

NAMBERDAR BIO FUELS LIMITED
(FORMERLY KNOWN AS NAMBERDAR BIO FUELS PRIVATE LIMITED)
CIN: U19200UP2022PLC162096

ANNEXURE - I

STANDALONE RESTATED STATEMENT OF ASSETS AND LIABILITIES

Particulars	Annexure No	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
		(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
EQUITY AND LIABILITIES				
Shareholders' funds				
(a) Share capital	V	116.10	100.00	100.00
(b) Reserves and surplus	VI	712.10	96.00	7.94
		828.20	196.00	107.94
Non-current liabilities				
(a) Long-term Borrowings	VII	112.66	82.64	105.50
(b) Long term provisions	VIII	4.98	3.50	0.86
		117.64	86.14	106.36
Current liabilities				
(a) Short term borrowings	IX	737.01	684.89	687.90
(b) Trade payables	X			
(i) total outstanding dues of micro and small enterprises; and		3.33	0.21	0.10
(ii) total outstanding dues of creditors other than micro and small enterprises		90.03	37.08	83.16
(c) Other current liabilities	XI	87.58	105.47	85.27
(d) Short-term provisions	XII	112.56	29.16	0.02
		1,030.51	856.81	856.45
TOTAL		1,976.35	1,138.95	1,070.75
ASSETS				
Non-current assets				
(a) Property, plant and equipment and Intangible assets				
(i) Property, Plant and Equipment	XIII	341.90	260.95	285.00
(b) Deferred tax assets (net)	XIV	5.67	5.13	4.09
(c) Non Current Investments	XV	173.89	-	-
(d) Other non-current assets	XVI	1.60	1.60	1.60
		523.06	267.68	290.69
Current assets				
(a) Inventories	XVII	255.40	549.59	292.96
(b) Trade receivables	XVIII	984.57	160.16	186.78
(c) Cash and Bank Balances	XIX	56.62	0.30	0.13
(d) Short-term loans and advances	XX	153.61	160.47	300.19
(e) Other current assets	XXI	3.09	0.75	-
		1,453.29	871.27	780.06
TOTAL		1,976.35	1,138.95	1,070.75

As per our report of even date attached

For Vinay I Aggarwal & Associates
Chartered Accountants
FRN: 019631N

Shobhit Gupta
CA Shobhit Gupta
Partner
Membership No : 502897
Place: Ghaziabad
Date: 27th June 2026
UDIN:-26502897KVPXFY8244



For and on behalf of the Board of Directors of
Nambar Dar Bio Fuels Limited
For NAMBERDAR BIO FUELS LIMITED NAMBERDAR BIO FUELS LIMITED

Arvind Chaudhary
Arvind Chaudhary
DIN: 09566127
Managing Director

Sajjan Singh
Sajjan Singh
DIN: 07665284
Whole Time Director

Director

Rajeev Ranjan Kumar
Rajeev Ranjan Kumar
Chief Financial Officer
Place: Ghaziabad
Date: 27th June 2026

Ankit Agarwal
Ankit Agarwal
Company Secretary

NAMBERDAR BIO FUELS LIMITED
(FORMERLY KNOWN AS NAMBERDAR BIO FUELS PRIVATE LIMITED)
CIN: U19200UP2022PLC162096

ANNEXURE- II

STANDALONE RESTATED STATEMENT OF PROFIT AND LOSS

Particulars	Annexure	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
		(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
INCOME				
A) Revenue from operations	XXII	4,774.68	2,513.92	730.84
B) Other income	XXIII	80.39	7.05	7.77
TOTAL INCOME		4,855.07	2,520.97	738.61
EXPENSES				
A) Cost of materials consumed	XXIV	2,964.61	1,966.37	534.86
B) Purchase of stock-in-trade	XXV	732.72	340.76	119.96
C) Changes in inventories of finished goods and stock in trade	XXVI	216.20	(229.19)	(97.48)
D) Employee benefits expense	XXVII	52.95	61.90	38.08
E) Finance costs	XXVIII	73.52	83.40	36.21
F) Depreciation	XIII	67.98	54.35	56.28
G) Other expenses	XXIX	174.82	121.16	60.15
TOTAL EXPENSES		4,282.80	2,398.75	748.06
Profit / (Loss) before tax		572.27	122.22	(9.45)
Tax expenses:				
(a) Current tax expense	XXXII	114.50	35.21	-
(b) Deferred tax expense / (benefit)		(0.54)	(1.05)	(2.43)
Net tax expense/(benefit)		113.96	34.16	(2.43)
Profit / (Loss) for the year		458.31	88.06	(7.02)
Earnings per share (Rs. 10 each)				
(a) Basic EPS (Post Bonus)		7.28	1.47	(0.12)
(b) Diluted EPS (Post Bonus)		7.28	1.47	(0.12)

As per our report of even date attached

For Vinay I Aggarwal & Associates
Chartered Accountants
FRN: 019631N

Shobhit Gupta
CA Shobhit Gupta
Partner
Membership No : 502897
Place: Ghaziabad
Date: 27th June 2026
UDIN:-26502897KVPXFY8244



For and on behalf of the Board of Directors of
Namberdar Bio Fuels Limited

For NAMBERDAR BIO FUELS LIMITED

Arvind Chaudhary
Arvind Chaudhary
DIN: 09566127
Managing Director

Director

Rajeev Ranjan

Rajeev Ranjan Kumar
Chief Financial Officer
Place: Ghaziabad
Date: 27th June 2026

For NAMBERDAR BIO FUELS LIMITED

Sajjan Singh
Sajjan Singh
DIN: 07665284
Whole Time Director

Director

Ankit Agarwal
Ankit Agarwal
Company Secretary

NAMBERDAR BIO FUELS LIMITED
(FORMERLY KNOWN AS NAMBERDAR BIO FUELS PRIVATE LIMITED)
CIN: U19200UP2022PLC162096

ANNEXURE- III
STANDALONE RESTATED CASH FLOW STATEMENT

Particulars	For the year ended March 31, 2026 (Rs. in lakhs)	For the year ended March 31, 2025 (Rs. in lakhs)	For the year ended March 31, 2024 (Rs. in lakhs)
A Cash flow from operating activities:			
Net profit before tax	572.27	122.22	(9.45)
Adjustments:			
Depreciation	67.98	54.35	56.28
Interest Income	(3.46)	-	-
Profit on Sale of Fixed Assets	(3.77)	(1.80)	-
Sale of Technical Knowhow	(50.00)	-	-
Interest Cost	65.55	71.90	29.61
Bad Debts Written off	-	7.53	-
Loan and advances Written off	-	2.91	-
Excess liability written back	(23.16)	-	(7.77)
Provision for Gratuity	1.65	2.73	0.88
	54.79	137.62	79.00
Operating cash flow before working capital changes	627.06	259.84	69.55
Movement in working capital			
I. Adjustments for (Increase)/decrease in operating assets :			
Trade receivables	(824.41)	19.09	(186.78)
Inventories	294.19	(256.63)	(274.82)
Short-term loans & advance	66.86	136.81	(203.92)
Other Bank Balance	(54.22)	-	-
Other Current Assets	(2.34)	(0.75)	-
II. Adjustments for Increase/(decrease) in operating liabilities :			
Trade payables	79.23	(45.97)	70.40
Other current liabilities & provisions	(28.33)	18.59	49.64
	(469.02)	(128.86)	(545.48)
Cash generated from operations	158.04	130.98	(475.93)
Net income taxes paid	(31.28)	(6.16)	(0.31)
Net cash (used in) / provided by oprating activities (A)	126.76	124.82	(476.24)
B Cash flows from investing activities:			
Purchase of Property Plant and Equipment	(156.63)	(38.99)	(66.04)
Sales of Property Plant and Equipment	11.48	10.50	-
Sale of Technical Knowhow	50.00	-	-
Purchase of Investments	(9.00)	-	-
Sales of Investments	9.00	-	-
Loans given to related entities/subsidiary	(68.00)	-	-
Loans repaid by related entities/subsidiary	8.00	-	-
Interest Received	3.36	-	-
Net cash provided by / (used in) investing activities (B)	(151.79)	(28.49)	(66.04)
C Cash flows from Financing activities:			
Proceeds from Borrowings	249.69	10.30	625.08
(Repayment) of Borrowings	(167.45)	(36.17)	(64.87)
Interest paid	(55.11)	(70.29)	(29.51)
Net cash flow from/ (used in) financing activities (C)	27.13	(96.16)	530.70
Net increase / (decrease) in cash & cash equivalents (A+B+C)	2.10	0.17	(11.58)
Cash & cash equivalents as at the beginning of the year	0.30	0.13	11.71
Cash & cash equivalents as at the end of the year	2.40	0.30	0.13
Notes to Cash Flow Statement			
Component of cash and cash equivalent :			
- Cash in hand	2.40	0.30	0.13
- Balance with Bank	-	-	-
	2.40	0.30	0.13

As per our report of even date attached

For Vinay I Aggarwal & Associates
Chartered Accountants
FRN: 019631N

CA Shobhit Gupta
Partner
Membership No : 502897
Place: Ghaziabad
Date: 27th June 2026
UDIN:-26502897KVPXFY8244



For and on behalf of the Board of Directors of
NAMBERDAR BIO FUELS LIMITED

Arvind Chaudhary
DIN: 09566127
Managing Director

Director

Sajjan Singh
DIN: 07665284
Whole Time Director

Director

Rajeev Ranjan
Rajeev Ranjan Kumar
Chief Financial Officer
Place: Ghaziabad
Date: 27th June 2026

Ankit
Ankit Agarwal
Company Secretary

ANNEXURE IV (A)

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES & NOTES TO STANDALONE RESTATED FINANCIAL STATEMENTS

1 COMPANY INFORMATION

Namberdar Bio Fuels Limited (hereinafter referred to as the 'Company') is a Public Limited Company, incorporated under the provisions of Companies Act, 2013 and having CIN: U19200UP2022PLC162096 The Registered office of the Company is situated at Uttar Pradesh, India.

The Company was incorporated on April 08, 2022 in the name of Namberdar Bio Fuels Private Limited. Thereafter company has converted into public company namely Namberdar Bio Fuels Limited on January 30, 2026. Company is in the business of manufacture and trading of bio fuels and its ancillary products.

