slip and hand it over at the entrance of the meeting hall.

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NAMBERDAR BIO FUELS PRIVATE LIMITED
DIRECTOR'S REPORT FOR THE FINANCIAL YEAR 2024-2025

To,
The Members,
Namberdar Bio Fuels Private Limited

The Directors have pleasure in presenting their Annual Report on the business and operations of the company and Audited Accounts for the Financial Year ended 31st March, 2025.

FINANCIAL SUMMARY/ HIGHLIGHTS

The financial performance of your company:

(In Rs. Hundreds)

Particulars	2024-2025	2023-2024
Income		
Revenue from operations	31,33,567.52	7,51,450.59
Other income	187.70	7,977.18
Total Income	31,33,755.22	7,59,427.77
Expenses		
Cost of Good Sold	22,83,669.99	6,49,393.16
Purchase stock in trade	6,17,111.86	27,286.29
Change in Inventory stock in trade	(1,83,613.68)	(1,16,443.65)
Manufacturing Expenses	43,595.75	28,741.81
Employee benefit Expense	58,289.41	36,951.88
Finance Cost	82,545.20	36,111.69
Depreciation & Amortisation Expense	54,565.53	55,294.00
Other Expense	76,908.84	33,388.03
Total expenses	30,33,072.90	7,50,723.20
Profit/(Loss) Before Exceptional and Extraordinary Items and Tax	1,00,682.32	8,704.54
Exceptional Items	-	-
Profit on Sale of Fixed assets	-	-
Profit before Tax	1,00,682.32	8,704.54
Current Tax	30,198.08	2,433.58
Deferred Tax	(2,359.70)	1,933.40

Net Profit after tax	72,843.97	8,204.39
Earning Per Equity Share		
1)Basic	7.28	0.82
2)Diluted	7.28	0.82

STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

The Total Income from operations of your Company for the Financial Year ended 31st March 2025 is **Rs. 31,33,75,522** as compared to **Rs. 7,59,42,777** in the previous Financial Year ended 31st March 2024. During the Financial Year 2024-25, the Company earned net Profit of **Rs.72,84,397** as against **Rs. 8,20,438** during previous year.

DIVIDEND

Keeping in view the future growth of the Company, your directors do not recommend any dividend for the Financial Year 2024 - 25.

CHANGE IN NATURE OF BUSINESS

There were no significant changes in the nature of the business of the Company during the period under review.

TRANSFER TO RESERVE

For the period ended 31st March 2025, the Company has transferred **Rs 72,84,397** to General Reserve.

SECRETARIAL STANDARDS

The Directors state that applicable Secretarial Standards i.e. SS-1 and SS-2, relating to Meetings of the Board of Directors and General Meetings respectively have been duly followed by the Company.

CHANGE IN SHARE CAPITAL

During the year under review, there is no change in share capital of the company. As on 31st March, 2025, the authorised share capital of the Company stood at Rs. . 1,00,00,000 /- consisting of 10,00,000/-equity shares of Rs. 10/- each. The Total Paid-up Share capital of the company as on March 31, 2025 stood at Rs. 1,00,00,000 /- consisting of 10,00,000/-equity shares of Rs. 10/- each.

DIRECTORS AND KEY MANAGERIAL PERSONNEL AND CHANGES AMONG THEM

There is no change in the constitution of Board of Company during the period under review.

The provisions of Section 203 of the Companies Act, 2013 pertaining to appointment of Key Managerial Personnel are not applicable to the Company.

The Following are the Directors of the Company at the end of the Financial Year ended March 31, 2025.

SI. No.	Name of Director	DIN
1	Arvind Chaudhary	09566127
2	Harender Singh	09566128

NUMBER OF MEETINGS OF BOARD OF DIRECTORS

During the Financial Year 2024 -25, six (06) meetings of Board of Directors of the Company were held.

The maximum interval between any two Board Meetings did not exceed 120 (One hundred and Twenty) Days. The details of attendance of each Director at Board Meetings are as follows:

SI. No.	Name of Director	Board Meetings	
		No. of Meetings held	No. of Meetings attended
1	Arvind Chaudhary	6	6
2.	Harender Singh	6	6

Serial no.	Date of board meeting	Number of directors who attended the board meeting
1	26/04/2024	2
2	29/06/2024	2
3	16/09/2024	2
4	12/11/2024	2
5	10/02/2025	2
6	31/03/2025	2

DETAILS OF HOLDING, SUBSIDIARY & ASSOCIATE COMPANY

The Company does not have any Holding, Subsidiary & Associate Company.

STATUTORY AUDITORS

During the year, **M/s DSMK & Associates, Chartered Accountants**, resigned from the office of Statutory Auditors, resulting in a casual vacancy. To fill the said casual vacancy, the Company appointed **M/s Viresh Verma & Co., Chartered Accountants (FRN: 026874N)**, as Statutory Auditors of the Company for the financial year 2023-24 at the Extra-Ordinary General Meeting held on 16 September 2024.

