THE OODLABARI COMPANY LIMITED

NOTICE OF ANNUAL GENERAL MEETING

NOTICE is hereby given that the Annual General Meeting of the Shareholders of The Oodlabari Company Ltd. will be held at the Registered Office of the Company at Nilhat House, 6th Floor, 11, R. N. Mukherjee Road, Kolkata – 700 001 on **Wednesday - 30th September, 2026** at **3.00 P.M.** to transact the following business : -

As Ordinary Business :

01. To receive and adopt the Audited Statement of Profit & Loss for the year ended **31st March, 2026**, Cash Flow Statement and the Balance Sheet as at on that date together with the Reports of the Directors and Auditors.

02. To appoint a Director in place of **Mr. Yash Vardhan Nahata** (DIN : **01993878**), who retires by rotation at this Meeting, being eligible offer himself for re-appointment.

03. To appoint Auditors of the Company and fix their remuneration and in this regard to consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution : -

    "**RESOLVED** that in pursuant to the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014 M/s. Kothari & Company-Chartered Accountants (FRN 301178E), Kolkata, was appointed Statutory Auditors of the Company at the Shareholders Annual General Meeting held in 2022 for a period of 5 years term till the conclusion of the next Annual General Meeting to be held in 2027, subject to ratification at every Annual General Meeting. Their appointment as the Statutory Auditors of the Company is hereby ratified."

Place : **Kolkata**

Date : **8th September, 2026**

By Order of the Board of Directors

(RACHNA NAHATA)
JT. MG. DIRECTOR
(DIN : 02105296)

NOTES

01. A member entitled to attend and vote is entitled to appoint a proxy to attend and vote, instead of him/her.A proxy need not be a member of the Company. In order to be effective, the instrument appointing proxy must reach the Registered Officer of the Company not less than forty-eight hours before the commencement of the meeting. A person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the Paid up Capital of the Company carrying voting rights. A member holding more than ten percent of the Paid up Capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other person or shareholder.

THE OODLABARI COMPANY LIMITED

NOTICE OF ANNUAL GENERAL MEETING

02. Members are requested to notify to the Registrar of the Company, M/s. Maheshwari Datamatics Pvt. Ltd., 23, R. N. Mukherjee Road, Kolkata – 700 001, any change in their address.

03. The Register of Members and Equity Share Transfer Registers will remain closed from **28.09.2026** to **30.09.2026** (both days inclusive).

04. **Annexure to items 2 of the Notice**

Details of Director seeking re-appointment or appointment at the forth coming Annual General Meeting.

	As on 31.03.2026
Name of the Director	**Mr. Yash Vardhan Nahata**
Date of Birth	**12.04.1988**
Nationality	**Indian**
First Date of Appointment	**30.10.2009**
Qualification	**B. B. A.**
Expertise / Knolwedge	**Experts in Tea Plantation, Manufacturing & Marketing of Tea.**
No. of Shareholding	
List of Directorship held in other Companies	**The Oodlabari Impex Ltd., Deepchand Yash Plantation Pvt. Ltd., Yash Vardhan Securities Ltd. & Liberty Buildcon Pvt. Ltd.**
Relationship with other Directors	**Family Man (Son of Mg. Director)**

THE OODLABARI COMPANY LIMITED

DIRECTORS' REPORT TO THE MEMBERS

Dear Members,

Your Directors have pleasure in presenting their **Annual Report** to the Members together with the Audited Statement of Accounts of your Company for the Financial Year ended **31st March, 2026** at the Annual General Meeting to be held on **30.09.2026**.

01. FINANCIAL RESULTS (SUMMARY) :

Rule 8A(g) of Companies (Account) Rules, 2014

The Company's Financial Performance, for the Financial Year ended **31st March, 2026** is summarised below : -

	(Amount in Thousand)	
Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
Revenue from Operations	241391.61	249645.78
Profit / (Loss) Before Depreciation & Tax	(27938.53)	(54.28)
Depreciation	(6201.84)	(7139.44)
Total	(34140.37)	7193.72)
Less : Current Tax	0.00	0.00
Add : Income Tax Provision for earlier years written back	13.35	58.36
Provision for Doubtful Debts written back	1030.76	685.12
Net Loss for the Year	**(33096.26)**	**(6450.24)**
Add : Balance in Profit & Loss A/c. (Surplus /(Deficit) brought forward from previous year	(99462.11)	(93011.87)
Closing Balance as on 31.03.2026	**(132558.37)**	**99462.11**

02. PROFITABILITY (in Thousand) :

During the year, the net revenue from operations of your Company is increased by **22.48%**, from Rs. **184267.52** to Rs**. 225693.88**. However, Gross Income is decreased by **3.30%**, from Rs. **249645.78** to Rs**. 241391.61**.

Contd. .. 2.

03. STATE OF AFFAIRS / HIGH LIGHTS :

Rule 8A(f) of Companies (Account) Rules, 2014

a) The Company's main Business is Cultivation, Growing and Manufacturing of Tea at its own **Oodlabari Tea Estate**.

There has been no change in the Business of the Company during the Financial Year ended **31st March, 2026**.

b) PRODUCTION -

During the year under review total **1022163**Kgs. Tea was produced, as against **874104**Kgs. for the previous year. During the year, your Company purchased **1334706**Kgs. Raw Green Tea Leaf from other Gardens / Suppliers against **1408207**Kgs. for earlier year. Total harvested Raw Green Tea Leaf from own Tea Estate was **3364018**Kgs. as against **2514120**Kgs. for earlier year. Tea made out of bought leaves contributed about **27.64%** in total production of Tea. Own harvested crops made Tea has been increased by **30.00%** from last year. On the other hand, Bought Leaf made Tea has been decreased by **7.41%** in this year.

c) TEA BUSINESS -

Company's Tea Business for the year ended **31.03.2026** was very unsatisfactory. The Crops of the Estate was heavily affected due to attack of Pests and Drought at the start of the Season and thereafter unprecedented heavy Rain and Flood in Tea Sections. The Company spent a lot of money in controlling Pests and Blights and maintenance of Drainage and Tea Bushes in all Tea Sections.

Company's Real Estate Project at 8, K. B. Sarani, Mall Road, Dum Dum, 24 Pgs. (N) has been interrupted and affected due to various litigations. Two Writ Petitions are pending before the Hon'ble High Court of Kolkata and other Cases at Lower Courts. So, Sale of Flat Units and execution of Sale Deed are pending for long time.

04. WEB LINK OF ANNUAL RETURN, IF ANY :

Rule 8A(a) of Companies (Account) Rules, 2014

The Company maintains a website : **www.oodlabari.co.in**. The Company keeps its website updated.

05. DIVIDENDS :

No Dividend was declared for the Current Financial Year due to accumulated loss and shortage of Working Capital.

06. DETAILS OF SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE :

The Company does not have any Subsidiary, Joint Venture or Associate Company.

Contd. .. 3.