The restated financial statements are approved by the board of directors and authorized for issue in accordance with a resolution of the directors on June 22, 2026

2 SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Preparation

The Standalone Restated summary statement of assets and liabilities of the Company as at March 31, 2026, March 31, 2025 and March 31, 2024 and the related standalone restated summary statement of profits and loss and standalone restated summary of cash flows for the year ended March 31, 2026, March 31, 2025 and March 31, 2024 (herein collectively referred to as ("Restated Summary Statements") have been compiled by the management from the standalone audited Financial Statements of the Company for the year ended March 31, 2026, March 31, 2025 and March 31, 2024 approved by the Board of Directors of the Company. Standalone Restated Summary Statements have been prepared to comply in all material respects with the provisions of Part I of Chapter III of the Companies Act, 2013 (the "Act") read with Companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations") issued by SEBI and Guidance note on Reports in Companies Prospectuses (Revised 2019) ("Guidance Note"). Restated Summary Statements have been prepared specifically for inclusion in the offer document to be filed by the Company with the BSE in connection with its proposed SME IPO. The Company's management has recast the Financial Statements in the form required by Schedule III of the Companies Act, 2013 for the purpose of restated Summary 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 specified under Section 133 of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable. 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.

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has determined its operating cycle as twelve months for the purpose of current – non-current classification of assets and liabilities.

b) Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current / non-current classification.

An asset is classified as current when it is:

- Expected to be realized or intended to be sold or consumed in normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realized within twelve months after the reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is classified as current when it is:

- Expected to be settled in normal operating cycle;
- Held primarily for the purpose of trading;
- Due to be settled within twelve months after the reporting period; or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

The operating cycle is the time between the recognition of assets and their realization in cash and cash equivalents. The Company has considered twelve months as its operating cycle.



For NAMBERDAR BIO FUELS LIMITED

[Signature]

Director

Rajeev Ranjan

For NAMBERDAR BIO FUELS LIMITED

[Signature]

Director

Ankit

c) **Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements and the results of operations during the reporting periods. Although these estimates are based upon management's knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognised in the current and future periods.

d) **Revenue Recognition**

All revenue is recognised on accrual basis except non-recurring income is accounted otherwise.

Sale of goods

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer. Sales excludes Goods & Service Tax.

Interest Income

Interest Income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable i.e. on the basis of matching concept.

Other Income

Other Income is recognized when right to receive such income is established.

e) **Property, Plant and Equipment**

Property, plant and equipment are carried at cost less accumulated depreciation and impairment losses, if any. The cost of Property, Plant and Equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, other incidental expenses.

An item of property, plant and equipment and any significant part thereof initially recognized is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset is included in the statement of profit and loss when the asset is derecognized.

Capital work-in-progress

Projects under which property, plant and equipment are not yet ready for their intended use are carried at cost, comprising direct cost and related incidental expenses.

f) **Depreciation**

i. Property, Plant & Equipment

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation on PPE has been provided on the written down value method as per the useful lives as prescribed in Schedule II to the Companies Act, 2013.

The useful lives and method of depreciation are reviewed at each financial year end and adjusted prospectively, if appropriate.

g) **Inventories**

Inventories comprise of Raw Material, Finished Goods and Stock-in-Trade.

Raw materials are measured at the lower of cost and net realisable value. The cost of raw materials is based on the first-in-first-out method principle. The cost comprises of cost of purchase and bringing the inventory to present condition. Net realizable value is the estimated selling price in the ordinary course of business.

Stock-in-trade are valued at lower of cost and net realizable value. The cost of stock-in-trade is based on the first-in-first-out method principle. The cost comprises of cost of purchase of inventory. Net realizable value is the estimated selling price in the ordinary course of business.

Finished goods are valued at lower of cost and net realizable value. The cost of finished goods includes raw material costs (net of recoverable taxes), direct cost of conversion and proportionate allocation of indirect costs incurred in bringing the inventories to their present location and condition. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

h) **Investments**

Investments that are readily realisable and are 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 long-term investments. Investments are valued at cost inclusive of expenses incidental to their acquisition. Long term investments are carried at cost and any diminution in value is not recognized if such diminution is temporary in the opinion of the management. Short term investment are carried at the lower of cost and fair market value.



For NAMBERDAR BIO FUELS LIMITED

[Signature]

Director

Rajeev Ranjan

For NAMBERDAR BIO FUELS LIMITED

Sajjan

Director

Ankit

i) Cash and bank balances

Cash and cash equivalents comprises Cash-in-hand, Current Accounts, Fixed Deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value. Other Bank Balances are short-term balance (with original maturity of more than three months but remaining maturity less than twelve months).

j) Employee benefits

Short-term employee benefits

All employee benefits payable within twelve months of rendering the service are classified as short term benefits. Such benefits include salaries, wages, leave encashment, incentives etc. and the same are recognised in the period in which the employee renders the related service.

Defined contribution plans

The Company's contribution to ESI is considered as defined contribution plans and are charged as an expense based on the amount of contribution required to be made and when services are rendered by the employees.

Defined benefit plans

For defined benefit plans in the form of gratuity (unfunded), the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in the Statement of Profit and Loss in the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested and otherwise is amortised on a straight-line basis over the average period until the benefits become vested. The retirement benefit obligation recognised in the Balance Sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost.

k) Taxation

Income taxes are accounted for in accordance with Accounting Standard (AS-22) – "Accounting for taxes on income", notified under Companies (Accounting Standards) Rules, 2021. Income tax comprises of both current and deferred tax. Current tax is measured on the basis of estimated taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961.

The tax effect of the timing differences that result between taxable income and accounting income and are capable of reversal in one or more subsequent periods are recorded as a deferred tax asset or deferred tax liability. They are measured using substantially enacted tax rates and tax regulations as of the Balance Sheet date.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is highly probable that future economic benefit associated with it will flow to the Company.

Deferred tax assets arising mainly on account of brought forward losses and unabsorbed depreciation under tax laws, are recognized, only if there is virtual certainty of its realization, supported by convincing evidence. Deferred tax assets on account of other timing differences are recognized only to the extent there is a reasonable certainty of its realization.

l) 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. Contingent assets are not recognised in the financial statements.

m) Borrowing costs

Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan.

n) Earnings per Share

Basic earnings per share is computed by dividing the profit/(loss) after tax (including the post tax effect of extra ordinary items, if any) by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is computed using the weighted average number of equity shares that could have been issued on the conversion of all dilutive potential equity shares, if any.



For NAMBERDAR BIO FUELS LIMITED

Director

Rajeev Ranjan

For NAMBERDAR BIO FUELS LIMITED

Director

Ankit

o) Cash Flow Statements:

Cash flows are reported using the indirect method, whereby profit / (loss) after tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated based on the available information.

p) Operating Cycle:

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current. As a result, current assets comprise elements that are expected to be realised within 12 months after the reporting date and current liabilities comprise elements that are due for settlement within 12 months after the reporting date.

q) Segment information

The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors. Revenue and expenses have been identified to segments on the basis of their relationship to the operating activities of the segment. Revenue, expenses, assets and liabilities which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue/ expenses/ assets/ liabilities".

For NAMBERDAR BIO FUELS LIMITED

For NAMBERDAR BIO FUELS LIMITED

Director

Director



Rajeev Ranjan

Ankit

ANNEXURE- IV (B)

STANDALONE RECONCILIATION OF RESTATED PROFIT

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Net Profit/ (loss) after tax as per audited statement of Profit & Loss	474.52	72.84	8.21
Adjustments for:			
Change in Depreciation	-	0.22	(0.99)
Provision for Gratuity	-	(2.73)	(0.88)
Revenue from operations	-	(10.50)	(20.64)
Discount on PPE	-	-	(0.17)
Interest on delayed payment to MSME creditors	-	(0.03)	(0.03)
Security Expenses	-	-	(0.38)
Freight and Unloading Charges	-	0.10	(0.10)
Changes in value of Inventory	-	33.63	5.04
Interest on Income Tax and TDS	-	(1.34)	(0.01)
Salary Expenses	-	(0.04)	-
Electricity Expenses	-	(0.33)	-
Recovery of Penal Charges	-	0.76	-
Profit on Sale of PPE	-	1.80	-
Change in Provision for Tax	5.85	(5.01)	2.43
Deferred Tax (Liability)/ Assets Adjustment	1.00	(1.31)	0.50
Prior Period Expenses	(23.06)	-	-
Net Profit/ (loss) after tax as Restated	458.31	88.06	(7.02)

Explanatory Notes to the aforesaid adjustments

1. Due to change in gross value of PPE and incorrect estimated useful life of few assets, there is change in depreciation amount.
2. Provision for gratuity were not made in audited financials for FY 23-24 and FY 24-25. The same is now restated.
3. The company has inadvertently missed out to reverse the sale of materials which was not dispatched in FY 23-24. Additionally, sale of PPE was inadvertently shown in revenue from operations in FY 24-25. The same is now restated.
4. Discount on PPE was earlier booked as other income and now the same is restated and netted off from PPE.
5. Interest on delayed payment to MSME creditors were not booked in audited financial statement and are now corrected in restated financial statement.
6. Provision for security expenses were not booked in audited financial statement and now corrected in restated financial statement.
7. Expenses for loading unloading charges expense off in corrected year.
8. Valuation of inventory was not correctly computed in the earlier years. The same is now restated and booked correctly.
9. Interest on Income Tax been booked in corrected year.
10. Provision for Salary expenses were not booked in audited financial statement and now corrected in restated financial statement.
11. Provision for Electricity expenses were not booked in audited financial statement and now corrected in restated financial statement.
12. Provision for Penal Charges Bank were now corrected in Correct year in restated financial statement.
13. Profit on Sale of PPE was inadvertently not booked earlier. The same is not restated
14. Effect of previous year expenditure is booked in prior period expenses.
15. The Company has inappropriately calculated income tax liability which has now been restated for restatement adjustment as above and provided for using tax rates related to the respective financial year as per Statement of tax shelters.
16. The Company has incorrectly calculated the deferred tax impact for earlier years which has now been restated.

