OPRS ENTERPRISES PRIVATE LIMITED

MARSHAL HOUSE, 33/1 N S ROAD, 8TH FLOOR, KOLKATA, WEST BENGAL, INDIA, 700001

CIN No. - U74900WB1982PTC035054

FINANCIAL STATEMENT

APRIL'25- MARCH'26

AUDITORS

Jain Sonu & Associates

Chartered Accountants

58, Mahatma Gandhi Road, Tower 6,

Alcove Tower Flat 2B, Diamond City,

South Tollygunge Karunamoyee,

Kolkata - 700 041 | (W.B)

Phone: (033) 4060-5306/ 9830285088

E-mail: casonujain@gmail.com

Jain Sonu & Associates

CHARTERED ACCOUNTANTS

58, Mahatma Gandhi Road, Tower 5,
Alcove Tower Flat 2B, Diamond City
South Tollygunge Karunamoyee,
Kolkata- 700 041, (W.B.)
: 9830285088
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Independent Auditor's Report

To
The Members
M/s. OPRS Enterprises Private Limited

Report on the audit of the Financial Statements

Opinion

We have audited the financial statements of **M/s OPRS Enterprises private Limited ("the Company")** which comprise the balance sheet as at 31st March 2026, and the statement of profit and loss and statement of cash flows for the Period then ended, and notes to the financial statements, including a summary of 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 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 31st March 2026, and its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act 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 opinion on the financial statements

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



We have not determined any matters as Key Audit Matters to be communicated in our reports.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Management Board of Directors is responsible for the other information. The other information comprises the information included in the Company's Annual Report, but does not include the financial statements and our auditor's report thereon. The Company's annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the 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 financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the company's annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under relevant laws and regulations.

Management's and Board of Directors' Responsibilities for the Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that gives a true and fair view of the state of affairs, profit/loss and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management and Board of Directors are 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 either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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KOLKATA
Chartered Accountants

Auditor's Responsibilities for the Audit of the 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 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, misrepresentations, or the override of internal control.

- Obtain an understanding of internal 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 control with reference to financial statements 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 and Board of Directors.

- Conclude on the appropriateness of management's and Board of Directors use of the going concern basis of accounting in preparation of financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them

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all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

I. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3and 4 of the Order, to the extent applicable.

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

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

b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

c. The Balance Sheet, the Statement of Profit and Loss and the Statements of Cash Flows dealt with by this report are in agreement with the books of account;

d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act;

e. On the basis of the written representations received from the directors as on March 31,2026 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, from being appointed as a director in terms of section 164 (2) of the Act read with Rule 7 of the **Companies (Accounts) Rules, 2014.**

f. Since the Company turnover as per last audited financial is Less than Rs. 50 crore and borrowings is less than 25 crore ,the company is exempted from getting audit opinion with respect to the adequacy of Internal financial controls over financial reporting of the company and operating effectiveness of such controls vide notification dated June 13,2017.

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

(i) The company has disclosed the impact of pending litigations as at March 31, 2026, on its financial position in its financial statements .

(ii) The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses;

(iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

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(iv) (a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) during the year by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of Company or
- Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any persons or entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall:

- Directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the funding party or
- Provide any guarantee, security or the like form or on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (iv) (a) and (iv) (b) contain any material misstatement.

(v) The Company has not declared any dividend during the Period , therefore the clause is not applicable.

vi) The reporting under Rule 11(g) of the companies (Audit & Auditor) Rules, 2014 is applicable from 1st April 2023.

The company ,in respect of financial years commencing on or after the 1st April, 2023, has used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

JAIN SONU & ASSOCIATES
KOLKATA
Chartered Accountants

III. With respect to the matter to be included in the Auditor's report under section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, the remuneration paid by the company to its directors during the current year is in accordance with the provision of section 197 of the act. The remuneration paid to any director is not in excess of the limit, laid down under section 197 of the act. The Ministry of corporate affairs has not prescribed other details under section 197(16) of the act which are required to be commented upon by us.