07. <u>MEETINGS OF BOARD OF DIRECTORS</u> :

Rule 8A(b) of Companies (Account)Rules,2014

Eight Board Meetings were held during the Financial Year ended **31st March, 2026**, i.e., Dates of Board Meeting in compliance with the provisions of Section 173. Details are given as follows : -

		Attendance	
Date of Meeting (DD/MM/YYYY)	Total Number of Directors as on the Date of Meeting	Number of Directors Attended	% of Attendance
25.04.2025	**4**	**4**	**100%**
16.05.2025	**4**	**4**	**100%**
14.08.2025	**4**	**4**	**100%**
27.08.2025	**4**	**4**	**100%**
28.08.2025	**4**	**4**	**100%**
12.09.2025	**4**	**4**	**100%**
30.12.2025	**4**	**4**	**100%**
27.03.2026	**4**	**4**	**100%**

08. <u>DETAILS IN RESPECT OF FRAUD</u> :

Rule 8A(d) of Companies (Account) Rules, 2014

During the year under review, the Statutory Auditor in their report have not reported any instances of frauds committed in the Company by its Officers or Employees Under Section 143(12) of the Companies Act, 2013.

09. <u>BOARD'S COMMENT ON AUDITORS REMARK IN THEIR INDEPENDENT AUDITORS' REPORT</u> :

Rule 8A(e) of Companies (Account) Rules, 2014

Remarks of the Auditors in their report on :

a) Non-confirmation of Debtors & Creditors : Confirmation of some parties were not received at the time of Audit.

b) Fixed Assets Register : Note relating to old Fixed Assets Register is self explanatory.

c) All other remarks are self-explained.

10. <u>MATERIAL CHANGES AND COMMITMENTS</u> :

Rule 8A(h) of Companies (Account) Rules, 2014

There have been no material changes or commitments occurred between the end of the Financial Year to which the Financial Statements relate and the Date of this Report that affect the Financial Position of the Company.

Contd. .. 4.

11. <u>CHANGE IN DIRECTORSHIP</u> :

Rule 8A(i) of Companies (Account) Rules, 2014

There has been no change in the constitution of the board during the Financial Year. The structure of the Board remains the same.

Mr. Yash Vardhan Nahata (DIN : 01993878) retires by rotation A.G.M. but eligible for re-appointment. Representation has from a Shareholder for his re-appointment. The Board recommends for his re-appointment.

12. <u>DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS</u> :

Rule 8A(j) of Companies (Account) Rules, 2014

No Significant and Material Order has been passed by the Regulators, Courts, or Tribunals impacting the going Concern Status or the Company's operations in the future.

13. <u>CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES</u> :

As per Section 188

All related Party transactions that were entered into during the Financial Year ended **31st March, 2026**, were on an Arm's Length Basis and were in the Ordinary Course of Business. Therefore, the Provisions of Section 188 of the Companies Act, 2013 were not attracted.

Disclosure in Form AOC - 2 is attached.

However, the Disclosure of Transactions with related Parties for the Financial Year is given in Note No. **1.1** to the Balance Sheet i.e. as per Accounting Standard - 18.

14. **<u>COMPLIANCE WITH SECRETARIAL STANDARD</u>** : A*s per SS - 1*

The Company has complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors and Meeting of Shareholders (EGM / AGM) i.e. SS - 1 and SS - 2 issued by The Institute of Company Secretaries of India and approved by Central Government under Section 118(10) of the Companies Act, 2013.

15. <u>PARTICULARS OF LOANS AND INVESTMENT</u> : *As per Section 186*

The Company has not made any investments, given guarantees, or provided securities during the Financial Year under review. Therefore, there is no need to do any compliance under Section 186 of the Companies Act, 2013.

Contd. .. 5.

16. **AUDITOR** : *As per Section 139*

Statutory Auditors (Existing Auditor)

As per the provisions of Sections 139 and 141 of the Companies Act, 2013 and rules made there under (hereinafter referred to as "The Act"), the Company at its Annual General Meeting (A.G.M.) held in **2022**, approved the appointment of M/s. **Kothari and Company - Chartered Accountants (FRN 301178E)** as Statutory Auditors for a period of 5 years commencing from the conclusion of **A.G.M.** held on **27.09.2022** till the conclusion of the **A.G.M.** to be held in the year of **2027**. The Board recommends for ratification of such appointment of **Kothari & Company** to act as the Statutory Auditors till the A.G.M. to be held in **2027**.

17. **DIRECTOR'S RESPONSIBILITY STATEMENT** :

Rule 8A(c) of Companies (Account) Rules, 2014

The Directors would like to inform the Members that the Audited Accounts for the financial year ended **31st March, 2026**, are in full conformity with the requirements of the Companies Act, 2013. The Financial Accounts are audited by the Statutory Auditors, M/s. **Kothari and Company - Chartered Accountants (FRN 301178E)**. The Directors further confirm that : -

a. In the preparation of the Annual Accounts for the Financial Year ended **31st March, 2026**, the applicable accounting standards, read with the requirements set out under Schedule - III to the Act, have been followed, and there are no material departures from the same.

b. The Directors have selected such accounting policies, applied them consistently, and made Judgements and Estimates that are reasonable and prudent so as to give a true and fair view of the State of Affairs of the Company for the Financial Year ended **31st March, 2026**.

c. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the Assets of the Company and preventing and detecting fraud and other irregularities.

d. The Directors have prepared the Annual Accounts on a 'going concern' basis.

e. The Company being unlisted, sub-clause (e) of Section 134(3) of the Companies Act, 2013, pertaining to laying down internal financial controls, is not applicable to the Company.

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

18. **DEPOSITS** : *As per Provisions of Section 73*

The Company has not accepted any deposits under Section 73 of the Companies Act, 2013 during the Financial Year.

Contd. .. 6.

19. <u>PREVENTION OF SEXUAL HARASSMENT AT WORK PLACE [“POSH”]</u> :

As per Provisions of POSH Act.

There was no such incident during the year, which attracts the Provision of the POSH Act.

20. <u>CONSERVATION OF ENERGY AND TECHNOLOGY ABSOPTION</u> :

Statement showing above information in terms of section 134(3)(m) of the Companies Act, 2013 and Rule 8(3) of Companies (Accounts) Rule 2014 is annexed herewith vide Annexure - 'B'.

21. FOREIGN EXCHANGE EARNINGS : **NIL**

Foreign Exchange Outgo **NIL**

22. <u>EXTRACT OF ANNUAL RETURN</u> :

In accordance with Section 134(3)(a) of the Companies Act, 2013 an extract of the Annual Return in the prescribed Formate ‘MGT-9’ is annexed herewith in Annexure - ‘A’

23. <u>GENERAL SHAREHOLDERS’ INFORMATION</u> :

i) Ensuing Annual General Meeting -

Date	Time	Venue
30.09.2026	3.00 P. M.	Regd. Office : 11, R. N. Mukherjee Road, 6th Floor, Kolkata - 700 001

ii)	Financial Year	:	**01.04.2025** to **31.03.2026**
iii)	Date of Book-Closure	:	**28.09.2026** to **30.09.2026** (both days inclusive)
iv)	Dividend payment Date	:	Not applicable, as no dividend has been recommended by Directors
v)	ISIN No for the Company's Share	:	INE 326E01013
vi)	Depository Connectivity	:	Central Depository Services (India) Ltd. (CDSL)
vii)	Registrar & Transfer Agents	:	**M/s. Maheshwari Datamatics Pvt. Ltd.** 23, R. N. Mukherjee Road,5th Floor, Kolkata - 1
viii)	Plant Location	:	The Company Owns Oodlabari T. E. with Tea Processing Factory located at P.O. Manabari, P.S./Sub-Divn. Mal, Dist. Jalpaiguri, W.B.-735222 Soapstone Unit at Plot No. A-85 MIA, Udaipur, Rajasthan (Soapstone Unit is now closed)

Contd. .. 7.