For NAMBERDAR BIO FUELS LIMITED

[Signature]

Director

Rajeev Ranjan

For NAMBERDAR BIO FUELS LIMITED

[Signature]

Director

Ankit



ANNEXURE- IV (C)

STANDALONE RECONCILIATION OF RESTATED EQUITY/ NETWORTH

Particulars	As at March 31, 2026 (Rs. in lakhs)	As at March 31, 2025 (Rs. in lakhs)	As at March 31, 2024 (Rs. in lakhs)
Equity/Networth as per audited financial Statements	824.69	176.28	103.44
Adjustments for:			
Carried forward difference from previous year	19.72	4.50	-
Security Deposit	-	-	1.60
Interest on payment default of TDS	-	-	(0.04)
Late filing fees on delayed payment of TDS	-	-	(0.02)
Changes in Opening Stock	-	-	18.14
Opening difference in Deferred tax	-	-	0.05
Changes in statement of Income and Expenses	(16.21)	15.22	(15.23)
Equity/Networth as Restated	828.20	196.00	107.94

Explanatory Notes to the aforesaid adjustments

1. Security Deposit were inadvertently expensed off in 2022-23. The same has now been restated.
2. Interest on payment default of TDS and Late filing fees on delayed payment of TDS were not booked earlier. The same was seen on the TRACES portal. The same is now restated and booked in earlier period.
3. Closing inventory of FY 22-23 did not include an item as it was inadvertently shown as consumed. The same is now restated.
4. The Company has incorrectly calculated the deferred tax impact for earlier years which has now been restated.
5. Effect of various adjustment in statement of profit and loss as explained in above reconciliation of restated profit Annexure - IV (B).

To give Explanatory Notes regarding Adjustments

Appropriate adjustment have been made in the restated financial statements, wherever required, by reclassification of the corresponding items of income, expenses, assets & liabilities, in order to bring them in line with the groupings as per the audited financials of the Company for all the years & the requirements of the Securities & Exchange Board of India (Issue of Capital & Disclosure Requirements) Regulations, 2018. The detailed explanation to the above adjustments are as follows:



For NAMBERDAR BIO FUELS LIMITED

Director

Rajeev Ranjan

For NAMBERDAR BIO FUELS LIMITED

Director

Ankit

NOTES TO THE RESTATED FINANCIAL INFORMATION

ANNEXURE- V

DETAILS OF SHARE CAPITAL AS RESTATED

1. Statement of Share Capital:

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Authorised Capital			
Equity shares of Rs.10/- each with voting rights	1,000.00	100.00	100.00
10,00,000 Equity shares in F.Y. 2023-24			
10,00,000 Equity shares in F.Y. 2024-25			
1,50,00,000 Equity shares in F.Y. 2025-26			
Total	1,500.00	100.00	100.00
Issued, Subscribed and fully paid up			
Equity shares of Rs.10/- each with voting rights	116.10	100.00	100.00
10,00,000 Equity shares in F.Y. 2023-24			
10,00,000 Equity shares in F.Y. 2024-25			
11,61,010 Equity shares in F.Y. 2025-26			
Total	116.10	100.00	100.00

Terms/rights attached to equity share:

- The Company has issued one class of equity shares having a face value of Rs. 10/- per share. Each shareholder is eligible for one vote per share held. The dividend, if any, proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing 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.
- The Company has increased its authorised share capital from Rs. 1,00,00,000 divided into 10,00,000 shares of Rs.10 each to Rs. 10,00,00,000 divided into 1,00,00,000 shares of Rs.10 each vide a resolution passed at EGM of the Company held at registered office of the Company dated 01st December 2025.
- The Company has increased its authorised share capital from Rs. 10,00,00,000 divided into 10,00,000 shares of Rs.10 each to Rs. 15,00,00,000 divided into 1,50,00,000 shares of Rs.10 each vide a resolution passed at EGM of the Company held at registered office of the Company dated 11th April 2026.
- The Company has issued 1,61,010 equity shares for acquisition of 16,10,100 equity shares of Shree Ganpati Biofuels Private Limited on 9th December 2025.

2. Reconciliation of the number of Shares outstanding at the beginning and at the end of the year

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
At the beginning of the year	10,00,000	10,00,000	10,00,000
Issued during the year (at face value of Rs. 10/-)	1,61,010	-	-
Total	11,61,010	10,00,000	10,00,000

Particulars	As at March 31, 2026
Aggregate number and class of shares allotted as fully paid up pursuant to contracts(s) without payment being received in cash.	1,61,010
Aggregate number and class of shares allotted as fully paid up by way of bonus shares	-
Aggregate number and class of shares bought back	-

3. Details of shareholders holding more than 5% shares in the Company (in terms of No. of Shares)

Class of shares / Name of shareholder	Year ended on March 31, 2026		Year ended on March 31, 2025		Year ended on March 31, 2024	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights						
Arvind Chaudhary	9,39,000	80.88%	9,50,000	95.00%	9,50,000	95.00%
Harender Chaudhary	-	0.00%	50,000	5.00%	50,000	5.00%
Asheesh Kumar Gupta & Sons HUF	66,010	5.69%	-	0.00%	-	0.00%

4. Shares held by promoters

Name of promoters	Year Ending on March 31, 2026		
	No. of Share	% of Total Share	% Change during the year
Equity shares with voting rights			
Arvind Chaudhary	9,39,000	80.88%	-14.12%

Name of promoters	Year Ending on March 31, 2025		
	No. of Share	% of Total Share	% Change during the year
Equity shares with voting rights			
Arvind Chaudhary	9,50,000	95.00%	0.00%
Harender Chaudhary	50,000	5.00%	0.00%

Name of promoters	Year Ending on March 31, 2024		
	No. of Share	% of Total Share	% Change during the year
Equity shares with voting rights			
Arvind Chaudhary	9,50,000	95.00%	0.00%
Harender Chaudhary	50,000	5.00%	0.00%

ANNEXURE- VI

DETAILS OF RESERVES & SURPLUS AS RESTATED

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Securities Premium			
Opening balance	-	-	-
Add : Premium on shares issued during the year	157.79	-	-
Closing balance (a)	157.79	-	-
Surplus / (Deficit) in Statement of Profit and Loss			
Balance at the beginning of the year	96.00	7.94	(4.77)
Add: Profit / (Loss) of the year	458.31	88.06	(7.02)
Add: Impact of earlier year DTA	-	-	0.05
Add: Security Deposit were expensed off as rent	-	-	1.60
Add:- Impact of earlier year stocks	-	-	18.14
Less: Interest on payment default of TDS	-	-	(0.04)
Less: Late filing fees on delayed payment of TDS	-	-	(0.02)
Balance at the end of the year (b)	554.31	96.00	7.94
Total Reserve and Reserve and Surplus (a+b)	712.10	96.00	7.94



For NAMBERDAR BIO FUELS LIMITED

For NAMBERDAR BIO FUELS LIMITED

Director

Rajeev Ranjan

Director

Ankit

ANNEXURE- VII

DETAILS OF LONG TERM BORROWINGS AS RESTATED

Particulars	As at March 31, 2026 (Rs. in lakhs)	As at March 31, 2025 (Rs. in lakhs)	As at March 31, 2024 (Rs. in lakhs)
LONG TERM BORROWINGS			
<u>Secured Loan</u>			
a) From Banks			
- For Plant and Machinery	-	105.50	128.52
- For Vehicle	122.12	-	-
Less: Current Maturities of long term borrowings	(9.46)	(22.86)	(23.02)
Total	112.66	82.64	105.50

Notes:

1. Nature of Security & Terms of Repayment for Long Term Borrowings including Current Maturities are disclosed in Annexure IXA.
2. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
3. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- VIII

DETAILS OF LONG TERM PROVISIONS AS RESTATED

Particulars	As at March 31, 2026 (Rs. in lakhs)	As at March 31, 2025 (Rs. in lakhs)	As at March 31, 2023 (Rs. in lakhs)
Provision for employee benefits:			
- Gratuity	4.98	3.50	0.86
Total	4.98	3.50	0.86

Notes:

1. The Provisioning for Gratuity has been taken into account based on the Actuarial Valuer Report.
2. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
3. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- IX

DETAILS OF SHORT TERM BORROWINGS AS RESTATED

Particulars	As at March 31, 2026 (Rs. in lakhs)	As at March 31, 2025 (Rs. in lakhs)	As at March 31, 2023 (Rs. in lakhs)
SHORT TERM BORROWINGS			
<u>Secured Loan</u>			
Cash Credit	549.51	542.06	555.21
Current Maturities of long term borrowings	9.46	22.86	23.02
Total (i)	558.97	564.92	578.23
<u>Unsecured Loan</u>			
From Directors and relatives	165.80	119.97	109.67
From related entities	12.24	-	-
Total (ii)	178.04	119.97	109.67
Grand Total (i+ii)	737.01	684.89	687.90

Notes:

1. Nature of Security & Terms of Repayment for Long/ Short Term Borrowings including Current Maturities are disclosed in Annexure IXA.
2. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
3. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.



[Signature]

Director

Rajeev Ravjani

[Signature]

Director

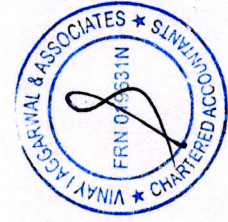
Ankit

FOR NAMBERDAR BIO FUELS LIMITED

ANNEXURE- IXA

NATURE OF SECURITY & TERMS OF REPAYMENT

S. No.	Lender	Security/Principal Terms & Condition	Tenure	Sanctioned Loan (Rs. in Lakhs)	Rate of Interest	O/S Installments as on March 31, 2026	Repayment Terms	Amount Outstanding as at March 31, 2026	Amount Outstanding as at March 31, 2025	(Rs. in lakhs) Amount Outstanding as at March 31, 2024
1	Bank of Baroda	Primary Security: Hypothecation of Plant and Machinery (present and future) Personal Guarantees: 1. Arvind Chaudhary 2. Harinder Singh 3. Vilas Chaudhary	90 Months (including 6 months moratorium)	160.00	Till May 25 - 1.1% above BRLLR+0.25% After May 25 - 2% above BRLLR+0.25%	79	83 EMI of Rs. 1,90,476.19 and 1 EMI of Rs. 8,952.42/- Tenure 6.67 Years	-	105.50	128.52
2	Bank of Baroda	Hypothecation of Car	84 Months	134.00	5.50% per annum + 2.65% Markup	79	84 Monthly Instalment of Rs. 2,09,858/- Tenure 7 Years	122.12	-	-
3	Bank of Baroda	Primary Security: Hypothecation of Entire Stock (present and future) maintained at godown of the company and Book Debts up to 90 Days. Collateral Security: Non Agriculture Land at Khasra No. 352 and Khasra No. 314 in village Lakhna, Pargana Dasna Tehsil Dhaulana Hapur UP (Security provider - Vilas Chaudhary) Personal Guarantees: 1. Arvind Chaudhary 2. Harinder Singh 3. Vilas Chaudhary	12 months (Renewed Annually)	600.00	Till May 25 - 1.1% above BRLLR+0.25% After May 25 - 2% above BRLLR+0.25%	NA	Repayable on Demand	549.51	542.06	555.21
4	Three S Bio Harbour Private Limited	Unsecured Loan	12 months (Auto renewed annually)	150.00	0.00%	NA	Repayable on Demand	12.24	-	-
5	Arvind Chaudhary	Unsecured Loan	12 months (Auto renewed annually)	200.00	0.00%	NA	Repayable on Demand	165.80	74.80	74.80
6	Dharamveer Singh	Unsecured Loan	12 months (Auto renewed annually)	100.00	0.00%	NA	Repayable on Demand	-	37.87	27.87
7	Harinder Singh	Unsecured Loan	12 months (Auto renewed annually)	100.00	0.00%	NA	Repayable on Demand	-	5.30	5.00
8	Suraj Singh Chaudhary	Unsecured Loan	12 months (Auto renewed annually)	10.00	0.00%	NA	Repayable on Demand	-	2.00	2.00
Loans Guaranteed by Directors and Others								549.51	647.56	683.73