For Jain and Associates.
Chartered Accountants
Firm Registration No.-324386E



CA. Sonu Jain
(Partner)
Membership No. 060015
UDIN : 260600 15 OSkNGE5328

Place: Kolkata
Dated: 22nd day of may, 2026

Annexure - A to the Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the financial statements of OPRS Enterprises Private Limited for the Period ended 31st March 2025, we report that:

i. (a) A. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and equipment.

B. The company does not have any intangible assets, therefore the clause is not applicable.

(b) According to the information and explanation given to us and on the basis of our examination of the record of the company, the Company has a regular program of physical verification of its Property, plant and equipment by which all property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this program, certain property, plant and equipment were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) According to information and explanation given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (Other than immovable properties where the company is lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the Company.

(d) According to information and explanation given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and equipment (including Right-of-use assets) or intangible assets or both during the year.

(e) According to information and explanation given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the company for holding any Benami property Transactions Act, 1988 and the rules made thereunder.

ii. a) The inventory has been physically verified by the management during the year. In the opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate, except for the procedures designed to identify damaged and obsolete items. No discrepancies were notices in verifications between the physical stock and the book records.

b) According to information and explanation given to us and on the basis of our examination of the records of the company, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. In the opinion, the quarterly returns or statements is not

required to be filed by the company with such bank. However stock statement as on 31st

JAIN SONU & ASSOCIATES * KOLKATA * Chartered Accountants

March 2025 was in agreement with the books of the company.

iii. According to the information and explanation given to us and on the basis of our examination of the record of the company, the Company has made investments has granted advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnership or any other parties during the year. Details of the loan is stated in sub clause (a) below.

a) A. Based on the audit procedures carried on by us and as per the information and explanations given to us, company has not given loans or advances and guarantees or security to subsidiaries, joint ventures and associates;

B. Based on the audit procedures carried on by us and as per the information and explanations given to us, the outstanding balance at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates are given in the Financial Statement as at 31st March, 2025.

b) According to the information and explanation given to us and based on the audit procedures performed by us, we are of the opinion that the terms and conditions of the loans granted if any by the company, are not prejudicial to the interest of the company.

c) According to the information and explanation given to us and on the basis of our examination of the records of the company, in the case of loans given, the repayment of principal and payment of interest has not been stipulated and no repayments or receipts have been received during the year.

d) According to the information and explanation given to us and on the basis of our examination of the records of the company, no amount has been received on the loan during the year. As the repayment terms have not been stipulated, we are unable to comment on the overdue status of loans given.

e) According to the information and explanation given to us and on the basis of our examination of the record of the company, as the company has not stipulated terms and conditions for granting the loan, we are unable to ascertain the year in which loans will fall due.

f) According to the information and explanation given to us and on the basis of our examination of the records of the company, the company has given business advances which are disclosed in the financial statements as at 31.03.2025.

(iv) According to the information and explanation given to us and on the basis of our examination of the records the company has not given any loans or provided any guarantee or security as specified under section 185 of the companies Act, 2013 and the company has not provided any guarantee or security as specified under section 186 of the companies Act, 2013. Further, the company has complied with the provision of section 186 of the Companies Act, 2013 in relation to loans given and investments made.

JAIN SONU & ASSOCIATES * KOLKATA * Chartered Accountants

(v) According to the information and explanations given to us, the Company has not accepted any deposits from the public. According, clause 3(v) of the order is not applicable.

(vi) According to information and explanation given by the management, the maintenance of cost records has not been prescribed by the Central Government under section 148(1) of the Act, for any of the activities carried on by the company and hence para 3(vi) of the Order is not applicable to the company.

(vii) (a) According to the information and explanation given to us and on the basis of our examination of the record of the company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax ('GST'), provident fund, Employees' state insurance, income tax, Duty of customs, cess and other material statutory dues have generally been regularly deposited with the appropriate authorities.

According to information and explanation given to us, no undisputed amounts payable in respect of GST, provident fund, Employees' state insurance, income tax, Duty of custom, cess and other material statutory dues were in arrear as at 31st March, 2025 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no dues of GST, Provident Fund, Employees state Insurance, Income-tax, sales tax, service tax, duty of customs, Value added tax, cess or other statutory dues which have not been deposited by the company on accounts of disputes.