Subsequently, **M/s Viresh Verma & Co., Chartered Accountants (FRN: 026874N)**, were appointed as Statutory Auditors of the Company at the Annual General Meeting held on 30 September 2024, to hold office from the conclusion of that Annual General Meeting until the conclusion of the Annual General Meeting to be held in the calendar year 2029, at such remuneration as may be decided by the Board of Directors of the Company.

COST AUDITORS

During the year under review, the company not required to appoint the Cost auditor.

SECRETARIAL AUDITORS

During the year under review, the company not required to appoint the Secretarial auditor.

ESTABLISHMENT OF VIGIL MECHANISM

Your Company does not fall in any of the provisions of section 177(9) & (10) of companies Act, 2013. Hence requirement of establishing a vigil mechanism i.e. whistle blower policy is not applicable on the company.

RESPONSE TO AUDITOR'S REMARKS

No qualification, reservation or adverse remark or disclaimer made by the auditor in his report.

MAINTENANCE OF COST RECORDS

The Directors state that the overall turnover of the company does not exceed the limit prescribed for maintenance of Cost Records as specified by the Central Government under Section 148(1) of the Companies Act, 2013, accordingly such accounts and records are not made and maintained by the Company.

TRANSFER OF UNCLAIMED/ UNPAID AMOUNT TO INVESTOR EDUCATION AND PROTECTION FUND

Pursuant to provisions of the Act read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, as amended, ('Rules'), the dividend which remains unclaimed or unpaid for a period of seven years from the date of transfer to the Unpaid Dividend Account of the Company and shares on which dividend are unclaimed or unpaid for a consecutive period of seven years or more are liable to be transferred to IEPF. This clause is not applicable.

RISK MANAGEMENT POLICY

The Board of Directors facilitates the execution of Risk Management Practices in the Company, in the areas of risk identification, assessment, monitoring, mitigation and reporting. At present, the Company has not identified any element of risk which may threaten the existence of the Company.

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

There are no significant and material orders passed by the Regulators/ Courts/ Tribunals impacting the going concern status and company's operations in future.

STATEMENT IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Board has adopted the procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting record, and the timely preparation of reliable financial disclosures.

FRAUDS REPORTED BY AUDITORS UNDER SECTION 143(12), OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

The Statutory Auditors have not reported any incident of fraud to the Board of Directors of the Company.

DISCLOSURE IN TERMS OF VARIOUS PROVISIONS OF THE COMPANIES ACT, 2013

The status of the Company being a Private Limited Company and not having material profit/turnover/Bank's borrowings, the provision related to:

- (a) Statement on declaration given by Independent Directors (Section 149);
- (b) Formation of Audit Committee (Section 177);
- (c) Formation of Nomination and Remuneration Committee (Section 178);
- (d) Undertaking formal Annual Evaluation of Board and that of its committees and the individual Directors; and
- (e) Undertaking Secretarial Audit (Section 204).

PARTICULARS OF EMPLOYEES, DIRECTORS AND KEY MANAGERIAL PERSON:

During the year under review, the provision of Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, was not applicable to our company.

MATERIAL CHANGES AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There were no material changes and commitments affecting the financial position of the Company between the end of period to which this financial statements relate and the date of this Report.

ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS, SWEAT EQUITY AND ESOS, IF ANY

The Company has not issued shares with differential voting rights nor granted stock options nor sweat equity during the period under review.

DEPOSITS

The Company has not accepted any deposit during the year under review which fall under Chapter V of the Companies Act, 2013 read the Companies (Acceptance of Deposits) Rules, 2014.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

The Company has not entered into any transactions that covered under the provision of section 186 of the Companies Act, 2013.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

There is no related party transaction during the year.

DETAILS OF MONEY ACCEPTED FROM DIRECTOR

During the period under review, the Company has accepted loan from directors of the Company.

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013.

The Company has adopted a policy for prevention of sexual harassment at the workplace, in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act"). An Internal Complaints Committee ("ICC") has been duly constituted as per the provisions of the POSH Act to redress complaints regarding sexual harassment at the workplace.

During the financial year under review, the Company has complied with all the provisions of the POSH Act and the rules framed thereunder. Further details are as follow:

- a. Number of 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

CORPORATE SOCIAL RESPONSIBILITY

During the Financial Year 2024-25, the provisions of Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility) Rules, 2014 were not applicable to the Company.

COMMITTEE MEETING

Your Company has formed committee in regard to Sexual Harassment of women at workplace (Prevention, Prohibition, and Redressal) Act, 2013. This Committee meet as and when considered necessary.