For NAMBERDAR BIO FUELS LIMITED

Director

For NAMBERDAR BIO FUELS LIMITED

Director

Rajeev Ranjan

ANNEXURE- X

DETAILS OF TRADE PAYABLES AS RESTATED

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
total outstanding dues of micro and small enterprises	3.33	0.21	0.10
total outstanding dues of creditors other than micro and small enterprises	90.03	37.08	83.16
Total	93.36	37.29	83.26

Notes: Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year	3.33	0.21	0.10
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	0.21	0.06	0.03
(iii) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	-	-	-
(iv) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-	-
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year	0.21	0.06	0.03
(vi) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-	-

Trade payable Ageing as Outstanding for following period from due date of payment
31st March, 2026

Particulars	Less than 1 Year	1 - 2 Year	2 - 3 Year	More than 3 Year	Total
- Micro, small and medium enterprises (MSME)	3.33	-	-	-	3.33
- Other	74.69	15.34	-	-	90.03
- Disputed Dues - MSME	-	-	-	-	-
- Disputed Dues - Other	-	-	-	-	-
Total	78.02	15.34	-	-	93.36

Trade payable Ageing as Outstanding for following period from due date of payment
31st March, 2025

Particulars	Less than 1 Year	1 - 2 Year	2 - 3 Year	More than 3 Year	Total
- Micro, small and medium enterprises (MSME)	0.21	-	-	-	0.21
- Other	29.57	6.53	0.98	-	37.08
- Disputed Dues - MSME	-	-	-	-	-
- Disputed Dues - Other	-	-	-	-	-
Total	29.78	6.53	0.98	-	37.29

Trade payable Ageing as Outstanding for following period from due date of payment
31st March, 2024

Particulars	Less than 1 Year	1 - 2 Year	2 - 3 Year	More than 3 Year	Total
- Micro, small and medium enterprises (MSME)	0.10	-	-	-	0.10
- Other	77.57	5.59	-	-	83.16
- Disputed Dues - MSME	-	-	-	-	-
- Disputed Dues - Other	-	-	-	-	-
Total	77.67	5.59	-	-	83.26

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.



For NAMBERDAR BIO FUELS LIMITED

Director

Rajeev Ranyan

For NAMBERDAR BIO FUELS LIMITED

Director

Ankit

ANNEXURE- XI

DETAILS OF OTHER CURRENT LIABILITIES AS RESTATED

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Statutory Dues Payable	38.18	0.90	1.45
Director Imprest Payable	27.93	29.90	30.83
Other Expenses Payables	3.79	2.51	0.68
Salary Payable (Refer note 3)	13.97	10.24	2.48
Advances from Customers	3.50	61.86	49.80
Interest Payable-MSME	0.21	0.06	0.03
Total	87.58	105.47	85.27

Notes:

1. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
2. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.
3. The salary payable includes director salary payable as appearing in the Annexure XXXI.

ANNEXURE- XII

DETAILS OF SHORT TERM PROVISIONS AS RESTATED

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Provision for Taxation (Refer Note No. 1 below)	112.28	29.05	-
Provision for Employment Benefits			
Gratuity	0.28	0.11	0.02
Total	112.56	29.16	0.02

Notes:

1. Provision for Income Tax have been adjusted against the Advance Tax, TDS & TCS Receivables, if any.
2. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
3. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

For NAMBERDAR BIO FUELS LIMITED

For NAMBERDAR BIO FUELS LIMITED

Saijan

Director

Dix

Director



Rajeev Ranjan

Ankit

ANNEXURE- XIII

DETAILS OF RESTATED PROPERTY, PLANT AND EQUIPMENT & INTANGIBLE ASSETS

Previous year 2025-26

Property, Plant and Equipment

Particulars	Gross block				Accumulated depreciation		Net block	
	Balance as at April 1, 2025	Additions	Disposals	Balance as at March 31, 2026	Depreciation expense for the year	Eliminated on disposal of assets	Balance as at March 31, 2026	Net block Balance as at March 31, 2026
Plant and Machinery	362.12	20.51	10.78	371.85	47.15	3.08	148.35	223.50
Furniture and Fixtures	2.31	-	-	2.31	0.34	-	1.35	0.96
Office Equipment	3.62	2.47	-	6.09	1.98	-	3.49	2.60
Computers	0.19	-	-	0.19	0.11	-	0.13	0.06
Vehicles	-	133.65	-	133.65	18.87	-	18.87	114.78
Total	368.24	156.63	10.78	514.09	67.98	3.08	172.19	341.90

Previous year 2024-25

Property, Plant and Equipment

Particulars	Gross block				Accumulated depreciation		Net block	
	Balance as at April 1, 2024	Additions	Disposals	Balance as at March 31, 2025	Depreciation expense for the year	Eliminated on disposal of assets	Balance as at March 31, 2025	Net block Balance as at March 31, 2025
Plant and Machinery	336.01	38.14	12.03	362.12	52.72	3.34	104.28	257.84
Furniture and Fixtures	2.31	-	-	2.31	0.45	-	1.01	1.30
Office Equipment	2.96	0.66	-	3.62	1.16	-	1.98	1.64
Computers	-	0.19	-	0.19	0.02	-	0.02	0.17
Total	341.28	38.99	12.03	368.24	54.35	3.34	107.29	260.95

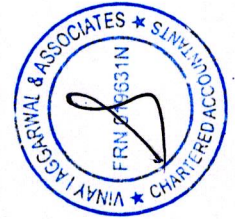
Previous year 2023-24

Property, Plant and Equipment

Particulars	Gross block				Accumulated depreciation		Net block	
	Balance as at April 1, 2023	Additions	Disposals	Balance as at March 31, 2024	Depreciation expense for the year	Eliminated on disposal of assets	Balance as at March 31, 2024	Net block Balance as at March 31, 2024
Plant and Machinery	-	336.01	-	336.01	54.90	-	54.90	281.11
Furniture and Fixtures	0.13	2.18	-	2.31	0.56	-	0.56	1.75
Office Equipment	-	2.96	-	2.96	0.82	-	0.82	2.14
Total	0.13	341.15	-	341.28	56.28	-	56.28	285.00

Capital Work in Progress

Particulars	Gross block				Accumulated depreciation		Net block	
	Balance as at April 1, 2023	Additions	Capitalised	Balance as at March 31, 2024	Depreciation expense for the year	Eliminated on disposal of assets	Balance as at March 31, 2024	Net block Balance as at March 31, 2024
Plant and Machinery	275.11	-	-	-	-	-	-	-
Total	275.11	-	275.11	-	-	-	-	275.11



For NAMBERDAR BIOFUELS LIMITED

For NAMBERDAR BIOFUELS LIMITED

Sajjan

Director

Director

Ankit

Rajeev Ranjan

ANNEXURE- XIV

DETAILS OF DEFERRED TAX ASSETS (NET) AS RESTATED

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Tax effect of items constituting Deferred tax Assets			
On difference between book balance and tax balance of property, plant and equipment	4.64	4.13	2.02
Total	4.64	4.13	2.02
Tax effects of items Constituting Deferred Tax Asset			
Expenses disallowed under Income Tax Act, 1961	1.03	1.00	0.23
Loss carried forward under Income Tax Act, 1961	-	-	1.84
Total	1.03	1.00	2.07
Net deferred tax asset / (liability)	5.67	5.13	4.09

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XV

OTHER NON-CURRENT INVESTMENT AS RESTATED

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Unquoted, Non Trade (At Cost)			
Investment in Subsidiary			
-Shree Ganpati Biofuel Private Limited			
(FY 25-26 - 16,10,100 equity shares of Face Value of Rs. 10/- each , FY 24-25 - NIL and FY 23-24 - NIL)	173.89	-	-
Aggregate value of quoted investment	-	-	-
Aggregate market value of quoted investment	-	-	-
Aggregate carrying value of unquoted investment	173.89	-	-
Aggregate provision for diminution in value of investment	-	-	-

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XVI

OTHER NON-CURRENT ASSETS AS RESTATED

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Unsecured, Considered Good			
Security Deposits	1.60	1.60	1.60
Total	1.60	1.60	1.60

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.