(viii) According to the information and explanations given to us and on the basis of our examination of the company, the company has not surrendered or disclosed any transaction, previously unrecorded as income in the books of account, in the tax assessments under the income-tax Act, 1961 as income during the Period.

(ix) a) According to the information and explanations given to us and based on our examination of the records of the Company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

b) According to the information and explanation given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or government or government authority.

c) According to the information and explanations given to us, the company has utilized the money obtained by way of term loans during the financial year for the purposes for which they were obtained.

d) According to the information and explanations given to us and on an overall examinations of balance sheet of the company we report that no funds raised on short-term basis have been used for long-term purposes by the company.

e) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the companies Act, 2013. Accordingly, clause 3(ix)(e) of the order is not applicable.

JAIN SONU & ASSOCIATES KOLKATA Chartered Accountants

f) According to the information and explanations given to us and procedures performed by us, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the companies Act, 2013. Accordingly, clause 3(ix)(f) of the order is not applicable.

(x)

a) The Company has not raised money by way of initial public offer. Accordingly,clause3(x)(a) of the order is not applicable.

b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the order is not applicable.

(xi)

a) Based on examination of the books and records of the company and according to the information and explanations given to us, considering the principles of materiality outlined in standards on Auditing, we report that no fraud by the company or on the company has been noticed or reported during the course of audit.

b) According to information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by the auditors in form ADT-4 as prescribed under Rule 13 of companies (Audit and Auditors) Rules, 2014 with the central government.

c) We have taken into consideration the whistle blower complaints received by the company during the year while determining the nature, timing and extent of our audit procedures.

(xii) According to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of the related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv)

a) Based on information and explanations provided to us and our audit procedures, in our opinion, the company has an internal audit system commensurate with the size and nature of its business.

b) We have considered the internal audit reports of the company issued till date for the period under audit.

(xv) In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected to its directors and provision of section 192 of the companies' act, 2013 are not applicable.

(xvi)

a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Accordingly, clause 3(xvi)(a) of the order is not applicable.

JAIN SONU & ASSOCIATES KOLKATA Chartered Accountants

Jain

b) The Company has not conducted any Non-Banking Financial & Housing Finance Activities during the year, clause 3(xvi)(b) of the order is not applicable.

c) The company is not core investment company (CIC) as defined in the regulations made by Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the order is not applicable.

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

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

(xix) According to the information and explanations 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 based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the 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 period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. 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 get discharged by the company as and when they fall due.

(xx) In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the order are not applicable.

For Jain Sonu & Associates
Chartered Accountants
Firm Registration No.-324386E



Sjain

CA. Sonu Jain
(Partner)
Membership No : 060015
UDIN:. 26060015OSkNQE5328

Place:Kolkata
Dated: 22nd day of may, 2026

OPRS Enterprises Pvt Ltd

CIN: U74900WB1982PTC035054

Balance Sheet as on 31st March, 2026

	Particulars	Note No.	March 31, 2026 Amount in Lakhs	March 31, 2025 Amount in Lakhs
A	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share Capital	3	114.94	114.94
	(b) Reserves & Surplus	4	337.51	326.86
	Total of Shareholders' Fund		**452.45**	**441.80**
2	**Non-current liabilities**			
	(a) Long-Term Borrowings	5	207.13	490.06
	Total of Non-Current Liabilities		**207.13**	**490.06**
3	**Current liabilities**			
	(a) Short-Term Borrowings	6	364.53	270.29
	(b) Trade Payables			
	(i) Due to Micro & Small Enterprise	7.1	-	-
	(ii) Due to Others	7.2	152.90	109.77
	(c) Other current liabilities	8	34.57	23.85
	(d) Short term Provisions	9	4.69	1.82
	Total of Current Liabilities		**556.69**	**405.73**
	Total Equity & Liabilities		**1,216.28**	**1,337.59**
B	**ASSETS**			
1	**Non-Current Assets**			
	(a) Property, Plant & Equipment	10	27.22	31.43
	(i) Property, Plant, and Equipment	10.1	6.88	6.88
	(ii) Capital work in progress	11	238.10	238.10
	(b) Non Current Investments	12	5.06	4.49
	(c) Deferred Tax Assets (net)	13	1.20	1.07
	(d) Other Non Current Assets		**278.47**	**281.98**
	Total of Non-Current Assets			
2	**Current assets**			
	(a) Current Investment	14	8.10	4.00
	(b) Inventories	15	258.87	126.36
	(c) Trade Receivables	16	573.99	621.89
	(d) Cash and Cash Equivalents	17	33.71	241.77
	(e) Short Term Loans and Advances	18	46.22	49.99
	(f) Other Current Assets	19	16.93	11.61
	Total of Current Assets		**937.82**	**1,055.61**
	Total Assets		**1,216.28**	**1,337.59**