During the Financial Year 2024-25, no case was filed pursuant to Sexual Harassment of women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013.

MATERNITY BENEFIT:

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

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

The details of conservation of energy, technology absorption, foreign exchange earning and outgo are as follows:

Conservation of energy:

No information is required to be provided under this segment.

Technology absorption:

No information is required to be provided under this segment.

Foreign exchange earning and outgo:

There is no foreign exchange earning and outgo during the year.

DETAILS OF APPLICATION/ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

Neither any application was made nor any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year.

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

As Company has not done any one time settlement during the year under review hence no disclosure is required.

DIRECTORS RESPONSIBILITY STATEMENT

To the best of their knowledge and belief and according to the information and explanations obtained by them, your directors make the following statements in terms of section 134(3)(c) of the Companies Act, 2013:

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) The directors had prepared the annual accounts on a going concern basis; and
- (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.

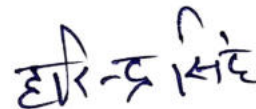
ACKNOWLEDGEMENTS

Your directors wish to take this opportunity to express their sincere thanks to all the investors, shareholders and stakeholders for the faith and confidence they have reposed in the Company. The directors also wish to place on record their deep appreciation for the employees for the hard work, commitment and dedication shown throughout the period.

FOR NAMBERDAR BIO FUELS PRIVATE LIMITED



ARVIND CHAUDHARY
DIRECTOR
DIN: 09566127



HARENDER SINGH
DIRECTOR
DIN: 09566128

Date: 1st Sep, 2025
Place: Ghaziabad



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.



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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



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
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NAMBERDAR BIO FUELS PRIVATE LIMITED
C/O Harinder Chaudhary, Chipliyana Bujurg, G.B. Nagar, Ghazlabad, Uttar Pradesh, India-201001
CIN- U23200UP2022PTC162096

(All amounts in Rupees Hundred, unless otherwise stated)
STANDALONE BALANCE SHEET AS AT 31 MARCH 2025

	Note No.	As at 31 March 2025	As at 31 March 2024
I. EQUITY AND LIABILITIES			
1. Shareholders' funds			
Share capital	4	1,00,000.00	1,00,000.00
Reserves and surplus	5	76,279.41	3,435.44
		1,76,279.41	1,03,435.44
2. Non-current liabilities			
Long-term borrowings	6	2,02,609.37	2,15,166.30
Deferred tax liabilities (net)		-	-
Other long term liabilities	7	18,000.00	18,000.00
Long term provisions		-	-
		2,20,609.37	2,33,166.30
3. Current liabilities			
Short-term borrowings	8	5,64,913.78	5,78,129.97
Trade payables	9	-	-
- Total outstanding dues of micro enterprises and small enterprises		-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises		37,282.84	83,829.34
Other current liabilities	10	85,887.66	66,196.35
Short-term provisions	11	26,469.67	1,870.99
		7,14,553.96	7,30,026.65
TOTAL		11,11,442.74	10,66,628.39
II. ASSETS			
1. Non-current assets			
Property, plant and equipment and intangible assets			
- Property, plant and equipment	12	2,70,566.61	2,86,139.55
- Intangible assets		-	-
- Capital work-in-progress		-	-
Intangible assets under development		-	-
Deferred tax asset (net)	13	5,894.58	3,534.88
Non-current investments		-	-
Other Non Current Assets		-	-
		2,76,461.19	2,89,674.43
2. Current assets			
Investments		-	-
Inventories	14	4,92,793.15	2,69,785.13
Trade receivables	15	1,80,797.19	1,86,781.44
Cash and bank balances	16	300.22	130.05
Short-term loans and advances	17	84,869.10	2,32,422.08
Other current assets	18	76,221.89	87,835.27
		8,34,981.55	7,76,953.96
TOTAL		11,11,442.74	10,66,628.39

Summary of material accounting policies

3

The accompanying notes are an integral part of these financial statements

In terms of our report attached

For **Viresh Verma & Co.**
Chartered Accountants
FRN-02687411

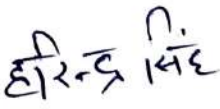


Viresh Verma
Proprietor
Membership No. 522566

Place: New Delhi
Date : 01st September 2025

For and on behalf of the Board of Directors


Arvind Chaudhary
Director
DIN -09566127


Harender Singh
Director
DIN -09566128

NAMBERDAR BIO FUELS PRIVATE LIMITED
C/O Harinder Chaudhary, Chipiyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh, India-201001
CIN- U23200UP2022PTC162096

(All amounts in Rupees Hundred, unless otherwise stated)

STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH, 2025

	Note No.	Year ended 31 March 2025	Year ended 31 March 2024
I			
Revenue from operations	19	31,33,567.52	7,51,450.59
II			
Other income	20	187.70	7,977.18
III		31,33,755.22	7,59,427.77
III			
Total income (I + II)			
IV			
Expenses:			
Cost of Good Sold	21	22,83,669.99	6,49,393.16
Purchase of stock-in-trade		6,17,111.86	27,286.29
Changes in inventory of stock-in-trade	22	(1,83,613.68)	(1,16,443.65)
Manufacturing Expenses	23	43,595.75	28,741.81
Employee benefits expense	24	58,289.41	36,951.88
Finance costs	25	82,545.20	36,111.69
Depreciation and amortisation expense	12	54,565.53	55,294.00
Other expenses	26	76,908.84	33,388.03
Total expenses		30,33,072.90	7,50,723.20
V		1,00,682.32	8,704.57
V			
Profit before exceptional items and tax (III - IV)			
VI			
Exceptional Items		-	-
VII		1,00,682.32	8,704.57
VII			
Profit after exceptional items and before tax (V - VI)			
VIII			
Tax expenses			
- Current tax		30,198.05	2,433.58
- Short provision of tax relating to earlier years		-	-
- Deferred tax		(2,359.70)	(1,933.40)
IX		72,843.97	8,204.39
IX			
Profit from continuing operations (VII - VIII)			
Earnings per equity share	27		
(Face value of INR 10 per share)			
- Basic		7.28	0.82
- Diluted		7.28	0.82
Summary of material accounting policies	3		

The accompanying notes are an integral part of these financial statements

In terms of our report attached

For **Viresh Verma & Co.**
Chartered Accountants
FRN-026874N



Viresh Verma
Proprietor
Membership No. 522566

Place: New Delhi
Date : 01st September 2025

For and on behalf of the Board of Directors

Arvind Chaudhary
Director
DIN -09566127

Harender Singh
Director
DIN -09566128

NAMBERDAR BIO FUELS PRIVATE LIMITED

C/O Harinder Chaudhary, Chipiyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh, India-201001
(All amounts in Rupees Hundred, unless otherwise stated)

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

	As at 31 March 2025	As at 31 March 2024
4 Share Capital		
A. Authorised:		
10,00,000 (as on 31 March 2024: 10,00,000) equity shares of INR 10 each	<u>1,00,000.00</u>	<u>1,00,000.00</u>
B. Issued, Subscribed and Paid up:		
10,00,000 (as on 31 March 2024: 10,00,000) equity shares of INR 10 each fully paid up	<u>1,00,000.00</u>	<u>1,00,000.00</u>

The Company has one class of equity shares having a face value of INR 10 each. Each shareholder is eligible for one vote per share held. The holders of equity shares are entitled to dividends, if any, proposed by the Board of Directors and approved by Shareholders at the Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

C. Reconciliation of the issued, subscribed and fully paid up number of shares and the amount outstanding at the beginning and at the end of the year:

Particulars	As at 31 March 2025		As at 31 March 2024	
	Number of shares held	Amount	Number of shares held	Amount
At the beginning of the year	10,00,000	10,000.00	10,00,000	1,00,000.00
Issued during the year - private placement	-	-	-	-
Issued during the year - Bonus shares	-	-	-	-
At the end of the year	10,00,000	10,000.00	10,00,000	1,00,000.00

D. Details of shares held by each shareholder holding more than 5% of the aggregate shares in the Company

Name of the shareholder	As at 31 March 2025		As at 31 March 2024	
	Number of shares held	% holding	Number of shares held	% holding
Arvind Chaudhary	9,50,000	95.00%	9,50,000	95.00%

E. Details of promoters' shareholding

Promoter name	Shares held by promoters at the end of the year		% Change during the year	
	No of shares	% of total shares	No of shares	% of total shares
	Arvind Chaudhary	9,50,000	95.00%	-
	(9,50,000)	-95.00%	-	0.00%

(Figures in brackets denote previous year figures)

F. Other than bonus issue as mentioned in note 4(c) above, if any, there are no buy back of equity shares and equity shares issued for consideration other than cash during the period of five years immediately preceding the reporting date.

G. No shares were reserved for issue under contracts / commitment for sale of shares / disinvestment.

5 Reserves and Surplus**Securities premium account**

Opening balance	-	-
Add : Premium on shares issued during the year	-	-
Less : Utilised for issue of bonus shares	-	-
Closing balance (a)	-	-
Retained earnings		
Opening balance	3,435.44	(4,768.94)
Add : Profit for the year	72,843.97	8,204.38
Less: Dividend paid	-	-
Closing balance (c)	<u>76,279.41</u>	<u>3,435.44</u>
Total (a)+(b)+©	<u>76,279.41</u>	<u>3,435.44</u>

Nature and purpose of reserves

- Securities premium reserve is used to record the premium on issue of shares. The reserve is to be utilised in accordance with the provisions of Section 52 of the Companies Act, 2013.
- Retained earnings represents the cumulative undistributed profits of the Company and can be utilised in accordance with the provisions of the Companies Act, 2013.