24. <u>CORPORATE SOCIAL RESPONSIBILITY (CSR)</u> :

This Clause does not apply to the Company according to the size of the Company and due to Loss incurred during the year.

Risk Management Policy

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

ACKNOWLEDGMENT

The Board of Directors gratefully acknowledges the assistance and co-operation received from the Central and State Government Departments, Shareholders and Stakeholders.

For and on behalf of the
Board of Directors

(THE OODLABARI CO. LTD.)

Dated : **08.09.2026**

Place : **Kolkata**

RACHNA NAHATA	**AJOY KR. NAHATA**
(DIRECTOR)	(DIRECTOR)
(DIN : 02105296)	(DIN : 00350461)

1-E Neelkanth
26B, Camac Street
Kolkata-700016

Independent Auditor's Report to the members of The Oodlabari Company Limited.

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying financial statements of **THE OODLABARI COMPANY LIMITED** ("the Company"), which comprises the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and the Cash Flow Statement for the year ended, and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its loss, its cash flow for the year ended on that date.

Basis for Opinion

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

Information Other than the Standalone Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, but does not include the standalone financial statements and our auditor's report thereon.

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

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

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

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements to give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, Including Accounting Standard specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

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

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

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

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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

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

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

Emphasis of Matter

We draw attention to the following matters in the Notes to the financial statements:

i) Note No. '1.1 (J) (v)' and 1.3 in respect of the accounting of gratuity payable to employees, which has been accounted for on a cash basis.

ii) Note No. '1.6' in respect of non - confirmation of balance of Trade Payables, Trade Receivables & Advances as on 31.03.2026 resulting in non – verification of the same by the Auditors.

ii) Due to heavy Rains in the Tea Estate of the Company during the year ended on 31.03.2015, some of the old records relating to Fixed Assets acquired in earlier years at the Tea Estate were damaged/destroyed. The Management has reconstructed such records based on available information and according to the Management, there will be no arrear depreciation under Schedule II of The Companies Act 2013. However, we could not fully verify the same for the reasons stated above.

Our opinion is not modified in respect of these matters.

Report on Other Legal and Regulatory Requirements

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

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

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

(c) In our opinion, the Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;

(d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014.

(e) On the basis of written representations received from the Directors as on 31st March, 2026 and taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164(2) of the Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure I". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

(g) In our opinion the managerial remuneration for the year ended March 31, 2026 has been paid/ provided by the company to its directors is in accordance with the provisions of section 197 read with schedule V of the Act;

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

i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements – Refer Note 1.5 to the standalone financial statements;

ii. The Company did not have any outstanding long term contracts including derivative contracts as at 31st March, 2026 for which there were any material foreseeable losses; and

iii. The Company has no amount that is required to be transferred to the Investor Education and Protection Fund as at 31st March 2026.

iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c)Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The Company has not declared any dividend during the Year, so reporting under this clause for compliance with section 123 of the Companies Act, 2013, is not applicable.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account for the financial year ended 31st March, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with and the audit trail has been preserved by the company as per statutory requirements for record retention.

2. As required by the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act (hereinafter referred to as the "Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the "Annexure II" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For KOTHARI & COMPANY
Chartered Accountants
Firm Registration No.:301178-E

Manaswy Kothari
(Partner)
Membership No: 064601
UDIN :26064601ZHNLKA9049………………

Place: Kolkata
Dated: 8th September, 2026

ANNEXURE – I TO THE INDEPENDENT AUDITOR'S REPORT

Referred to in paragraph 1(f) of the Independent Auditors' Report of even date to the members of **THE OODLABARI COMPANY LIMITED** on the financial statements for the year ended March 31, 2026.

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

We have audited the internal financial controls over financial reporting of **The Oodlabri Company Limited** ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the period ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Control over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the company; And

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2026, based on the criteria for internal financial controls over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For KOTHARI & CO.
Chartered Accountants
FRN:301178-E

Place: Kolkata
Dated: 8th September, 2026

Manaswy Kothari
(Partner)
MembershipNo.064601
UDIN: 26064601ZHNLKA9049……………..

Annexure II to the Independent Auditor's Report

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date to the members of Oodlabari Co Ltd. on the accounts of the company for the year ended 31st March, 2026)

On the basis of such checks as we considered appropriate and according to the information and Explanations given to us during the course of our audit, we report that:

(i) In respect of its fixed assets:

a) (A) The Company is maintaining records to show particulars including quantitative details and situation of property, plant and equipment.

(B) The Company has maintained proper records showing full particulars of intangible assets.

b) As certified, the fixed assets of the Company have been physically verified by the management at reasonable intervals having regard to the size of the Company and nature of its assets. No material discrepancies have been noticed on such verification.

c) According to information and explanations given to us and on the basis of an examination of the records of the Company, the title deeds of immovable properties, if any, are held in the name of Company.

d) According to the information and explanations given to us and records examined by us there has been no revaluation of Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year end.

e) According to the information and explanations given to us and records examined by us there are no proceedings initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988(45 of 1988) and rules made there under and hence, reporting under this clause is not applicable.

(ii) (a) In our opinion and according to the information and explanation given to us and as certified, physical verification of inventory has been conducted at reasonable interval by the management and no material discrepancies were noticed on physical verification of stocks as compared to book records.

(b) In our opinion and information and explanation given to us, we report that the company has not been sanctioned working capital loan in excess of 5 crore rupees in aggregate, from banks or financial institutions on the basis of security of current assets. Consequently, requirements of clause (ii)(b) of paragraph 3 of order are not applicable.

(iii) During the year the company has not made any investments in, provided any guarantee or security, to companies, firms Limited Liability Partnerships or any other parties. Consequently, requirement of clause (iii) (a to g) of paragraph 3 of order are not applicable.

(iv) According to the information and explanations given to us, the company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

(v) The Company has not accepted any deposits from the public or amounts which are deemed to be deposits, covered under Section 73 to 76 of the Companies Act, 2013. Hence, reporting under clause 3(v) of the Order is not applicable.

(vi) According to the information and explanations given to us by the Management, maintenance of cost records has been specified by the Central Government under sub section (1) of section 148 of the Act and we are of the opinion that prima facie the prescribed accounts and records have been made and maintained. We have not, however, made a detailed examination of the records with a view to determine whether they are accurate or complete.

(vii) According to the records of the company and information and explanations given to us, undisputed statutory dues including Provident fund, Employees' State Insurance, Income-tax, Duty of Custom, Goods and Service Tax, cess have generally been regularly deposited with the appropriate authorities though there has been a slight delay in a few cases.

a. According to the information and explanation given to us, there were no undisputed amounts payable in respect of the Income tax, Custom Duty, Goods and service tax, Cess and other statutory dues in arrears/were outstanding as at 31st March, 2026 for not more than six months.

b. According to the information and explanations given to us and on the basis of documents and records, the disputed statutory dues which have not been deposited with the appropriate authorities are as under:

Serial No.	Name of Statute	Nature of Dues	Financial Year to which the matter pertains	Amount (Rs)	Forum where dispute is pending	Remarks
1	Income Tax Act, 1961	Income Tax Demand	2014-15	10,92,420	CIT (Appeals), Kolkata	The Company has received order u/s 250 dated 8.8.2025 from the department in its favour directing the assessing officer to delete the penalty in full. However, effect of the said order is pending from the department. Advance tax & Demand paid Rs. 2,73,000 & refund of other years adjusted for Rs.17,99,960 making total tax paid Rs. 20,72,960.
2	Income Tax Act, 1961	Income Tax Demand	2022-23	24,76,517	JCIT (A) - 4 Bangaluru	Prepaid Tax Rs. 15,00,147/-Faceless Appeal, hearing completed & written

						response submitted. No. Order has yet been received.

(viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) (a) Based on the audit procedures and according to the information and explanations given to us, we report that the company has not defaulted in repayment of loans borrowed and substantial part of the loans are repayable on demand and hence there is no stipulation to repayment, hence whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender cannot be reported.

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

(c) The Company has applied the term loan taken during the year for the purposes for which it has been obtained.

(d) On an overall examination of the financial statements of the Company, funds raised on short- term basis have, prima facie, not been used during the year for long-term purposes by the Company

(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;

(f) The Company has not raised any loans against the pledge of securities and hence reporting on clause 3(ix)(f) of the order is not applicable.

(x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

(xi) (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

(c) There has been no instance of whistle-blower complaints received by the company during the year under audit.

(xii) In our opinion and information and explanations given to us, the company is not a Nidhi company. Consequently, requirements of Clause (xii) of Paragraph 3 of the Order are not applicable.

(xiii) In our opinion and according to the information and explanations given to us by the Management, all transactions with related parties are in Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the financial statements-Note No.1.1 as required by the applicable accounting standards.

(xiv) (a) In our opinion and according to the information and explanation given to us the Company does not have an internal audit system and is not required to have an internal audit system as per the provisions of the Companies Act, 2013.

(b) The Company did not have an internal audit system for the period under audit.

(xv) According to the information and explanations given to us, the Company has not entered into any non-cash transactions with directors or persons connected with him during the year under review, therefore clause 3(xv) of the order is not applicable.

(xvi) (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Thus clause 3(xvi)(a), (b) & (c) of the Order is not applicable.

(b) In our opinion, there is no Core Investment Company within the group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly, reporting under clause 3(xvi)(d) of the Order is not applicable.

(xvii) According to the books examined by us, the Company has incurred cash losses during the immediately preceding financial year and current financial year. The calculation is as follows: -

Particulars	2025-26 (Rs)	2024-25 (Rs)
Net Cash Losses	2,79,38,528	54,277

(xviii) During the year there is no resignation of the statutory auditors.

(xix) According to the information and explanation given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, we are of the opinion that no material uncertainty exists as on the date of audit report that the company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will be discharged by the company as and when they fall due.

(xx) The Company is not required to spent any amount in Corporate Social Responsibilities under the act. Hence relevant clause is not applicable.

For KOTHARI & CO.
Chartered Accountants
FRN:301178-E

Manaswy Kothari
(Partner)
Membership No: 064601
UDIN:
26064601ZHNLKA9049…………….

Place: Kolkata
Dated: 8th September, 2026

THE OODLABARI COMPANY LIMITED

BALANCE SHEET AS AT 31ST MARCH, 2026

(All amounts in Rupees Hundred, unless otherwise stated)

		Note No.	As at 31st March, 2026		As at 31st March, 2025	
			Rs.	Rs.	Rs.	Rs.
I	**EQUITY AND LIABILITIES :**					
01.	**SHAREHOLDERS' FUND -**					
a)	Share Capital	2	6400.00		6400.00	
b)	Reserves & Surplus	3	(414994.13)	(408594.13)	(84031.48)	(77631.48)
02.	**NON-CURRENT LIABILITIES -**					
a)	Long Term Borrowings	4	115099.56		103209.26	
b)	Other Long Term Liabilities	5	100000.00	215099.56	108250.00	211459.26
03.	**CURRENT LIABILITIES -**					
a)	Short Term Borrowings	6	1870596.26		1912847.23	
b)	Trade Payables	7	90682.44		101062.24	
c)	Other Current Liabilities	8	436344.84	2397623.54	365670.61	2379580.08
	TOTAL :			**2204128.97**		**2513407.86**
II	**ASSETS :**					
01.	**NON-CURRENT ASSETS -**					
a)	Fixed Assets (Tangible)	9	610113.83		654815.92	
b)	Non-Current Investments	10	104.00		104.00	
c)	Long Term Loans and Advances	11	84932.88		84932.88	
d)	Other Non-Current Assets	12	109016.85	804167.56	171727.26	911580.06
02.	**CURRENT ASSETS -**					
a)	Current Investments	13	27.90		27.90	
b)	Inventories	14	409727.76		459321.96	
c)	Trade Receivables	15	46233.51		89764.43	
d)	Cash and Cash Equivalents	16	919960.57		1033951.11	
e)	Short Term Loans and Advances	17	10166.30		9745.92	
f)	Other Current Assets	18	13845.37	1399961.41	9016.48	1601827.80
	TOTAL :			**2204128.97**		**2513407.86**
	Significant Accounting Policies	1				

The accompanying notes are an integral part of the Financial Statements

As per our report of even date Annexed hereto.

For **KOTHARI & COMPANY**
Chartered Accountants
F. R. No. 301178E

For & on behalf of the Board of Directors

(MANASWY KOTHARI)
Partner

Rachna Nahata
(Jt. Mg. Director)
DIN : 02105296

A. K. Nahata
(Managing Director)
DIN : 00350461

Membership No. 064601

Kolkata

Date : **8th September, 2026**

UDIN :

THE OODLABARI COMPANY LIMITED

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2026

(All amounts in Rupees Hundred, unless otherwise stated)

Particulars	Note No.	For the year ended 31st March, 2026	For the year ended 31st March, 2025
		Rs.	**Rs.**
INCOME :			
Revenue from operations	19	2256938.77	1842675.19
Other Income	20	156977.29	653782.61
Total Revenue		2413916.06	2496457.80
EXPENSES :			
Cost of Raw materials (purchased) consumed	21	312445.95	386172.63
Changes in Inventories of finished goods	22	63340.32	(61420.38)
Employee Benefits expenses	23	1474274.35	1293785.25
Finance Cost	24	86757.85	120044.27
Other Expenses	25	756482.87	758418.80
Total Expenses		2693301.34	2497000.57
Profit/(Loss) before Tax & Depreciation		(279385.28)	(542.77)
Depreciation and Amortisation Expenses	26	(62018.43)	(71394.42)
Profit/(Loss) before Tax		(341403.71)	(71937.19)
Tax Expenses : -			
Current Tax		0.00	0.00
Profit/(Loss) for the year		(341403.71)	(71937.19)
Earning / (Loss) per Share (nominal value Rs. 10.00 each)			
Basic & Diluted		(533.44)	(112.40)

Significant Accounting Policies 1

The accompanying notes **1** to **26** are an integral part of the Financial Statements.

As per our report of even date Annexed hereto.

For **KOTHARI & COMPANY**
Chartered Accountants
F. R. No. 301178E

For & on behalf of the Board of Directors

(MANASWY KOTHARI)
Partner
Membership No. 064601

Rachna Nahata
(Jt. Mg. Director)
DIN : 02105296

A. K. Nahata
(Managing Director)
DIN : 00350461

Kolkata

Date : **8th September, 2026**

UDIN :

THE OODLABARI CO. LTD.