Summary of significant accounting policies 1 & 2

The accompanying notes form an integral part of these financials statements

For and on behalf of Board of Directors of
OPRS Enterprises Private Limited

For Jain Sonu & Associates
Chartered Accountants
FRN No. -324386E

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JAIN SONU & ASSOCIATES * KOLKATA * Chartered Accountants

OPRS ENTERPRISES PVT. LTD. OPRS ENTERPRISES PVT. LTD.

Director Director

CA Sonu Jain
Partner
Membership No. - 060015
Place : Kolkata
Date: 22nd day of may, 2026
UDIN: 26060015OSkNQE5328

Shashank Sonthalia
(Director)
DIN No: 03052899

Aman Sonthalia
(Director)
DIN No: 06734795

OPRS Enterprises Pvt Ltd

CIN No. - U74900WB1982PTC035054

Statement of Profit & Loss for the period ended 31st March 2026

	Particulars	Note No.	Year End March 31, 2026 Amount in Lakhs	Year End March 31, 2025 Amount in Lakhs
A	**INCOME**			
	Revenue from Operations	20	2,334.25	1,605.27
	Other Income	21	27.60	61.93
I	**TOTAL INCOME**		**2,361.85**	**1,667.21**
B	**EXPENSES**			
	Cost of Raw Materials consumed	22	2,322.68	1,542.70
	Change in Inventories of Finished Goods & Work-In-Progress	23	(132.51)	(44.79)
	Employee Benefit Expenses	24	46.46	43.23
	Finance Costs	25	54.42	53.75
	Depreciation & Amortization Expenses	26	4.38	5.30
	Other Expenses	27	52.16	48.45
II	**TOTAL EXPENSES**		**2,347.59**	**1,648.65**
III	**PROFIT BEFORE TAX (I-II)**		**14.26**	**18.55**
IV	**TAX EXPENSE:**			
	(1) Current tax			
	- Provision for Income Tax		4.18	5.54
	(2) Deferred Tax			
	- Deferred Tax Liability Created/ (Reversal)		0.57	0.72
	Profit After Tax		**10.65**	**13.73**
V	**PROFIT/(LOSS) FOR THE YEAR (III-IV)**		**10.65**	**13.73**
	EARNING PER SHARE (Nominal value of share Rs. 100)			
	Basic & Diluted Earning Per Share	28	9.27	25.58
	Diluted			
	Summary of significant accounting policies	1 & 2		

The accompanying notes form an integral part of these financials statements

For and on behalf of Board of Directors of
OPRS Enterprises Private Limited

For Jain Sonu & Associates
Chartered Accountants
FRN No. -324386E

JAIN SONU & ASSOCIATES * KOLKATA * Chartered Accountants

OPRS ENTERPRISES PVT. LTD.

Director

OPRS ENTERPRISES PVT. LTD.