NAMBERDAR BIO FUELS PRIVATE LIMITED

C/O Harinder Chaudhary, Chipiyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh, India-201001
(All amounts in Rupees Hundred, unless otherwise stated)

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

	As at 31 March 2025	As at 31 March 2024
6 Long-term borrowings		
Secured:		
loans:		
- From Banks [refer note (a) below]	1,05,497.47	1,28,518.43
Less : Current maturities of long term borrowings	(22,857.14)	(23,021.17)
Unsecured:		
Loan from directors and relatives (see note 31)	1,19,969.04	1,09,669.04
	2,02,609.37	2,15,166.30

Nature of security and terms of repayment for the outstanding long term borrowings (including current maturities)

Bank / Financial Institution	Nature of loan	Security	Terms and Conditions	Outstanding as at 31 March 2025	Outstanding as at 31 March 2024
a) Secured borrowings : From Banks					
1 Bank of Baroda	Term Loan	Machienery	Term loan of Rs. 144.85 Lakhs @ 10.45 %	1,05,497.47	1,28,518.43
				1,05,497.47	1,28,518

7 Long-term Liabilities

Security Deposits	18,000.00	18,000.00
	18,000.00	18,000.00

8 Short-term borrowings

Secured:		
Working capital loan from banks (Bank of baroda)*	5,42,056.64	5,55,108.80
Current maturities of long term borrowings	22,857.14	23,021.17
	5,64,913.78	5,78,129.97

Cash Credit Limit were sanctioned by bank of baroda of Rs. 6,00,000 hundred (Rs. 600 Lakhs) for working capital requirement against hypothecation of paid stock and book debts up to 90 days at interest rate of 10.45%.

9 Trade payables

Micro, small and medium enterprises (see note 24)	37,282.84	83,829.34
Trade payables	37,282.84	83,829.34

Trade payables ageing schedule

	Not due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) MSME	(-)	-	-	-	-	37,282.84
(ii) Others	(-)	29,773.61	6,527.48	981.75	-	(83,829.34)

(Figures in bracket denotes previous year figures)

Notes:

- Trade payables are non-interest bearing and are normally settled within 30 to 45 days term.
- There are no disputed trade payables.

10 Other current liabilities

Statutory dues	142.60	3,251.56
Advances from Customer	43,854.75	30,954.75
Imprest Payable	29,895.79	30,826.36
Audit fees Payable	1,800.00	300.00
Others (non-trade suppliers etc)	10,194.52	863.68
	85,887.66	66,196.35

11 Short-term provisions

Provision for employee benefits (see note 26)	26,469.67	1,870.99
- Provision for Income Tax	-	-
- Provision for gratuity	-	-
	26,469.67	1,870.99



NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

12 Property, plant and equipment (at cost)

Particulars	Gross block			Depreciation/ amortisation			Net block	
	As at 01.04.2024	Additions during the year	Sales / adjustments during the year	As at 31.03.2025	As at 01.04.2024	For the year (see note 1 below)	As at 31.03.2025	As at 31.03.2024
Tangible assets (Owned)								
Furniture and fixtures	1,390.23	-	-	1,390.23	344.91	-	1,045.32	1,045.32
Plant and Machinery	3,36,139.08	38,136.65	-	3,74,275.73	54,772.29	54,565.53	2,64,937.91	2,81,366.79
Office equipments	3,904.25	661.02	-	4,565.26	176.81	-	4,388.46	3,727.44
Computers	-	194.92	-	194.92	-	-	194.92	-
Total	3,41,433.55	38,992.58	-	3,80,426.14	55,294.00	54,565.53	2,70,566.61	2,86,139.55
Previous year	2,75,238.23	66,195.32	-	3,41,433.55	-	55,294.00	2,86,139.55	2,75,238.23



NAMBERDAR BIO FUELS PRIVATE LIMITEDC/O Harinder Chaudhary, Chipiyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh, India-201001
(All amounts in Rupees Hundred, unless otherwise stated)**NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS**