CASH FLOW STATEMENT

For the year ended 31st March, 2026

(All amounts in Rupees Hundrred, unless otherwise stated)

Particulars	**Year ended 31.03.2026**	**Year ended 31.03.2025**
Cash Flow from Operating Activities : -		
Profit / (Loss) as per statement of Profit & Loss	(341403.71)	(71937.19)
Adjustment for Depreciation & Amortisation	62018.43	71394.42
Bad & Doubtful Debts, Advances Receivable writen off	24604.79	5736.14
Excess Provision of Bad-debts for earlier year written back	10307.59	6851.16
Excess Provision for Tax for earlier year written back or (Demand) adjusted	133.47	583.61
Finance Cost : Interest Expenses	86757.85	120044.27
	(157581.58)	132672.41
Adjustment for : -		
Liabilities of earlier Years Written back	(55281.28)	(42603.73)
Interest Income	(63594.77)	(71543.61)
Rent & Service Charges received	(20106.85)	(25851.64)
Adjustment for Long Term Capital Gain -		
On Sale of Flat	0.00	(480000.00)
Operating Profit / (Loss) before adjustment for changes of Working Capital.	(296564.48)	(487326.57)
Increase (Decrease) in Trade Payable and Current Liabilities	115575.71	(36585.82)
(Increase) / Decrease in Receivables	18926.13	(5618.54)
(Increase) / Decrease in Inventories	49594.20	(19113.12)
(Increase) / Decrease in Short-Term, Loans, Advances & Current Assets.	(814.91)	13456.70
(Increase) / Decrease in Non-current Assets	62710.41	(8750.56)
Net Cash Flow from Operating Activities :	**(50572.94)**	**(543937.91)**

THE OODLABARI CO. LTD.

CASH FLOW STATEMENT

For the year ended 31st March, 2026

(All amounts in Rupees Hundrred, unless otherwise stated)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Cash Flow from Investing Activities : -		
Interest received	59160.41	68173.94
Rent & Service Charges received	20106.85	25851.64
Sale of Flat	0.00	480000.00
Purchase of Tangible Fixed Assets	(17316.34)	(1623.23)
Net Cash used in Investing Activities :	**61950.92**	**572402.35**
Cash Flow from Financing Activities : -		
Finance Cost - Interest paid	(86757.85)	(120044.27)
Received / (Payment) of Short-Terms / Borrowings	(42250.97)	443345.66
Increased / (Decreased) in Non-Current Liabilities	(8250.00)	8250.00
Proceeds received/(Payment) from Long-Term Borrowings	(11890.30)	(366318.89)
Net Cash used in Financing Activities :	**(125368.52)**	**(34767.50)**
Net Increased/(Decreased) in Cash and Cash Equipments	(113990.54)	(6303.06)
Add : Cash & Cash Equivalent at the beginning of the year	1033097.11	1039400.17
Cash and Cash Equipment at the end of the year :	**919106.57**	**1033097.11**

(Excluding deposit with NABARD under Tea Dev. Scheme)

For **KOTHARI & COMPANY**
Chartered Accountants
F. R. No. **301178E**

(MANASWY KOTHARI)
Partner
Membership No. **064601**

Kolkata
Date : **8th September, 2026**
UDIN :

For & on behalf of the Board of Directors

Rachna Nahata	**A. K. Nahata**
(Jt. Mg. Director)	**(Mg. Director)**
DIN : 02105296	**DIN : 00350461**

THE OODLABARI CO. LTD.

Notes to Financial Statements for the year ended 31st March, 2026

1. SIGNIFICANT ACCOUNTING POLICIES :

A. ACCOUNTING CONCEPTS -

The Company follows the Mercantile system of accounting & recognises income and expenditure on accrual basis except Road Tax and Insurance Charges on vehicles at garden, insurance claims & subsidy from Tea Board and Interest on Income Tax Refund, which are taken on cash basis.

Accounts are prepared on historical cost basis and as a going concern. Accounting policies not referred to otherwise are consistent with Generally Accepted Accounting Principles.

The financial statements had been prepared and presented as per the requirements of the Companies Act, 2013.

B. FIXED ASSETS (TANGIBLE) -

i) Fixed Assets are stated at their original cost except in respect of Land and Development, Buildings and Electrical installation, which was revalued in the year 1973 and Capital Reserve of Rs. 21,36,730/- was created during that year. Excess of revalued amount over actual cost of Buildings & Electric Installation has already been adjusted with the Capital Reserve.

ii) All expenditure incurred for extension of new areas of cultivation are capitalised. However cost of up-keeping and maintenance of the areas till not matured (though produces Raw Tea Leaves in small quantity) for regular plucking and cost of replanting in existing areas are charged to revenue.

iii) The Company has no Intangible Assets.

C. INVESTMENTS -

Investments which are readily realisable and intended to be held for not more than one year from the date of investment, are classified as current investment. All other investments are classified as non-current investments. All investments are measured at cost.

Provision for diminution is made in value for longterm investment, if the decline in value, is other than temporary. Investment which is lost or not realisable then it is written off.

D. INVENTORIES -

These are valued at lower of cost or net realisable value. Cost of own produced tea is arrived at by taking into account Garden Expenditure excluding tea despatching charges but inclusive of depreciation on total assets calculated as per Income Tax Act and rules. However, provision for diminution in the value of previous & current seasons tea are made in the accounts by valuing it at Net realisable value.

E. DEPRECIATION -

Depreciation is charged in the accounts on the following basis :

i) In respect of revalued fixed assets, on written down value method on the gross value of such assets. The additional depreciation on revalued assets is transferred from Capital Reserve.

ii) No Provision for amortisation of Leasehold Land (Garden) and Development Expenditure of Garden has been made in the accounts. Other 99 years leasehold land is not amortised as in the opinion of the Company, it is appreciated over the period and retained as permanent leaseholder.

iii) Depreciation is provided based on useful life of Fixed Assets as prescribed is Schedule II of the Companies Act, 2013.

iv) Fixed Assets are reviewed for impairment on each Balance Sheet date, in accordance with AS28 "Impairment of Assets."

F. SALES -

Sales comprise sale of goods.

G. BORROWING COSTS -

Borrowing costs are recognized as an expense in the period in which they are incurred.

H. CASH AND CASH EQUIVALENTS -

Cash and Cash equivalents includes cash in hand, deposits in Banks, remittance in-transit from one A/c. to other A/c in Bank.

I. DEFERRED TAX -

In accordance with the Accounting Standard 22, issued by The Institute of Chartered Accountants of India, provision for deferred tax is made for all timing difference arising between taxable income and accounting income at rates that have been enacted as of the Balance Sheet date. Deferred tax assets are recognised only if there is a reasonable certainty that they will be realised and are reviewed for the appropriateness of their respective carrying values at each Balance Sheet date.

THE OODLABARI CO. LTD.

Notes to Financial Statements for the year ended 31st March, 2026

1. J. EMPLOYEE BENEFITS (AS-15) -

i) Short term employee benefits, which are payable within one year, are recognised in the period in which employee services are rendered.

ii) Company's contribution to Govt. administered Provident Fund are recognised as expense. The Company has no further obligation beyond its monthly contribution.

iii) Company's contribution paid / payable during the year to Labour welfare fund are recognised as expense and charged in the Statement of Profit & Loss.

iv) The Company maintains the leave encashment benefit for its employees. Unpaid accrued leave for eligible employees is provided in the account on accrued basis.

v) (a) The Company has an approved Gratuity fund for its employees which has taken a Group Gratuity Scheme Master Policy with Life Insurance Corporation of India (LIC) for future payment of Gratuity to the employees with Life coverage for premature death of the employee during its Service period with the Company.

(b) The Company accounts for Gratuity Liability equivalent to the premium amount payable to LIC every year which together with the annual contribution in subsequent years would be sufficient to cover the Gratuity Liability as and when it accrues for payment.