Director

CA Sonu Jain
Partner
Membership No. - 060015
Place : Kolkata
Date: 22nd day of may, 2026
UDIN: 26060015OSKNGE5328

Shashank Sonthalia
(Director)
DIN No: 03052899

Aman Sonthalia
(Director)
DIN No: 06734795

OPRS Enterprises Pvt Ltd

CIN: U74900WB1982PTC035054

Cash Flow Statement for the period ended 31st March 2026

	Particulars	March 31, 2026 Amount in Lakhs	March 31, 2025 Amount in Lakhs
A	**Cash Flow From Operating Activities**		
	Profit After Tax	10.65	13.73
	Non cash & Non operating items:		
	Prior period expenses	-	(0.07)
	Depreciation	4.38	5.30
	Deferred Tax Expenses	(0.57)	(0.72)
	Interest & Finance Charges	54.42	53.75
	Interest Received	(0.04)	(0.43)
	(Profit) / Loss on Sale of Fixed Assets	-	-
	Operating Profit before working capital changes	68.85	71.57
	Movements in Working Capital:		
	Increase/(Decrease) in Trade Payables	43.13	29.92
	Increase/(Decrease) in Other Current Liabilities	10.72	(93.20)
	Increase/(Decrease) in Provision for Income Taxes	4.12	(0.60)
	Decrease/(Increase) in Trade Receivables	47.90	(251.35)
	Decrease/(Increase) in Inventories	(132.51)	(44.79)
	Decrease/(Increase) in Short Term Loan and Advances	3.77	156.71
	Decrease/(Increase) in Other Current Assets	(5.33)	(0.18)
	Decrease/(Increase) in Current Investment	(4.10)	(2.80)
	Net cash flow before Tax and Extra ordinary Item	36.54	(134.72)
	Direct Taxes (Paid) /Refund	(1.25)	1.06
	Net cash flow from/ (used in) operating activities (A)	35.30	(133.66)
B	**Cash flows from investing activities**		
	Proceeds from sale of Fixed Assets	0.04	-
	Interest Received	(0.17)	0.43
	Purchase of Fixed Assets including Capital Work in Progress	-	(1.48)
	Decrease/(Increase) in Other Non Current Investment	(0.13)	(227.00)
	Decrease/(Increase) in Other Non Current Assets		-
	Net cash flow from/(used in) investing activities (B)	(0.26)	(228.05)
C	**Cash flows from financing activities**		
	Proceeds/(Repayment) From Long Term Borrowings	(282.93)	362.54
	Proceeds/(Repayment) from Short Term Borrowings	94.24	(9.33)
	Proceeds from issue of Shares	-	288.76
	Interest Paid	(54.42)	(53.75)
	Net cash flows from/(used in) in financing activities (C)	(243.11)	588.22
	Component of cash and cash equivalents		
	Net increase / (decrease) in cash and cash equivalent (A+B+C)	(208.06)	226.51
	Cash and cash equivalent at the beginning of the year	241.77	15.26
	Cash and cash equivalent at the end of the year	33.71	241.77
	Cash on Hand	24.66	21.07
	With Banks - On Current Account	9.06	219.54
	Deposits with maturity less than three months	-	1.16
	Total cash and cash equivalents (Note 15)	33.71	241.77

Summary of significant accounting policies 1 & 2

The accompanying notes form an integral part of these financials statements

For Jain Sonu & Associates
Chartered Accountants
FRN No. -324386E

JAIN SONU & ASSOCIATES KOLKATA Chartered Accountants

CA Sonu Jain
Partner
Membership No. - 060015
Place : Kolkata
Date: 22nd day of may, 2026
UDIN: 26060015OSLNGE5328

For and on behalf of Board of Directors of
OPRS Enterprises Private Limited

OPRS ENTERPRISES PVT. LTD.

Director
Shashank Sonthalia
(Director)
DIN No: 03052899

OPRS ENTERPRISES PVT. LTD.

Director
Aman Sonthalia
(Director)
DIN No: 06734795

OPRS Enterprises Pvt Ltd
CIN: U74900WB1982PTC035054
Notes forming part of the financial statements for the period ended 31st March 2026

1 Corporate Information

OPRS Enterprises Private Limited is a private limited company with registered office at Room No. 846 Netaji Shubhash Road , Kolkata Marshall House , kolkata-700001 , West Bengal. The company is in the business of retail trading of oil, lubricants etc.