	Year ended 31 March 2025	Year ended 31 March 2024
19 Revenue from operations		
Sale of Finished Goods	24,95,262.52	7,30,572.59
Sale of Stock-in-trade	6,38,305.00	20,878.00
	<u>31,33,567.52</u>	<u>7,51,450.59</u>
20 Other income		
Misc. Balance written back	-	7,766.20
Misc. Income	187.70	210.98
	<u>187.70</u>	<u>7,977.18</u>
21 Cost of Good Sold		
Opening stock of Raw Material	1,53,341.47	-
Purchase of Raw Material	23,23,064.34	8,02,734.63
Less :Closing stock of Raw material	(1,92,735.82)	(1,53,341.47)
	<u>22,83,669.99</u>	<u>6,49,393.16</u>
22 Changes in inventory of stock-in-trade		
Closing stock of stock-in-trade	-	(10,005.00)
Closing stock of Finished goods	(3,00,057.34)	(1,06,438.65)
Closing stock of WIP	-	-
Less : Opening stock of stock-in-trade	(10,005.00)	-
Less : Opening stock of Finished Goods	(1,06,438.65)	-
Less : Opening stock of WIP	-	-
Increase/(decrease) in stocks	<u>(1,83,613.68)</u>	<u>(1,16,443.65)</u>
23 Manufacturing Expense		
Consumables	3,562.57	-
Power and Fuel Expenses	27,892.45	21,591.78
Electricity Expenses	12,140.73	7,150.03
Total Manufacturing Expense	<u>43,595.75</u>	<u>28,741.81</u>
24 Employee benefits expense		
Salaries, wages and bonus	44,976.26	27,792.91
Employer's Contribution to Fund	583.39	445.47
Director Remuneration	8,900.00	6,000.00
Staff Welfare	3,829.76	2,713.50
	<u>58,289.41</u>	<u>36,951.88</u>
25 Finance costs		
Interest expense on borrowings	70,288.98	29,509.32
Bill Discounting Charges	3,655.45	69.56
Bank Charges	8,600.77	6,532.81
	<u>82,545.20</u>	<u>36,111.69</u>



NAMBERDAR BIO FUELS PRIVATE LIMITED

C/O Harinder Chaudhary, Chipliyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh, India-201001
(All amounts in Rupees Hundred, unless otherwise stated)

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

	Year ended 31 March 2025	Year ended 31 March 2024
26 Other expenses		
Commission	341.60	6,631.60
Freight and Forwarding Expenses	32,789.49	-
Interest and Penalty- Statutory Liabilities	246.99	1,813.54
Communication expenses	-	320.50
Rent	9,950.00	9,600.00
Professional Expenses	2,219.00	1,755.49
Insurance	3,174.82	1,225.25
Printing and stationary	30.36	165.77
Testing and weighing charges	1,794.40	4,862.60
Postage & Courier	270.80	26.35
Travelling & Conveyance Exp	2,041.69	976.99
Audit fees	1,800.00	300.00
Office Expenses	348.53	323.81
Repair and Maintenance Expenses	6,412.00	3,136.43
Security Services Charges	4,665.00	2,036.66
Software Expenses	45.00	208.03
Loans and advances written off	1,384.84	-
Bad Debts written off	7,526.91	-
Misc Exp.	1,867.41	5.01
	-	-
	76,908.84	33,388.03
Note: Payment to auditors (excluding GST)		
a. Statutory audit fee	1,800.00	300.00
b. Tax audit fee	-	-
c. Other services	-	-
	1,800.00	300.00



NUMBERDAR BIO FUELS PRIVATE LIMITED

C/O Harinder Chaudhary, Chipiyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh, India-201001
(All amounts in Rupees Hundred, unless otherwise stated)

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

	Year ended 31 March 2025	Year ended 31 March 2024
27 Earnings per share		
Net profit attributable to equity shareholders	72,843.97	8,204.39
Nominal value of each equity share (INR)	10.00	10.00
Weighted average number of equity shares outstanding during the year	10,00,000	10,00,000
EPS - Basic	7.28	0.82
EPS - Diluted	7.28	0.82

28 Contingent liabilities (To the extent not provided for)

- Claims against the company not acknowledged as debt Nil (Previous year : Nil).
- Capital commitments – There were no capital commitments made by company during the year.

29 Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED")

The details of dues to micro, small and medium enterprises (MSME) as defined under Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED") and disclosures pursuant to the MSMED Act as follows:

Particulars	As at 31 March 2025	As at 31 March 2024
i) Principal amount remaining unpaid to any supplier as at the end of the accounting year	-	-
ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-	-
iii) The amount of principal paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-
iv) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-
v) The amount of interest due and payable for the year	-	-
vi) The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
vii) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid	-	-

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors. The management has identified the concerned suppliers and quantified the interest payable, if any. However, no provision has been made in the financial statements as the respective MSME suppliers have formally waived their claim for such interest.