For NAMBERDAR BIO FUELS LIMITED For NAMBERDAR BIO FUELS LIMITED

[Signature]

Director

Rajeev Ranjan

[Signature]

Director

Ankit

ANNEXURE- XVII

DETAILS OF INVENTORIES AS RESTATED

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Raw Materials	126.79	204.78	177.34
Finished Goods	128.61	344.81	115.62
Total	255.40	549.59	292.96

Notes:

1. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
2. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XVIII

DETAILS OF TRADE RECEIVABLES AS RESTATED

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
(a) Trade receivables outstanding for a period exceeding six months from the date they were due for payment			
Considered good	73.06	27.69	15.92
Considered doubtful	-	-	-
	73.06	27.69	15.92
(b) Trade receivables outstanding for a period not exceeding six months from the date they were due for payment			
Considered good	911.51	132.47	170.86
Considered doubtful	-	-	-
	911.51	132.47	170.86
Total	984.57	160.16	186.78

Notes: Trade Receivable Ageing Schedule

Particulars	(Rs. in lakhs)					
	Less than 6 Months	6 Months to 1 year	1 - 2 Year	2 - 3 Year	More than 3 Year	Total
31st March, 2026						
(a) Undisputed Trade receivables-						
Considered good	911.51	45.37	-	27.69	-	984.57
Considered doubtful	-	-	-	-	-	-
(b) Disputed Trade receivables-						
Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
Total	911.51	45.37	-	27.69	-	984.57
31st March, 2025						
(a) Undisputed Trade receivables-						
Considered good	132.47	-	27.69	-	-	160.16
Considered doubtful	-	-	-	-	-	-
(b) Disputed Trade receivables-						
Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
Total	132.47	-	27.69	-	-	160.16
31st March, 2024						
(a) Undisputed Trade receivables-						
Considered good	170.86	15.92	-	-	-	186.78
Considered doubtful	-	-	-	-	-	-
(b) Disputed Trade receivables-						
Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
Total	170.86	15.92	-	-	-	186.78

Notes:

1. As per the view of the management of the company, in case of doubtful debts, the provision for doubtful debt has been made.
2. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
3. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.



For NAMBERDAR BIO FUELS LIMITED

Director

Rajeev Ranjan

For NAMBERDAR BIO FUELS LIMITED

Director

Ankit

ANNEXURE- XIX

DETAILS OF CASH AND BANK BALANCE AS RESTATED

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
A. Cash and cash equivalents			
(a) Cash on hand	2.40	0.30	0.13
(b) Balances with banks			
(i) In current accounts	-	-	-
Total - Cash and cash equivalents (A)	2.40	0.30	0.13
B. Other bank balances			
(i) In Fixed Deposit	54.22	-	-
(with original maturity of more than 3 months and remaining maturity of less than 12 months including lien for borrowing)			
Total - Other bank balances (B)	54.22	-	-
Total (A) + (B)	56.62	0.30	0.13

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XX

DETAILS OF SHORT TERM LOANS AND ADVANCES AS RESTATED

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
(Unsecured, considered good unless otherwise stated)			
Prepaid Expenses	0.70	-	-
Staff Advances	0.48	0.28	0.84
Loan to Subsidiary	60.10	-	-
Advance tax, TDS, TCS (Net of provision)	-	-	0.56
Advance for IPO	10.00	-	-
Advances with Government Authorities	11.00	75.62	87.84
Advance to Supplier	71.33	84.57	210.95
Total	153.61	160.47	300.19

Notes:

- No Securities have been taken by the company against the advances given to the suppliers.
- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XXI

DETAILS OF OTHER CURRENT ASSETS AS RESTATED

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Accrued Interest	1.62	-	-
TDS Recoverable	0.57	-	-
Receivable on account of sale of Investment	0.90	-	-
Bank Charges Recoverable	-	0.75	-
Total	3.09	0.75	-

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.



For NAMBERDAR BIO FUELS LIMITED

Director

Rajeev Ranjan

For NAMBERDAR BIO FUELS LIMITED

Director

Ankit

ANNEXURE- XXII

DETAILS OF REVENUE FROM OPERATIONS AS RESTATED

Particulars	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Revenue from Sale of Products	4,774.68	2,513.92	730.84
Total	4,774.68	2,513.92	730.84

ANNEXURE- XXIII

DETAILS OF OTHER INCOME AS RESTATED

Particulars	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Sale of Technical Know How	50.00	-	-
Profit on Sale of organic manure	-	5.25	-
Excess Liabilities written back	23.16	-	7.77
Profit on Sale of Fixed Assets	3.77	1.80	-
Interest on Fixed Deposits	3.36	-	-
Interest on Loan to Subsidiary	0.10	-	-
Total	80.39	7.05	7.77

Notes:

1. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
2. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.



For NAMBERDAR BIO FUELS LIMITED

For NAMBERDAR BIO FUELS LIMITED

Sajjan
Director

Rajeev Ranjan

Ankit

Director

ANNEXURE- XXIV

DETAILS OF COST OF MATERIAL CONSUMED AS RESTATED

Particulars	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Raw Material at the beginning of the year	204.78	177.34	-
Add : Purchases	2,886.62	1,993.81	712.20
Less : Raw Material at the end of the year	126.79	204.78	177.34
Total	2,964.61	1,966.37	534.86

Notes:

1. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
2. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XV

DETAILS OF COST OF MATERIAL CONSUMED AS RESTATED

Particulars	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Purchase of stock in trade	732.72	340.76	119.96
Total	732.72	340.76	119.96

Notes:

1. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
2. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XXVI

DETAILS OF CHANGE IN INVENTORIES OF FINISHED GOODS AND STOCK IN TRADE AS RESTATED

Particulars	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Inventories at the end of the year			
- Finished Goods	128.61	344.81	115.62
- Stock in trade	-	-	-
	128.61	344.81	115.62
Inventories at the beginning of the year			
- Finished Goods	344.81	115.62	-
- Stock in trade	-	-	18.14
	344.81	115.62	18.14
Total	216.20	(229.19)	(97.48)

Notes:

1. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
2. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.



For NAMBERDAR BIO FUELS LIMITED For NAMBERDAR BIO FUELS LIMITED

Sajjan

Director

Rajeev Ranjan

Director

Ankit

ANNEXURE-XXVII

DETAILS OF EMPLOYEE BENEFIT EXPENSES AS RESTATED

Particulars	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Salaries and wages	42.90	45.60	28.24
Contribution to ESIC	0.59	0.58	0.45
Director's Remuneration	7.00	9.98	6.00
Gratuity Expenses	1.65	2.73	0.88
Staff welfare expenses	0.81	3.01	2.51
Total	52.95	61.90	38.08

Notes:

1. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
2. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

ANNEXURE- XXVIII

DETAILS OF FINANCE COST AS RESTATED

Particulars	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Bank Charges	1.63	7.85	6.53
Interest expense on:			
- Borrowings	55.11	70.29	29.51
- Delayed payment of TDS & Income Tax	10.29	1.58	0.07
- Interest on delayed payment to MSME creditors	0.15	0.03	0.03
Bill Discounting Charges	6.16	3.65	0.07
Other Borrowing Cost	0.18	-	-
Total	73.52	83.40	36.21

Notes:

1. The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
2. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

For NAMBERDAR BIO FUELS LIMITED

For NAMBERDAR BIO FUELS LIMITED

Sujjan

Director

Director

Rajeev Ranjan

Ankit



ANNEXURE- XXIX
DETAILS OF OTHER EXPENSES AS RESTATED

Particulars	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Direct Expenses			
Power and Fuel	53.01	41.11	14.23
Testing and weightment charges	9.63	1.79	4.86
Consumables	0.58	3.56	0.85
Job Work Charges	-	1.60	-
Freight and Forwarding Charges	47.55	32.70	12.81
Indirect Expenses			
Audit Fees (Refer Note(i) below)	2.50	2.50	0.30
Penal Charges	1.37	-	-
Rent	11.32	9.95	10.11
Rates and Taxes	22.12	0.24	-
Insurance	1.94	3.17	1.23
Communication Expenses	0.01	0.27	0.35
Legal and Professional	2.58	1.52	1.76
Travelling and Conveyance	0.46	0.22	0.98
Commission	1.00	0.34	6.63
Bad Debts	-	7.53	-
Loans and advances written off	0.33	2.91	-
Repair and Maintainance:			
Machinery	3.79	-	-
Building	1.56	6.41	0.99
Vehicle	0.07	-	-
Computer and Software	0.25	0.06	0.20
Penalty Payment-Statutory dues	9.47	-	1.76
Office Expenses	0.05	0.38	0.22
Security Services Charges	4.68	4.67	2.42
Advertisement	0.20	-	-
Misc. Expenses	0.35	0.23	0.45
Total	174.82	121.16	60.15

Notes:

- The figures disclosed above are based on the restated summary statement of assets & liabilities of the Company.
- The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.

Note (i): Payment to Auditors

Particulars	Year ended March 31, 2026	Year ended March 31, 2025	Year ended March 31, 2024
	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
Payments to the auditors comprise (excluding GST input credit, where applicable):			
Statutory Audit	2.00	1.80	0.30
Tax Audit	0.50	0.70	-
Total	2.50	2.50	0.30

For NAMBERDAR BIO FUELS LIMITED

For NAMBERDAR BIO FUELS LIMITED

[Signature]
Director

[Signature]

Director

[Signature]
Rajeev Ranjan

[Signature]
Ankit



ANNEXURE- XXX

RESTATED STANDALONE STATEMENT OF FINANCIAL RATIO

Sr. No.	Ratios	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
1	Current Assets	1,453.29	871.27	780.06
	Current Liabilities	1,030.51	856.81	856.45
	Current Ratio	1.41	1.02	0.91
	Variation	38.69%	11.65%	N.A.
	Reason of Variation above 25%	Increase in Trade receivable resulted in variance in Ratio	NA	NA
2	Total Debt	849.67	767.53	793.40
	Equity	828.20	196.00	107.94
	Debt-Equity Ratio	1.03	3.92	7.35
	Variance	-73.80%	-46.72%	N.A.
	Reason of Variation above 25%	Increase in profit in current year resulted in an increase in equity as compared to Previous year and it resulted in decrease in ratio	Increase in profit in current year resulted in an increase in equity as compared to Previous year and it resulted in decrease in ratio	NA
3	Earnings Available for Debt Service	705.80	248.47	76.44
	Debt Service	915.22	839.43	823.01
	Debt Service Coverage Ratio	0.77	0.30	0.09
	Variance	160.54%	218.69%	N.A.
	Reason of Variation above 25%	Increase in Profit as compared to Previous Year resulted in variance.	Increase in Profit as compared to Previous Year resulted in variance.	NA
4	Net Profit After taxes	458.31	88.06	(7.02)
	Average Shareholders Equity	512.10	151.97	101.59
	Return on Equity (ROE)	89.50%	57.95%	-6.91%
	Variance	54.45%	-938.52%	N.A.
	Reason of Variation above 25%	Increase in Profit and Increase in share capital as compared to Previous Year resulted in variance.	Increase in Profit as compared to Previous Year resulted in variance.	NA
5	Cost of Goods Sold	4,024.30	2,158.70	590.09
	Average Inventory	402.50	421.28	146.48
	Inventory Turnover Ratio	10.00	5.12	4.03
	Variance	95.12%	27.20%	N.A.
	Reason of Variation above 25%	Increase in Sales (Cost of Goods Sold) as compared to Previous Year resulted in variance.	NA	NA
6	Net Sales	4,774.68	2,513.92	730.84
	Average Accounts Receivable	572.37	173.47	93.39
	Trade Receivables Turnover Ratio	8.34	14.49	7.83
	Variance	-42.44%	85.18%	N.A.
	Reason of Variation above 25%	Increase in Average Debtors as compared to Previous Year resulted in variance.	Increase in Sales as compared to Previous Year resulted in variance.	NA