2 Significant Accounting Policies.

1 Basis of Preparation

This financial statements has been prepared in accordance with Indian Generally Accepted Accounting Principles ("GAAP") under the historical cost convention on accrual basis. GAAP comprises mandatory accounting standards specified under Section 133 of the Act, read with Companies (Accounting Standards) Rules,2021 and the provisions of the Companies Act, 2013. The accounting policy have been consistently applied by the company and are consistent with those used in previous year except in case of better disclosure of relevant reliable information and matching concepts. The Company has rounded off all the amounts in these financial statements and two decimal thereof, unless otherwise specifically stated.

Operating cycle

All assets and liabilities have been classified as current and non-current as per the companies operating cycle and of other criteria set out in schedule III of Companies Act 2013. Based on the nature of operation, the company has ascertained its operating cycle as 12 months for the purpose of current/non-current classification of assets and liabilities. The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. Deferred tax Assest and Liabilities are classified as non-current only.

2 Summary of Significant Accounting Policies.

a. Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the management to make judgements, estimates and assumptions that affect the reported amounts of the assets and liabilities (including contingent liabilities) and the reported income and expenses during the period. Although these estimates are based on management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring as material adjustment to the carrying amount of assets or liabilities in the future periods.

b. AS - 2 Valuation of inventories

Items of Inventories produced are carried at lower of cost or net realizable value. Cost of Raw Material, WIP, Stores and Spares and other Products are carried at cost.

Cost of Inventories comprises of cost of purchase, cost of conversion and other cost including other manufacturing overhead net of recoverable taxes incurred in bringing them to there respective location and condition.

c. AS - 3 Cash Flow Statements

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and 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.

d. AS - 4 Events Occurring after the Balance Sheet date

Assets and Liabilities are adjusted for events occurring after the Balance Sheet date that provide additional evidence to assist the estimation of amounts relating to condition existing at the Balance sheet date.

e. AS - 5 Net Profit or Loss for the Period, Prior Period Items, and changes in Accounting Policies

Significant items of Extra-Ordinary Items, and Prior Period Incomes and Expenditures, are accounted in accordance with Accounting Standards 5.

f. AS - 9 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Revenue from Sales

Revenue is primarily derived from the retail trading of oil, lubricants, and similar products. Domestic sales are recognized at the point of dispatch of goods when the substantial risks and rewards of ownership in the goods are transferred to the buyer as per the terms of the contract and are net of returns. Sales are recorded net of GST collected, trade discounts, and sales taxes.

JAIN SONU & ASSOCIATES KOLKATA Chartered Accountants

OPRS ENTERPRISES PVT. LTD. Director

OPRS ENTERPRISES PVT. LTD. Director

Other income

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

g. **AS - 10 Property, Plant and Equipments**

Property, Plant and Equipment are stated at cost less accumulated depreciation (other than freehold land where no depreciation is charged). The Company capitalizes all costs relating to PPE until such assets are installed. Cost of acquisition or construction includes purchase price, import duties, non-refundable purchase taxes, and any directly attributable cost to bring the item to its working condition, net of trade discounts and rebates. Property, plant and equipment is also stated net of accumulated impairment losses, if any.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits will flow to the Company and the cost can be measured reliably. All other repairs and maintenance costs are charged to the standalone statement of profit and loss during the period in which they are incurred.

Gains or losses arising on disposal or retirement of an asset are measured as the difference between net disposal proceeds and the carrying value of property, plant and equipment and are recognized in the statement of profit and loss when the asset is Sold.

Depreciation

Depreciation on Property, Plant, and Equipment is provided over the useful lives of the assets on the written-down value method at the rates and in the manner prescribed in Schedule II of the Companies Act, 2013. Depreciation has been charged on the Fixed Assets which are appearing under the head Property, Plant & Equipment.

Capital work-in Progress

All expenditures, including borrowings cost incurred during the expansion period accumulated and shown under this head until the same is put to commercial use.

h. **AS - 13 Investments**

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

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

i. **AS - 15 Employee Benefits**

No Provision is made for Bonus and present liability for future payment for gratuity.(Amount cannot be ascertained) as the same is accounted on payment basis.