(c) Few Employees of the Company are not covered under the LIC Group Gratuity Scheme. For such Employees, Gratuity payments whenever made, are charged in the Statement of Profit & Loss in Note No. 23.

vi) The company has no Voluntary Retirement Scheme or Super Annuation Scheme for its employees.

K. CONTINGENT LIABILITIES -

These are not provided for and are disclosed by way of notes.

1.1. RELATED PARTY DISCLOSURES :

In accordance with the Accounting Standard (AS-18) on related party disclosures where control exists and where key management personnel are able to exercise significant influence and where transactions have taken place during the year along with description relationship as identified are given below -

I) Relationships with transactions made during the year in the ordinary course of Business :

01. Key Mangement Personnel	(In One Rupee Unit)		(Rs.)	(Rs.)
Name	**Designation**		**2025-26**	**2024-25**
Mr. Ajoy Kumar Nahata	Managing Director	Loan taken	1002500	0
		Loan refunded	112532	38709687
		Interest paid	332291	2308664
		Medical Expenses	0	0
Mrs. Rachna Nahata	Jt.Mg.Director	Remuneration paid	1232000	1344000
		Perquisites	40000	6000
		Loan taken	0	0
		Loan refunded	0	0
		Interest paid	0	0
Mr. Yash Vardhan Nahata	Non - Executive Director	Loan taken	0	164000
		Loan refunded	7576	100000
		Interest paid	96496	149493
Mr. Rajesh Kr. Jain	Non Executive Director		0	0
02. Body Corporate				
Deepchand Yash Plantation Pvt. Ltd.		Loan taken	16677729	0
		Raw Green Tea	12509775	9093726
Yash Vardhan Securities Ltd.		Loan taken	3775000	3560000
		Loan refunded	3600000	1552150
		Interest paid	3569866	5625165
Adya Mansions Pvt. Ltd.		Loan taken	5000000	7000000
		Loan refunded	12162900	0
		Interest paid	350092	181000

THE OODLABARI CO. LTD.

Notes to Financial Statements for the year ended 31st March, 2026

Adya Shelters Pvt. Ltd.	Loan taken	0	4000000
	Loan refunded	4089334	0
	Interest paid	122680	99260

Note : Both Adya Mansions Pvt. Ltd.& Adya Shelters Pvt. Ltd. have been merged with Deepchand Yash Plantation Pvt. Ltd. As such Loan outstanding in the name of above stated two Companies transferred to Deepchand Yash Plantation Pvt. Ltd.

II) The Company has no subsidiary Company neither it has any Associates and Joint Venture or Enterprise where control exists.

1.2. The Equity Share of the Company has been delisted from the Calcutta Stock Exchange Ltd. w.e.f. 07.01.2023 vide their delisting confirmation letter dtd. 06.01.2023.

1.3. Gratuity / Retirement Benefits : The Company maintains a Master Policy with Life Insurance Corporation of India (LIC) in respect of gratuity payable to its employees. The Company has contributed Rs. NIL to LIC during the year ended **31.03.2026**. However, the actuarial valuation is yet to be received from LIC and accordingly Gratuity Liability as on **31.03.2026** is not ascertained. The Company estimated Gratuity Liability for R**s. 79,00,000/-** after payment of gratuity till **31.03.2026**, which is covered with the Fund accumulated with LIC Rs. **23,00,333/-** . Shortfal of Fund is Rs. **56,00,000/-** is treated as future Liability.

1.4. The Department of Defence estate, Government of India has raised certain objection in respect of the project and Ownership of the Land at 8, Mall Road, Dum Dum where construction of a Residential Complex is under progress. The entire matter is subjudice and is pending before the Honorable Calcutta High Court.

1.5. CONTINGENT LIABILITY NOT PROVIDED FOR :

Disputed Tax liability has not been provided in a/c. The matter is pending before the CIT (A)- Kolkata

F. Y.	Income Tax Demand	Pending before	Remark
2014-15 (A. Y. 2015-16)	Rs. 10,90,420/-	CIT (A) - Kolkata	Advance Tax & Demand paid Rs. 2,73,000/- & Refund of other years adjusted for Rs. 17,99,960/- making total Tax paid Rs. 20,72,960/-. CIT(A) has allowed Appeal infavour of the Assessee and waied the Penalty. But effect of the said Order is pending at A.O.'s end.
2022-23 (A. Y. 2023-24)	Rs. 24,76,517/-	JCIT (A) - 4 Bangaluru	Prepaid Tax Rs. 15,00,147/- Faceless Appeal, hearing completed & written response submitted. No. Order has yet been received.

1.6. Some confirmation of accounts were not received from Sundry Creditors, Sundry Debtors and Advances as on **31.03.2026**. So, those were not available for verification of the Auditors.

1.7. Claims against the Company not acknowledge as debts as on **31.03.2026** is NIL.

1.8. Reconciliation of balance with Head Office books and Garden Accounts is an ongoing process.

1.9. Raw Materials consumed and Tea made thereof (Kgs.) -

	2025-26		2024-25	
	Raw Tea Green Leaf	Tea made	Raw Tea Green Leaf	Tea made
Harvested from				
Own Oodlabari T. E. (Kgs.)	3364018	739644	2514120	568970
Purchase from				
Outside Growers & Suppliers (Kgs.)	1334706	282519	1408207	305134
(Purchase / Cost)	(Rs. 31244595)		(Rs. 38617263)	
Total Raw Tea Leaf Consumed / Tea made	**4698724**	**1022163**	**3922327**	**874104**
Opening Stock of Raw Materials (Green Tea Leaf)	**NIL**		**NIL**	
Closing Stock	**NIL**		**NIL**	

THE OODLABARI CO. LTD.

Notes to Financial Statements for the year ended 31st March, 2026

1.10. Finished Product :

	2025-26	2024-25
Tea -		
Production (in Kg.)	1022163	874104
Sale of Tea (in Kg.) including T. W.	1040800	855500
Sales include sample, staff & labour complimentary tea, shortage & Tea waste	7595	15984
Opening Stock (Kgs.)	78317	59713
Closing Stock (Kgs.)	59446	78317

1.11. a) Earnings in Foreign Currency -

Sale of Tea (INR)	0	0
b) Expenditure in Foreign Currencies (INR)	0	0

1.12. The accounting standard 17(AS-17) relating to Segmental Reporting is not applicable to the Company in the facts and circumstances of the case.

1.13. In terms of accounting standard no. 20 (AS-20) the basis of diluted earning per share is worked out as follows :

B. Basic

Number of Equity Shares of Rs. 10/- each	64000	64000
(There is no change in the Share Capital during the year)		
A. Profit / (Loss) after Tax available for Equity Shareholders (Rs.)	(34140371)	(7193719)
B. Basic & Diluted Earning / (Loss) per Share (Rs.)	(533.44)	(112.40)

The Company does not have any preference Share Capital or Convertible Debenture.

1.14. The Company has used an accounting Software for maintaining its books of Account which has a feature of recording Audit trail (edit Log) facility and the same has operated through out the year for all relevant transactions recorded in the Software. Further, there has been no instances of Audit trail feature being tampered with has been observed and the Audit trail has been preserved by the Company as per Statutory requirements for record retention.