30 Leasing arrangements

The future minimum lease payments (non-cancellable) under these operating leases are as follows:

Particulars	As at 31 March 2025	As at 31 March 2024
Not later than 1 year	-	-
Later than 1 year but not later than 5 years	-	-
	-	-

31 Employee benefits plan**a. Defined contribution plan**

The Company makes Employee State Insurance Scheme contributions which are defined contribution plans for qualifying employees. During the year under review the company has recognised INR 583.39 hundred (Previous year : 445.47) for Employee State Insurance contribution.

b. Defined benefit plan

There is no contribution towards the Gratuity Plan of the Company as company has not completed 5 years of business.

c. Other long term employee benefits

The Company makes provision for leave encashment basis the leave policy of the Company. The Company recognised Nil (Previous year : Nil) towards leave encashment in the statement of profit and loss as there were no outstanding leaves for internal employees & for external employees such leaves are paid in the next month.



NAMBERDAR BIO FUELS PRIVATE LIMITEDC/O Harinder Chaudhary, Chhipiyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh, India-201001
(All amounts in Rupees Hundred, unless otherwise stated)**NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS****32 Related party disclosures****a. List of related parties****i. Key management personnel**Arvind Chaudhary
Harender Singh**ii. Relative to Key management personnel**Dharamveer Singh
Suraj Singh Chaudhary**iii. Enterprises over which key management personnel / relatives of key management personnel have significant influence****b. Transactions with related parties during the year**

S No.	Particulars	Year ended 31 March 2025	Year ended 31 March 2024
1.	Transactions with enterprises over which key management personnel / relatives of key management personnel have significant influence		
i.	Sale and Purchase	-	-
2.	Transactions with key management personnel and their relatives		
i.	Reimbursement of Expenses		
	Arvind Chaudhary	1,388.10	74,352.85
	Harender Singh	4,000.00	-
ii.	Loan Availed		
	Harender Singh	300.00	5,000.00
	Dharamveer Singh	10,000.00	27,869.04
	Suraj Singh Chaudhary	-	2,000.00
iii.	Loan repaid		
	Dharamveer Singh	-	20,000.00
		-	-

c. Disclosure of outstanding balances with related parties are as follows

Particulars	As at 31 March 2025	As at 31 March 2024
Payables – Enterprises over which key management personnel / relatives of key management personnel have significant influence		

Recoverable – Enterprises over which key management personnel / relatives of key management personnel have significant influence

Recoverables – Key management personnel / relatives of key management personnel

Arvind Chaudhary	-	-
Harender Singh	-	-

Payables – Key management personnel / relatives of key management personnel

Arvind Chaudhary	Salary Payable	4,500.00	-
Harender Singh	Salary Payable	2,900.00	-
Arvind Chaudhary	Unsecured	74,800.00	74,800.00
Harender Singh	Unsecured	5,300.00	5,000.00
Dharamveer Singh	Unsecured	37,869.04	27,869.04
Suraj Singh Chaudhary	Unsecured	2,000.00	2,000.00
Arvind Chaudhary	Imprest	25,895.79	30,826.36
Harender Singh	Imprest	4,000.00	-

d. Key management personnel / relatives of key management personnel compensation

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Arvind Chaudhary	6,000.00	6,000.00
Harender Singh	2,900.00	-



NAMBERDAR BIO FUELS PRIVATE LIMITED

C/O Harinder Chaudhary, Chhlyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh, India-201001
(All amounts in Rupees Hundred, unless otherwise stated)

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS**33 Segment information**

The Company has a single reportable business, hence there is no separate information to be provided.

34 Disclosure required under Section 186 (4) of the Companies Act, 2013:**a. Loans and guarantees given**

Name of the borrower	Paid / (recovered) during the year	Amount as at 31 March 2025	Paid / (recovered) during the year	Amount as at 31 March 2024
Loans given:				
	NIL	NIL	NIL	NIL
Total	-	-	-	-

35 Foreign currency transaction and exposure

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Expenditure in foreign exchange	NIL	NIL

The Company does not have any foreign currency exposure as on 31 March 2025 (31 March 2024 : Nil).



NUMBERDAR BIO FUELS PRIVATE LIMITED

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(All amounts in Rupees Hundred, unless otherwise stated)

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS**36 Financial Ratios (as applicable)**

S No	Ratio	Numerator	Denominator	31-Mar-25	31-Mar-24	% Change	Reason for variance
1	Current Ratio	Current assets	Current liabilities	1.17	1.06	9.80%	
2	Debt-Equity Ratio	Total Debt (Borrowings)	Total Equity	4.46	7.84	-43.19%	2024 was the first year of operation and in 2025 company have picked the growth
3	Debt Service Coverage ratio	Earnings available for debt service #	Finance costs + Current maturities of Borrowings	2.26	1.69	33.26%	
4	Return on equity (%)	Profit for the year	Average total equity	52.08%	8.26%	530.60%	2024 was the first year of operation and in 2025 company have picked the growth
5	Trade receivable turnover ratio	Revenue from operations	Average trade receivables	17.05	8.05	111.90%	2024 was the first year of operation and in 2025 company have picked the growth
6	Trade payable turnover ratio	Purchase of stock-in-trade + Cost of sub-contract services	Average trade payables	47.90	12.96	269.74%	2024 was the first year of operation and in 2025 company have picked the growth
7	Net capital turnover ratio	Revenue from operations	Working Capital (Current Assets - Current Liabilities)	26.02	16.01	62.49%	2024 was the first year of operation and in 2025 company have picked the growth
8	Net profit ratio (in %)	Profit for the year	Revenue from operations	2.3%	1.1%	112.92%	2024 was the first year of operation and in 2025 company have picked the growth
9	Return on Capital employed (%)	Profit before interest and tax	Capital employed [Total Equity + Total Debt (Borrowings)+ Deferred tax liabilities]	19.4%	5.0%	288.45%	2024 was the first year of operation and in 2025 company have picked the growth