For NAMBERDAR BIO FUELS LIMITED For NAMBERDAR BIO FUELS LIMITED

Director

Sajjan

Director

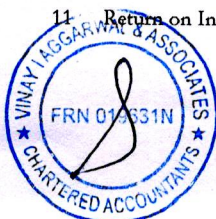
Rajeev Ranjan

Ankit

7	Net Purchases	3,730.11	2,415.33	864.91
	Average Accounts Payables	65.33	60.28	51.95
	Trade Payables Turnover Ratio	57.10	40.07	16.65
	Variation	42.50%	140.67%	N.A.
	Reason of Variation above 25%	Increase in Purchase as compared to Previous Year whereas average trade payable remain the same resulted in variance.	Increase in Purchase as compared to Previous Year resulted in variance.	NA
8	Revenue	4,774.68	2,513.92	730.84
	Average Working capital	218.62	(30.97)	(12.41)
	Net Capital Turnover Ratio	21.84	(81.19)	(58.91)
	Variation	-126.90%	37.82%	N.A.
	Reason of Variation above 25%	The increase in trade receivables lead to higher working capital limit. The increase in revenue was not as much when compared to change in Trade Receivable.	Increase in turnover as compared to Previous Year company have achieve better NCTR	NA
9	Profit After Tax	458.31	88.06	(7.02)
	Revenue	4,774.68	2,513.92	730.84
	Net Profit Ratio	9.60%	3.50%	-0.96%
	Variation	174.02%	-464.68%	N.A.
	Reason of Variation above 25%	There is increase in manufactured product sale with better margin	With increase turnover company is able to achieve better profit to cover its fixed expenses and interest cost and depreciation.	NA
10	Profit before interest and tax	637.82	194.12	20.16
	Capital Employed	1,677.87	963.53	901.34
	Return on Capital employed (ROCE)	38.01%	20.15%	2.24%
	Variation	88.68%	800.75%	N.A.
	Reason of Variation above 25%	Increase in profit is more than increase in capital employed	Increase in profit is more than increase in capital employed	NA
11	Profit on sale of investment	-	-	-
	Cost of Investment	9.00	-	-
	Return on investment	0.00%	N.A.	N.A.
	Variation	N.A.	N.A.	N.A.
	Reason of Variation above 25%	NA	NA	NA

The definitions of ratio / formulas used for actual computation are as follows:

- 1 Current Ratio = Current Assets/Current Liabilities
- 2 Debt Equity Ratio = Total Debt / Shareholders Equity
- 3 Debt Service Coverage Ratio = Earning available for Debt Service / Debt Service
- 4 Return on Equity (ROE) = Net Profit after taxes / Average Shareholders Equity
- 5 Inventory Turnover Ratio = Cost of goods sold / Average Inventory
- 6 Trade Receivables Turnover Ratio = Revenue from Operation / Average account receivable
- 7 Trade Payables Turnover Ratio = Cost of Material Consumed/ Average Trade Payables
- 8 Net Capital Turnover Ratio = Revenue from Operations /Average Working capital
- 9 Net Profit Ratio = Profit After Tax / Revenue from Operation
- 10 Return on Capital employed (ROCE) = Profit before interest and tax / (Tangible Networkth+ Total Debt+Deffered Tax Liability)
- 11 Return on Investment = Net Gain on Sale of Investment / Cost of Investment



For NAMBERDAR BIO FUELS LIMITED

For NAMBERDAR BIO FUELS LIMITED

[Signature]

Director

[Signature]

Director

Rajeev Ranjan

Ankit

ANNEXURE- XXXI

DETAILS OF RELATED PARTIES TRANSACTIONS AS RESTATED

A. (a) Board of Directors & Key Managerial Personnel (KMP):

Arvind Chaudhary	Chairman and Managing Director
Sajjan Singh	Whole Time Director
Ankit Agarwal	Company Secretary & Compliance Officer
Rajeev Ranjan Kumar	Chief Financial Officer
Harender Singh	Director

(b) Promoters & their Relatives having control:

Dharamveer Singh	Relative of Director
Suraj Singh Chaudhary	Relative of Director
Pawan Chaudhary	Relative of Director

(c) Companies over which Directors have significant influence or control:

Shree Ganpati Bio Fuels Private Limited	Entity over which KMP have Substantial interest upto 08/12/2025 and subsidiary (w.e.f. 09/12/2025)
Asheesh Kumar Gupta & Sons HUF	Entity over which KMP have Substantial interest
Three S Bio Harbour Private Limited	Entity over which KMP have Substantial interest upto 18/11/2025 and after 13/12/2025 and Wholly Owned Subsidiary (w.e.f. 19/11/2025 to 13/12/2025)

B. Details of related party transactions during the year:

Details of related party transactions during the year:			(Rs. In Lakhs)			
Nature of Transaction	Name of Related Party	Nature of Relationship	Year Ended on March 31, 2026	Year Ended on March 31, 2025	Year Ended on March 31, 2024	
<u>Director's Remuneration</u>	- Arvind Chaudhary	KMP	6.00	7.08	6.00	
	- Harender Singh	KMP	-	2.90	-	
	- Sajjan Singh	KMP	1.00	-	-	
<u>Managerial Remuneration</u>	- Rajeev Ranjan Kumar	KMP	0.39	-	-	
	- Ankit Aggarwal	KMP	0.20	-	-	
<u>Imprest Given</u>	- Arvind Chaudhary	KMP	3.21	6.32	77.48	
	- Harender Singh	KMP	0.40	-	-	
<u>Reimbursement of Expenses</u>	- Arvind Chaudhary	KMP	1.64	1.39	74.35	
	- Harender Singh	KMP	0.40	4.00	-	
<u>Sales</u>	-Shree Ganpati Bio Fuels Private Limited	Entity over which KMP have Substantial interest upto 08/12/2025 and subsidiary (w.e.f. 09/12/2025)	415.35	-	-	
<u>Purchases</u>	-Shree Ganpati Bio Fuels Private Limited	Entity over which KMP have Substantial interest upto 08/12/2025 and subsidiary (w.e.f. 09/12/2025)	898.79	-	-	
<u>Salary Reimbursement</u>	-Three S Bio Harbour Private Limited	Entity over which KMP have Substantial interest upto 18/11/2025 and after 13/12/2025 and Wholly Owned Subsidiary (w.e.f. 19/11/2025 to 13/12/2025)	2.76	-	-	
<u>Other Income</u>	-Three S Bio Harbour Private Limited	Entity over which KMP have Substantial interest upto 18/11/2025 and after 13/12/2025 and Wholly Owned Subsidiary (w.e.f. 19/11/2025 to 13/12/2025)	50.00	-	-	
<u>Purchase of Investment of Three S Bio Harbour Private Limited</u>	- Arvind Chaudhary	KMP	4.50	-	-	
<u>Purchase of Investment of Shree Ganpati Biofuel Private Limited</u>	- Arvind Chaudhary	KMP	76.68	-	-	
	- Asheesh Kumar Gupta & Sons HUF	Entity over which KMP have Substantial interest	71.29	-	-	
<u>Sale of Investment of Three S Bio Harbour Private Limited</u>	- Pawan Chaudhary	Relative of KMP	0.90	-	-	
<u>Loans taken</u>	-Arvind Chaudhary	KMP				
	Loan taken during the year		91.00	-	-	
	Interest Paid (Net of TDS)		-	-	-	
	Repayment of Loan during the year		-	-	-	
	- Harender Singh	KMP				
	Loan taken during the year		-	0.30	5.00	
	Interest Paid (Net of TDS)		-	-	-	
	Repayment of Loan during the year		5.30	-	-	
	- Dharamveer Singh	Relative of KMP				
	Loan taken during the year		-	10.00	27.87	
	Interest Paid (Net of TDS)		-	-	-	
	Repayment of Loan during the year		37.87	-	20.00	
	- Suraj Singh Chaudhary	KMP				
	Loan taken during the year		-	-	7.00	
	Interest Paid (Net of TDS)		-	-	-	
	Repayment of Loan during the year		2.00	-	5.00	
		- Three S Bio Harbour Private Limited	Entity over which KMP have Substantial interest upto 18/11/2025 and after 13/12/2025 and Wholly Owned Subsidiary (w.e.f. 19/11/2025 to 13/12/2025)			
	Loan taken during the year		17.24	-	-	
	Interest Paid (Net of TDS)		-	-	-	
	Repayment of Loan during the year		5.00	-	-	

For NAMBERDAR BIO FUELS LIMITED

For NAMBERDAR BIO FUELS LIMITED



Director

Director

Rajeev Ranjan

Ankit

Nature of Transaction	Name of Related Party	Nature of Relationship	Year Ended on March 31, 2026	Year Ended on March 31, 2025	Year Ended on March 31, 2024
Advances given	- Shree Ganpati Bio Fuels Private Limited	Entity over which KMP have Substantial interest upto 08/12/2025 and subsidiary (w.e.f. 09/12/2025)			
	Loan taken during the year		68.00	-	-
	Interest Paid (Net of TDS)		0.10	-	-
	Repayment of Loan during the year		8.00	-	-