1.15. The figures of the previous year have been rearranged / regrouped / re-casted wherever necessary.

1.16. Key Ratio analysis as per annexed Sheet

For and on behalf of the Board of Directors

For **KOTHARI & COMPANY**
Chartered Accountants
F. R. No. 301178E

(MANASWY KOTHARI)
Partner
Membership No. **064601**

Rachna Nahata
(Jt. Mg. Director)
DIN : 02105296

A. K. Nahata
(Managing Director)
DIN : 00350461

Place : **Kolkata**
Date : **8th September, 2026**
UDIN :

THE OODLABARI COMPANY LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

(All amounts in Rupees Hundred, unless otherwise stated)

	31st March, 2026	31st March, 2025
	Rs.	**Rs.**
02. SHARE CAPITAL	10000.00	10000.00
Authorised :		
100000 Equity Shares of Rs. 10/- each	6400.00	6400.00
Issued, Subscribed & Paid-up :	**6400.00**	**6400.00**
64000 Equity Shares of Rs. 10/- each :		

a) The Company has one class of Equity Shares having a par value of Rs. 10/- per Share. Each Shareholder is eligible for one vote per Share held and equal right for dividend. In the event of liquidation, the Equity Shareholders are eligible to receive the remaining assets of the Company in proportion to their Shareholding after distribution of all preferential amounts.

b) The Company does not have any Holding Company / ultimate Holding Company.

c) There has been no change / movements in number of Shares at the beginning and at the end of the reporting period.

d) No shares have been allotted or brought back by the Company during the period of 5 years preceeding the date as at which the Balance Sheet is prepared.

e) Details of Shareholders holding more than 5% Shares in the Company.

	No. of Shares	Percentage Shareholdings	No. of Shares	Percentage Shareholding
Ajoy Kumar Nahata jointly with Rachna Nahata	40960	64.00%	40960	64.00%
Trustee, Yash Vardhan Nahata Family Trust	10800	16.87%	10800	16.87%

	31st March, 2026	31st March, 2025
03. RESERVES & SURPLUS		
Capital Reserves :		
Surplus on revaluation of assets -		
Balance at the beginning of the year	10044.03	10044.03
Balance at the end of the year	**10044.03**	**10044.03**
General Reserves :		
Balance at the beginning of the year	900545.56	900545.56
Balance at the end of the year	**900545.56**	**900545.56**
Surplus in the Statement of Profit & Loss :		
Balance at the beginning of the year	(994621.07)	(930118.65)
Add / Deduct) :		
Provision of Doubtful Debts written back	10307.59	6851.16
Income Tax (Demand adjusted) or excess provision for earlier years (Net) written back	133.47	583.61
Income / (Loss) for the year	(341403.71)	(71937.19)
Net Surplus / (Deficit)	**(1325583.72)**	**(994621.07)**
Total of Reserves and Surplus	**(414994.13)**	**(84031.48)**
04. LONG-TERM BORROWINGS		
Unsecured Loan : (Bearing Interest)		
From : Managing Director	115099.56	103209.26
	115099.56	**103209.26**
05. OTHER LONG-TERM LIABILITIES		
Security Deposits (Bearing no Interest)	108250.00	100000.00
(As per last A/c.)		
Add : During the year	(8250.00)	8250.00
	100000.00	**108250.00**

THE OODLABARI COMPANY LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

(All amounts in Rupees Hundred, unless otherwise stated)

	31st March, 2026 Rs.	31st March, 2025 Rs.
06. SHORT-TERM BORROWINGS		
Working Capital Borrowings		
From Bank (Rupee Loan)		
Secured Over Draft / Demand Loan facility (i)	451978.28	550320.00
Inter Corporate Deposits (under the same Management)	1385659.98	1330361.93
Temporary Loan from Directors	32958.00	32165.30
	1870596.26	**1912847.23**

Note: i) Working Capital Loan taken from Banks, secured by pledgement of FDR for Rs. 72119185/- and the personal guarantee of Shri A. K. Nahata - Managing Director.

	31st March, 2026 Rs.	31st March, 2025 Rs.
07. TRADE PAYABLES		
For Goods, Stores and Services -		
Not yet due to pay	86191.05	96143.27
Due within 1 year	4491.39	984.02
Due period 1 year to 3 years	0.00	3934.95
Due over 3 years	0.00	0.00
	90682.44	**101062.24**

Note : There is no outstanding Liability of Micro & small enterprises based on information available with the Co.

Outstanding for following periods from due date of payment (2025-26)

	Particulars	Not due	Less than 6 months	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i)	MSME							
ii)	Others	86191.05		4491.39				90682.44
iii)	Disputed dues							
iv)	Disputed dues Others							

Outstanding for following periods from due date of payment (2024-25)

	Particulars	Not due	Less than 6 months	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i)	MSME							
ii)	Others	96143.27		984.02		3934.95		101062.24
iii)	Disputed dues							
iv)	Disputed dues Others							

	31st March, 2026 Rs.	31st March, 2025 Rs.
08. OTHER CURRENT LIABILITIES		
Statutory Liabilities	24486.17	28814.42
Trade and other deposits :		
Advance & deposits received from Customers & Agents	3338.31	1400.88
Others Liabilities	408520.36	335455.31
	436344.84	**365670.61**

THE OODLABARI COMPANY LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

(All amounts in Rupees Hundred, unless otherwise stated)

	31st March, 2026 Rs.	31st March, 2025 Rs.
10. NON-CURRENT INVESTMENTS		
(As per last Account)		
Govt. Securities (Unquoted, other than Trade) National Savings Certificates (deposited in Govt. Depts.)	103.00	103.00
10 fully paid unquoted Equity Shares of Rs. 10/- each in Jalpaiguri Club Ltd.	1.00	1.00
	104.00	**104.00**
11. LONG-TERM LOANS AND ADVANCES		
Unsecured and considered good (As per Last A/c.)		
a) Capital Advances (as per last A/c.)	8795.21	8795.21
b) Security Deposits (including deposit of bearing no interest)	13736.30	13736.30
c) Security Deposit with WBSEDC Ltd. (bearing interest)	62401.37	62401.37
	84932.88	**84932.88**
12. OTHER NON-CURRENT ASSETS		
Advance payment of Income Tax (Net of Provisions)	82507.93	171727.26
Other Advances & Deposits	26508.92	0.00
	109016.85	**171727.26**
13. CURRENT INVESTMENT (at cost)		
499 fully paid Equity Shares of Rs. 10/- each in Joonktollee Tea Co. Ltd. (as per last A/c.)	27.90	27.90
	27.90	**27.90**
Market Value of Quoted Investment		
14. INVENTORIES		
(Valued at lower of cost or net realisable value. As valued and certified by the Management) -		
Finished goods (Manufactured Tea)	144317.20	207657.52
Stores and Spares	265410.56	251664.44
	409727.76	**459321.96**
15. TRADE RECEIVABLES (UNSECURED)		
Outstanding for a period exceeding six months -		
Considered Good	19950.70	10191.48
Considered Doubtful	29333.89	39641.48
	49284.59	49832.96
Less : Provision for Doubtful Receivables	29333.89	39641.48
	19950.70	10191.48
Outstanding within 6 months (Considered Good)	26282.81	79572.95
	46233.51	**89764.43**

Outstanding for following periods from due date of payment (2025-26)							
Particulars	Not due	Less than 6 months	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i) Undisputed Trade Receivable Considered Good	26282.81		253.01	19697.69			46233.51
ii) Undisputed Trade Receivable Considered Doubtful							
iii) Undisputed Trade Receivable Considered Good							
iv) Undisputed Trade Receivable Considered Doubtful					2420.59	26913.30	29333.89
Total :	26282.81		253.01	19697.69	2420.59	26913.30	75567.40
Less : Loss Allowance					2420.59	26913.30	29333.89
Total :	**26282.81**		**253.01**	**19697.69**	**0.00**	**0.00**	**46233.51**

	31st March, 2026 Rs.	31st March, 2025 Rs.