Earning available for Debt Service: Profit after tax + Depreciation and amortisation expense + Finance costs



NAMBERDAR BIO FUELS PRIVATE LIMITED

C/O Harinder Chaudhary, Chipyana Bujurg, G.B. Nagar, Ghaziabad, Uttar Pradesh, India-201001
(All amounts in Rupees Hundred, unless otherwise stated)

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

37 Other statutory information

- i. The company does not have any immovable property in its name and there are no investment properties held by the Company.
- ii. The Company does not have any Benami property, where any proceedings has been initiated or pending against the Company for holding any Benami property.
- iii. The Company does not have any charge or satisfaction which is yet to be registered with ROC beyond the statutory period.
- iv. No dividend on equity shares is paid or proposed by the Board of Directors for the period ended 31 March 2025 and year ended 31 March 2024.
- v. The Company has not traded or invested in crypto currency or virtual currency during the financial period.
- vi. The Company has not advanced or loaned or invested funds to any other persons or entities, including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - a. directly or indirectly lend or invest in other person 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.
- vii. The Company has not received any funds from any persons or entities, 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 person or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries); or
 - b. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- viii. The Company has not surrendered or disclosed any income during the year in the tax assessments under the Income
- ix. The Company is not required to meet obligation towards Corporate Social Responsibility as per the provisions of Section 135 of the Act read with schedule VII to the Act and the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended
- x. The Company does not have any transactions or relationships with any company struck off under section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956.
- xi. During the period no Scheme of Arrangement has been formulated by the Company/pending with competent authority.
- xii. The Company has complied with number of layers prescribed under section 2(87) of the Companies Act, 2013 read with Companies (Restriction on Number of Layers) Rules, 2017.
- xiii. Balances in parties accounts are subject to confirmation / reconciliation. Appropriate adjustments, if any, will be made as and when the balances are reconciled.
- xiv. The Company is not a Core Investment Company (CIC) as defined in the regulations made by Reserve Bank of India and the Group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016 does not have any CIC.
- xv. The Company has availed cash credit facility of INR 600 Lakhs from Bank of Baroda. As part of the debt covenant, it is required to submit quarterly stock statement within six week from the end of quarter. There is no is significant deviation between the book of accounts and the stock statements submitted with the bank.



NAMBERDAR BIO FUELS PRIVATE LIMITED

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(All amounts in Rupees Hundred, unless otherwise stated)

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

38 Events after the reporting period

No material events have occurred after the Balance Sheet date and upto the approval of the financial statements.

39 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.

For Viresh Verma & Co.
Chartered Accountants
FRN-026874N

For and on behalf of the Board of Directors



Viresh Verma
Proprietor
Membership No. 522566

Arvind Chaudhary
Director
DIN -09566127

Harender Singh
Director
DIN -09566128

Place: New Delhi
Date : 01st September 2025

NAMBERDAR BIO FUELS PRIVATE LIMITED
CIN: U23200UP2022PTC162096
REGISTERED OFFICE: C/O HARINDER CHAUDHARY, CHIPIYANA BUJURG G.B NAGAR,
GHAZIABAD, UTTAR PRADESH, INDIA, 201001
EMAIL ID: Arvindchaudhary210@gmail.com

List of Shareholders as on March 31, 2025

SI. No.	Name of Member	Type of Share	No. of Share	Amount Per Share	Percentage
1	Arvind Chaudhary	Equity	9,50,000	10	95%
2	Harender Singh	Equity	50,000	10	5%
Total			1,000,000		100

FOR NAMBERDAR BIO FUELS PRIVATE LIMITED

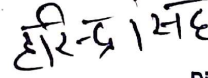
For Namberdar Bio Fuels Pvt. Ltd.



Director

ARVIND CHAUDHARY
DIRECTOR
DIN: 09566127

For Namberdar Bio Fuels Pvt. Ltd.



Director

HARENDER SINGH
DIRECTOR
DIN: 09566128

Date: 1st Sep, 2025

Place: Ghaziabad