C. Closing Balances of Related Parties as at year ended

Nature of Transaction	Name of Related Party	Nature of Relationship	Year Ended on March 31, 2026	Year Ended on March 31, 2025	Year Ended on March 31, 2024
Loans Availed	-Arvind Chaudhary	KMP	165.80	74.80	74.80
	- Harender Singh	KMP	-	5.30	5.00
	- Dharamveer Singh	Relative of KMP	-	37.87	27.87
	- Suraj Singh Chaudhary	KMP	-	2.00	2.00
	-Three S Bio Harbour Private Limited	Entity over which KMP have Substantial interest upto 18/11/2025 and after 13/12/2025 and Wholly Owned Subsidiary (w.e.f. 19/11/2025 to 13/12/2025)	12.24	-	-
Advances Given	- Shree Ganpati Bio Fuels Private Limited	Entity over which KMP have Substantial interest upto 08/12/2025 and subsidiary (w.e.f. 09/12/2025)	60.10	-	-
Salary of Director Payable	-Arvind Chaudhary	KMP	6.00	4.50	-
	- Harender Singh	KMP	2.70	2.90	-
	- Rajeev Ranjan Kumar	KMP	0.39	-	-
	- Sajjan Singh	KMP	1.00	-	-
	- Ankit Aggarwal	KMP	0.20	-	-
Receivable on account of sale of Investment	- Pawan Chaudhary	Relative of KMP	0.90	-	-
Advance from Customer	-Shree Ganpati Bio Fuels Private Limited	Entity over which KMP have Substantial interest upto 08/12/2025 and subsidiary (w.e.f. 09/12/2025)	2.86	-	-
Investment in Subsidiary	-Shree Ganpati Bio Fuels Private Limited	Entity over which KMP have Substantial interest upto 08/12/2025 and subsidiary (w.e.f. 09/12/2025)	173.89	-	-
Imprest Payable	-Arvind Chaudhary	KMP	24.33	25.90	30.83
	- Harender Singh	KMP	3.60	4.00	-

For NAMBERDAR BIO FUELS LIMITED

For NAMBERDAR BIO FUELS LIMITED

[Signature]

Director

Rajeev Ranjan

Sajjan

Director

Ankit



ANNEXURE- XXXII

CAPITALIZATION STATEMENT AS AT 31ST MARCH, 2026

Particulars	(Rs. in lakhs)	
	Pre Issue	Post Issue
Borrowings		
Short-Term Borrowings (excluding Current maturities) (A)	727.55	(*)
Long-Term Borrowings (including Current maturities) (B)	122.12	(*)
Total Debts (C)	849.67	(*)
Shareholders' Fund (Equity)		
Share Capital	116.10	(*)
Reserve & Surplus- as restated	712.10	(*)
Total Shareholders' Fund (D)	828.20	(*)
Long-Term Debts/ Shareholders' fund (B/D)	0.15	(*)
Total Debts/ Shareholders' fund (C/D)	1.03	(*)

Notes:

1. The figures disclosed above are based on the restated summary of Profit & Loss of the Company.
2. The above statement should be read with the notes to restated summary statements of assets & liabilities, profit & losses, cash flows & significant accounting policies and notes appearing in Annexure I, II, III & IV respectively.
3. The Company had issued bonus share on 26th May 2026 at rate of 5 shares for every 1 shares held.



For NAMBERDAR BIO FUELS LIMITED

For NAMBERDAR BIO FUELS LIM

Saijan

Director

Rajeev Ranjan

Ankit

Dire

ANNEXURE- XXXIII

STATEMENT OF TAX SHELTER AS RESTATED

(Rs. in lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Profit before tax, as restated (A)	572.27	122.22	(9.45)
Normal Corporate Tax Rate (%)	NA	27.82%	26.00%
Minimum Alternate Tax Rate (%)	NA	16.69%	15.60%
As per Section 115BAA Rate (%) - Other than Manufacturing Income	25.168%	NA	NA
As per Section 115BAB Rate (%) - Manufacturing Income	17.16%	NA	NA
Adjustments:			
Permanent Differences			
<u>Expenses disallowed under Income Tax Act, 1961</u>			
Disallowances of Interest on Income Tax and TDS	10.29	1.58	0.07
Disallowances of Interest on delayed payment to MSME creditors	0.15	0.03	0.03
Interest and penalty- Statutory dues	9.47	-	-
Late Payment of ESI- Employee Contribution	0.12	-	-
Increase in Authorised Capital	6.75	-	-
Total Permanent Differences (B)	26.78	1.61	0.10
Income considered separately (C)			
Interest Income	(3.46)	-	-
Other than manufacturing income	(111.38)	-	-
Total Income considered separately (C)	(114.84)	-	-
Timing Differences			
Depreciation as per Books	67.98	54.35	56.28
Depreciation as per Income Tax Act	52.01	45.48	48.49
Gratuity Provision	1.65	2.73	0.88
Profit on sale of assets	(3.77)	(1.80)	-
Other disallowances including under section 43B	0.74	-	-
Total Timing Differences (D)	14.59	9.80	8.67
Net adjustments (E) = (B+C+D)	(73.47)	11.41	8.77
Tax expenses/(saving) thereon on net adjustment	(21.80)	3.17	2.28
Other than Manufacturing Income (F)	111.38	-	-
Income from other sources (G)			
Interest Income	3.46	-	-
Total of Income from other sources (G)	3.46	-	-
Brought Forward Business Loss Set Off (H)	-	(7.06)	-
Taxable income/(loss) (A+E+F+G-H)	613.64	126.57	(0.68)
Income Tax Provision as returned/computed	114.50	35.21	-
Tax Paid as per Normal/MAT/Special tax rate -	As per 115BAB	Normal Corporate Tax	Normal Corporate Tax

*The Company has opted for income tax rates specified under section 115BAB of Income Tax Act, 1961 from A.Y. 26-27.

For NAMBERDAR BIO FUELS LIMITED

For NAMBERDAR BIO FUELS LIMITED



Sajjan
Director

Ankit
Director

Rajeev Ranjan Ankit

ANNEXURE- XXXIV

DETAILS OF CONTINGENT LIABILITIES & COMMITMENTS AS RESTATED

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
I. Contingent liabilities			
(a) Claims against the company not acknowledged as debt;	-	-	-
(b) Guarantees excluding financial guarantees; and	-	-	-
(c) Other money for which the company is contingently liability	-	-	-
II. Commitments			
(a) estimated amount of contracts remaining to be executed on capital account and not provided for	-	-	-
(b) uncalled liability on shares and other investments partly paid	-	-	-
(c) other commitments	-	-	-

ANNEXURE- XXXV

OTHER FINANCIAL INFORMATION AS RESTATED

(Rs. in lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Restated PAT as per statement of Profit & Loss (A)	458.31	88.06	(7.02)
Add: Depreciation	67.98	54.35	56.28
Add: Interest Cost	65.55	71.90	29.61
Add: Tax Expense	113.96	34.16	(2.43)
Restated Earnings Before Interest, Tax, Depreciation & Amortization (EBITDA)	705.80	248.47	76.44
EBITDA Margin (%)	14.54%	9.86%	10.35%
Face Value of Share (In Rs.)	10.00	10.00	10.00
Number of share at the end of the year (Pre Bonus) (B)	11,61,010	10,00,000	10,00,000
Number of share at the end of the year (based on number of equity shares outstanding at the end of the year after giving effect to bonus shares undertaken after the last balance sheet date) (C)	69,66,060	60,00,000	60,00,000
Weighted Average Number of Equity Shares at the end of the year (D)	10,49,847	10,00,000	10,00,000
Weighted Average Number of Equity Shares at the end of the year (based on number of equity shares outstanding at the end of the year after giving effect to bonus shares undertaken after the last balance sheet date) (E)	62,99,082	60,00,000	60,00,000
Net Worth, as restated (F)	828.20	196.00	107.94
Earnings per Share			
Restated Basic & Diluted EPS (Before Bonus) (A/D)	43.65	8.81	-0.70
Restated Basic & Diluted EPS (Post Bonus) (A/E)	7.28	1.47	-0.12
Return on Net Worth (%) (A/F)	55.34%	44.93%	-6.50%
Net Assets value per Equity Share (based on equity shares outstanding at the end of the year) (F/B)	71.33	19.60	10.79
Net Assets value per Equity Share (based on number of equity shares outstanding at the end of the year after giving effect to bonus shares undertaken after the last balance sheet date) (F/C)	11.89	3.27	1.80

The definitions of ratio / formulas used for actual computation are as follows:

- Restated EBITDA=Restated PAT+Depreciation+Interest cost+Income tax
- EBITDA Margin=EBITDA/Total Income
- Restated Basic EPS (Before Bonus) (A/D) & (A/E) =Restated PAT/Weighted Average No. of shares at the end of the year
- Return on Net Worth (%) (A/F) =Restated PAT/Shareholder's Equity
- Net Assets value per Equity Share (F/B) & (F/C) =Net worth restated/No of equity shares at the end of the year
- Bonus was issued on 26th May 2026 in the ratio of 5:1

For NAMBERDAR BIO FUELS LIMITED

For NAMBERDAR BIO FUELS LIMITED

Saijan
Director

Director

Rajeev Rajan

Ankit



ANNEXURE- XXXVI

DISCLOSURE UNDER AS-15

1. Defined Contribution Plans [AS-15]:

Particulars	For the year ended		
	31-Mar-26	31-Mar-25	31-Mar-24
Employers' Contribution to ESIC	0.59	0.58	0.45

2. Defined Benefits Plans [AS-15] - Gratuity :

The gratuity benefit payable to the employees of the Company is as per the provisions of the Payment of Gratuity Act, 1972, as amended. Under the gratuity plan, every employee who has completed at least 5 years of service gets gratuity on separation or at the time of superannuation calculated for equivalent to 15 days salary for each completed year of service calculated on last drawn basic salary. The Company does not have a funded plan for gratuity liability.