Outstanding for following periods from due date of payment (2024-25)

Particulars	Not due	Less than 6 months	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i) Undisputed Trade Receivable Considered Good	55062.24	24510.70	488.40	2247.48	2882.02		85190.84
ii) Undisputed Trade Receivable Considered Doubtful							
iii) Undisputed Trade Receivable Considered Good						4573.59	4573.59
iv) Undisputed Trade Receivable Considered Doubtful						39641.48	39641.48
Total :	55062.24	24510.70	488.40	2247.48	2882.02	44215.07	129405.91
Less : Loss Allowance						39641.48	39641.48
Total :	**55062.24**	**24510.70**	**488.40**	**2247.48**	**2882.02**	**4573.59**	**89764.43**

16. CASH AND CASH EQUIVALENTS

	31st March, 2026	31st March, 2025
Cash and Bank Balances -		
Cash in Hand	10831.10	7927.68
Balance with Banks in :		
Current Deposit A/c.	4610.82	16817.18
Term Deposit A/c.	903664.65	1008352.25
	919106.57	1033097.11
Deposit in Tea Development A/c. with NABARD (As per last A/c.)	854.00	854.00
	919960.57	**1033951.11**

17. SHORT-TERM LOANS AND ADVANCES

(Unsecured and considered good unless otherwise stated)

	31st March, 2026	31st March, 2025
Other Advances :		
Advance to Employees	3727.36	4132.42
Commercial Advances and Deposits	6180.65	5245.97
Prepaid Expenses	258.29	367.53
	10166.30	**9745.92**

18. OTHER CURRENT ASSETS

	31st March, 2026	31st March, 2025
Interest accured on deposits with Bank, WBEDCL & NABARD	4434.36	3369.67
Other Deposits (Including GST)	9411.01	5646.81
	13845.37	**9016.48**

19. REVENUE FROM OPERATIONS (GROSS)

	31st March, 2026	31st March, 2025
Tea Manufacture -		
Sale of products (Tea)	2249439.34	1842450.19
Sale of Scraps	7499.43	225.00
Gross Revenue from Manufacturing & Sales of Tea	**2256938.77**	**1842675.19**

20. OTHER INCOME

	31st March, 2026	31st March, 2025
Interest Income on Bank & other Deposits	63594.77	71543.61
Interest on I. T. Refund	17194.65	33783.60
Rent & Service Charges	20106.85	25851.64
Profit on Sale of Assets		480000.00
Other non-operating income :		
Miscellaneous receipts	799.74	0.03
Sundry Liabilities and Unclaimed Balances written back	55281.28	42603.73
Gross Revenue from Business Operation	**156977.29**	**653782.61**

THE OODLABARI COMPANY LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

(All amounts in Rupees Hundred, unless otherwise stated)

	31st March, 2026 Rs.	31st March, 2025 Rs.
21. COST OF MATERIALS CONSUMED		
Raw Materials Consumed :		
Purchase of Raw Tea Crops (Green Leaf)	312445.95	386172.63
	312445.95	**386172.63**

Note : There was no opening and closing inventories of raw materials (Tea Crops). Cost of own harvested Crops is not shown seperately. But expenses on account of cultivation, maintenance of Tea Bushes & plucking have been included in the expenses, shown in Note 23 & 25(A) under various garden expenditures.

	31st March, 2026 Rs.	31st March, 2025 Rs.
22. (INCREASE)/DECREASE IN INVENTORIES OF FINISHED GOODS (MANUFACTURED)		
Stock at the beginning of the year :		
Tea	207657.52	146237.14
Stock at the end of the year :		
Tea	144317.20	207657.52
	63340.32	**(61420.38)**
23. EMPLOYEE BENEFITS EXPENSE		
Salaries and Wages (incl. O.T. / incentive)	1043676.44	981074.67
Bonus	220413.27	113791.15
Contribution to Provident and other Funds	77646.57	66647.35
Payment of Gratuity	0.00	2818.75
Staff & Labour Welfare Expenses	74189.96	81850.89
Earned / Other Leave payments	58348.11	47602.44
	1474274.35	**1293785.25**

Note : The Company maintains a policy with LIC in respect of Gratuity Payable to its Employees. The Company contributed Rs. NIL to LIC under group Gratuity Scheme. The Gratuity / Liability is covered by the running Assets with LIC including Interest accrued thereon.

	31st March, 2026 Rs.	31st March, 2025 Rs.
24. FINANCE COSTS		
Interest Expenses :		
On Cash Credit Hypothecation & Overdraft A/cs. with Bank for Working Capital	42043.60	36408.45
On Unsecured Loans	44714.25	83635.82
	86757.85	**120044.27**
25. OTHER EXPENSES		
A. MANUFACTURING AND TEA GARDEN EXPENSES :		
Agricultural materials and other		
Stores & Spares consumed and services received	212536.50	168755.95
Packing materials consumed	13485.43	11676.86
Power & Fuel	294774.58	281882.97
Repairs to Buildings	7192.37	5040.68
Repairs to Machineries	28915.65	67669.56
Transportation including -		
Maintenance of Vehicles at Garden	66915.47	39818.30
Rates & Taxes	4268.14	2866.00
Other Miscellaneous Garden Expenses	17084.17	15141.78
Insurance Charges	5636.98	3989.74
Subscription to TRA & ITA	5954.65	8971.34
Security Service Charges	13260.26	12217.22
	670024.20	**618030.40**

THE OODLABARI COMPANY LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

(All amounts in Rupees Hundred, unless otherwise stated)

	31st March, 2026 Rs.	31st March, 2025 Rs.
25.		
B. SELLING, DISTRIBUTION AND ADMINISTRATIVE EXPENSES :		
Brokerage and Commission	9575.45	11154.11
Transport, Freight, Forwarding and Tea Sale Expenses	1335.23	1298.20
Insurance Premium	786.18	799.46
Rent & Warehouse charges including KMC Tax	15735.44	13720.35
Rates & Taxes	1005.71	3241.58
Advertisement, Publicity & Sales Promotion	384.90	2768.28
Legal, Professional & Consultancy Fees	2645.00	655.50
Arbitration Expenses	1578.50	57476.31
Membership Subscription & Periodicals	786.00	813.51
Travelling & Conveyances	1086.68	2187.34
Postage, Telephone, Fax & Courier Charges	1345.27	1634.45
Maintenance of Vehicles	2668.16	2900.16
Statutory Auditors -		
As Statutory Audit Fees	650.00	650.00
Tax Auditors Fees	135.00	135.00
Directors Salaries incl. Medical Expenses	12720.00	13500
Other miscellaneous expenses and general office establishment	9416.36	11692.50
Bad-debts and advances written off	24604.79	5736.14
Provision for Bad & Doubtful Debts	0.00	10025.51
	86458.67	**140388.40**
Total of Schedule (A + B) :	**756482.87**	**758418.80**

26. DEPRECIATION AND AMORTISATION EXPENSES

	31st March, 2026 Rs.	31st March, 2025 Rs.
Depreciation on Tangible Assets	62018.43	71394.42
	62018.43	**71394.42**