Assumption used by Actuarial for Gratuity Provision

Particulars	For the year ended		
	31-Mar-26	31-Mar-25	31-Mar-24
Discount Rate	7.5% per annum	6.75% per annum	7.10% per annum
Salary Growth Rate	7.00% per annum	7.00% per annum	7.00% per annum
Mortality	IALM 2012-14	IALM 2012-14	IALM 2012-14
Withdrawal rate	5.00% per annum	5.00% per annum	5.00% per annum
Normal Retirement Age	58 Years	58 Years	58 Years
Salary	Last drawn qualifying salary	Last drawn qualifying salary	Last drawn qualifying salary
Vesting Period	5 Years of service	5 Years of service	5 Years of service
Benefits on Normal Retirement	15/26*Salary*Past Service (Yr.)	15/26*Salary*Past Service (Yr.)	15/26*Salary*Past Service (Yr.)
Benefit on early exit due to death and disability	As above except that no vesting conditions apply	As above except that no vesting conditions apply	As above except that no vesting conditions apply
Limit (In Lakhs)	20	20	20

Table Showing Changes in Present Value of Obligations:

Particulars	31-Mar-26	31-Mar-25	31-Mar-24
Present value of the obligation at the beginning of the year	3.61	0.88	-
Interest cost	0.27	0.06	-
Current service cost	2.23	2.16	0.88
Past Service Cost	-	-	-
Benefits paid (if any)	-	-	-
Actuarial (gain)/loss	(0.85)	0.51	-
Present value of the obligation at the end of the year	5.26	3.61	0.88

Reconciliation of liability in balance sheet

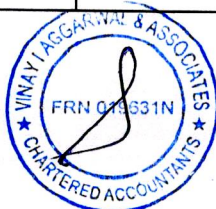
Particulars	31-Mar-26	31-Mar-25	31-Mar-24
Opening net defined benefit liability/ (asset)	3.61	0.88	-
Expenses to be recognized in P&L	1.65	2.73	0.88
Benefits paid	-	-	-
Closing net defined benefit liability/(asset)	5.26	3.61	0.88

Expenses Recognized in the Statement of Profit or Loss for Current Period

Particulars	31-Mar-26	31-Mar-25	31-Mar-24
Current Service Cost	2.23	2.16	0.88
Net Interest Cost	0.27	0.06	-
Actuarial (Gains)/Losses	(0.85)	0.51	-
(Gains)/Losses on Curtailments And Settlements	-	-	-
Expenses Recognized in the Statement of Profit or Loss	1.65	2.73	0.88

Detail of Experience Adjustment on plan assets and liabilities

Particulars	31-Mar-26	31-Mar-25	31-Mar-24
Experience Adjustment on Plan Assets	-	-	-
Experience Adjustment on Plan Liabilities	(0.23)	5.11	-



For NAMBERDAR BIO FUELS LIMITED

Ankit

Sajan
Director
Rajeev Ranjan

Director

For NAMBERDAR BIO FUELS LIMITED

ANNEXURE- XXXVII

ADDITIONAL DISCLOSURES

I. Details on derivative instruments and unhedged foreign currency exposures

Particulars	(Rs. in lakhs)		
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
The year-end foreign currency exposures that have been hedged by a derivative instrument	NIL	NIL	NIL
The year-end foreign currency exposures that have not been hedged by a derivative instrument or otherwise	NIL	NIL	NIL

II. Income and Expenditure in Foreign Currency

i Income earned in foreign currency (accrual basis)

Particulars	(Rs. in lakhs)		
	For the Year ended March 31, 2026	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Sale of Product & Services	-	-	-
Total	-	-	-

ii Expenditure incurred in foreign currency (accrual basis)

Particulars	(Rs. in lakhs)		
	For the Year ended March 31, 2026	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Purchases of Raw Material and Traded Goods	-	-	-
Total	-	-	-

III. Segment Information

The Company operates in a single reportable segment which is governed by same set of risks and returns, thus the reporting requirements under Accounting Standard 17 'Operating Segments' have not been presented in the financial statements.

IV. The Company does not have CSR obligations in the previous 3 financial years. Therefore, disclosure under CSR obligation is not required.

V. Additional regulatory information

(a) Relationship with struck off companies

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 during the period ended on March 31, 2026, March 31, 2025 and March 31, 2024.

(b) Compliance with approved scheme of arrangements

The Company is not engaged in any scheme of arrangements.

(c) Details of crypto currency or virtual currency

The Company has neither traded nor invested in Crypto currency or Virtual Currency during the period ended March 31, 2026, March 31, 2025 and March 31, 2024. Further, the Company has also not received any deposits or advances from any person for the purpose of trading or investing in Crypto Currency or Virtual Currency.

(d) Undisclosed income

During the Periods, the Company has not surrendered or disclosed as income any transactions not recorded in the books of accounts in the course of tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

(e) Compliance with numbers of layers of companies

The Company is in compliance with the number of layers of companies in accordance with clause 87 of Section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 during the year ended March, 2026, March 31, 2025, and March 31, 2024.

(f) Whistleblower Complaint

The Company has not received any whistleblower complaint during the year. No frauds had been noticed by or reported to the Company.

(g) Utilisation of borrowed funds and share premium

During the year, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries). The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries."

(h) There are no proceedings initiated or pending against the Company for holding any Benami Property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

(i) The Company has not been declared Willful Defaulter by any bank or financial institution or government or any government authority.

(j) The Company has no immovable property (other than properties where the company is lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company.

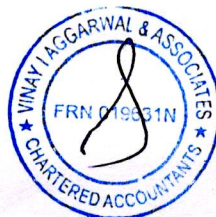
For NAMBERDAR BIO FUELS LIMITED
For NAMBERDAR BIO FUELS LIMITED

Saijan

Director

[Signature]

Director



Rajeev Ranjan

Ankit

- (k) The Company has not revalued its Property, Plant and Equipment during the year and Companies (Registered Valuers and Valuation) Rules, 2017 is not applicable during the year.
- (l) The Company does not have any intangible assets under development as on March 31, 2026, March 31, 2025 and March 31, 2024.
- (m) The Company does not have any capital work-in-progress as on March 31, 2026, March 31, 2025 and March 31, 2024.
- (n) The company has not granted loans or advances in the nature of loans are guaranteed to Promoters, Directors, KMPs and related parties (as defined under Companies Act, 2013) except as disclosed under related party transactions Either severally or jointly with any other person that are:
(a) repayable on demand
(b) without specifying any terms or period of repayment

Particulars	As at 31st March 2026		As at 31st March 2025		As at 31st March 2024	
Promoters	-	-	-	-	-	-
Director	-	-	-	-	-	-
KMP's	-	-	-	-	-	-
Related Party	60.10	100%	-	-	-	-

- (o) There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.
- (p) The Company has a sanctioned working capital limit from banks on the basis of security of current assets. As per the terms & condition of the sanction of the loan, the stock statements or statements of current assets were required to be filed by the company with banks. However, the company has filed few stock statements based on the mutual discussion with the Bank.

Bank Name	Quarter	Current Assets	Amount as reported in quarterly statement (In Lakhs)	Amount as per books of accounts (In Lakhs)	Deviation (In Lakhs)	Remarks
Bank of Baroda	Q4 23-24	Book Debts	368.28	186.78	181.50	The Company has inadvertently taken vendor advances at the time of submitting statement.
		Stock	218.55	292.96	(74.41)	The company has missed to book purchases entries in the book of accounts.
Bank of Baroda	Q2 24-25	Book Debts	677.45	321.4	356.05	The Company has inadvertently taken vendor advances at the time of submitting statement.
		Stock	595.44	430.35	165.09	The company has not passed entry for sale of inventory at the time of submitting statement.
Bank of Baroda	Q3 24-25	Book Debts	496.46	295.08	201.38	The Company has inadvertently taken vendor advances at the time of submitting statement.
		Stock	306.16	391.03	(84.87)	The company has missed to book purchases entries in the book of accounts.
Bank of Baroda	Q4 25-26	Book Debts	932.16	984.57	(52.41)	The company has submitted statement after netting off some advance.
		Stock	236.81	255.4	(18.59)	The company has missed to book purchases entries in the book of accounts.

VI. Material Regroupings:

Appropriate adjustments have been made in the restated summary statements of Assets and Liabilities Profits and Losses and Cash flows wherever required by reclassification of the corresponding items of income expenses assets and liabilities in order to bring them in line with the requirements of the SEBI Regulations.



For NAMBERDAR BIO FUELS LIMITED

[Signature]

Director

For NAMBERDAR BIO FUELS LIMITED

[Signature]

Director

[Signature]

[Signature]

VII. Details of dues to Micro and Small Enterprises as defined under the MSMED Act, 2006

Based on the information available with the Company in respect of MSME (as defined in the Micro, Small and Medium Enterprises Development Act, 2006) and as confirmed to us there are no delays in payment of dues to such enterprise during the year.

The identification of Micro, Small and Medium Enterprises Suppliers as defined under "The Micro, Small and Medium Enterprises Development Act, 2006" is based on the information available with the management. As certified by the management, the amounts overdue as on March 31, 2026, March 31, 2025 and March 31, 2024 to Micro, Small and Medium Enterprises on account of principal amount together with interest, is being reported under Annexure-IX: Details of Trade Payable as Restated.

VIII. Trade Receivables, Trade Payables, Borrowings, Loans & Advances and Deposits

Balances of Trade Receivables, Trade Payables, Borrowings and Loans & Advances and Deposits are subject to confirmation.

IX. Deferred Tax Asset / Liability: [AS-22]

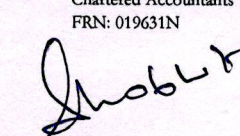
The company has created Deferred Tax Asset / Liability as required by Accounting Standard (AS)-22.

X. During the year 2025-26, the Company acquired 100% equity shares of Three S Bio Harbour Private Limited on 19th November 2025 and disposed of the investment on 13th December 2025. The investment was acquired and held exclusively with a view to its subsequent disposal in the near future and accordingly was not consolidated pursuant to Paragraph 11(a) of AS 21. The investment was accounted for in accordance with AS 13.

XI. Re-grouping/re-classification of amounts

The figures have been grouped and classified wherever they were necessary.

For Vinay I Aggarwal & Associates
Chartered Accountants
FRN: 019631N


CA Shobhit Gupta
Partner
Membership No : 502897
Place: Ghaziabad
Date: 27th June 2026
UDIN:-26502897KVPXFY8244



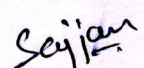
For and on behalf of the Board of Directors of
Namberdar Bio Fuels Limited

For NAMBERDAR BIO FUELS LIMITED

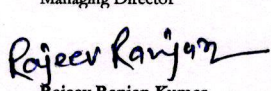
For NAMBERDAR BIO FUELS LIMITED

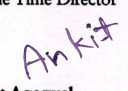

Arun Chaudhary
DIN: 09566127
Managing Director

Director


Sajjan Singh
DIN: 07665284
Whole Time Director

Director


Rajeev Ranjan Kumar
Chief Financial Officer
Place: Ghaziabad
Date: 27th June 2026


Ankit Agarwal
Company Secretary