Provident fund: Eligible employee receive benefit from the provident fund, which is defined contribution plan. Both the employer and employee make the monthly contribution to the plan equal to the specified percentage of employee's basic salary. The company has no further obligation under the plan beyond its monthly contribution.

j. **AS - 16 Borrowing cost**

Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings and exchange difference arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowings Costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowings costs are expensed in the period they occur.

OPRS ENTERPRISES PVT. LTD.
Director

OPRS ENTERPRISES PVT. LTD.
Director

JAIN SONU & ASSOCIATES
KOLKATA
Chartered Accountants

k. **AS - 18 Related Party Transaction**

Salary to Key Managerial Personnel, salary to relatives of Key Management Personnel and transactions with Company in which Key Management Personnel / Relatives of Key Management Personnel can exercise significant influence are disclosed as Related Party Transaction in the Notes to Accounts.

l. **AS - 19 Lease**

(i) Operating lease payment are recognized as an expense in the statement of profit & Loss on a straight line basis over the lease term.
(ii) Assets under Financial Lease are capitalized at the inception of these term at the lower of fair value of the leased property and present value of minimum lease payments.

m. **AS - 20 Earnings Per Share**

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

n. **AS - 22 Accounting for Taxes on Income**

1 Current income tax is measured at the amount expected to be paid to tax authorities in accordance with the Income Tax Act, 1961 that is enacted or substantially enacted on the reporting date.
2 Deferred tax liability/asset resulting from "timing difference" between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantially enacted as on Balance Sheet date. The deferred tax asset is recognized and earned forward only to the extent that there is reasonable certainty that the assets will be realized in future. The carrying amount of deferred tax assets are reviewed at each balance sheet date.

o. **AS - 26 Intangible Assets**

Intangible assets are recognized when the assets is identifiable, is within the control of the Company, it is probable that the future economic benefits that are attributable to the assets will flow to the company and cost of the assets can be reliably measured.

p. **AS - 28 Impairment of Assets**

No such impairment process for tangible assets is carried out by the company during the current year.

q. **Provisions and contingencies**

A provision is recognized 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 recognized in the financial statements.

r. **Cash and cash equivalents**

Cash comprises cash in hand and demand 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.

OPRS ENTERPRISES PVT. LTD.
Director

OPRS ENTERPRISES PVT. LTD.
Director

JAIN SONU & ASSOCIATES
KOLKATA
Chartered Accountants

OPRS Enterprises Pvt Ltd

Notes forming part of the financial statements for the period ended 31st March 2026

3(iv)(b)	A company shall disclose Shareholding of Promoters as under: Shares held by promoters at the end of the period						
		31st March, 2026			31st March, 2025		
Sl No	Promoter name	No. of Shares	% of total shares	% Change during the year	No. of Shares	% of total shares	% Change during the year
1	Sundrex Oil Company Limited	1,14,838.00	99.91%	-	1,14,838.00	99.91%	-
2	Mr.Mahesh Sonthalia	100	0.09%	-	100	0.09%	-
3	M/S Mahesh Enterprise	0	0.00%	-	0	0.00%	-
4	Mr.Aman Sonthalia	0	0.00%	-	0	0.00%	-
5	Mrs.Dolly Sonthalia	0	0.00%	-	0	0.00%	-
6	Mrs.Babita Sonthalia	0	0.00%	-	0	0.00%	-
7	Mr.Kedarnath Sonthalia	0	0.00%	-	0	0.00%	-
8	Mrs.Richa Sonthalia	0	0.00%	-	0	0.00%	-
Total		**100**	**0.09%**	**-**	**100**	**0.09%**	**-**

OPRS ENTERPRISES PVT. LTD.

Director

OPRS ENTERPRISES PVT. LTD.

Director

JAIN SONU & ASSOCIATES
KOLKATA
Chartered Accountants

OPRS Enterprises Pvt Ltd
CIN No. - U74900WB1982PTC035054
Notes forming part of the financial statements for the period ended 31st March 2026

3	SHARE CAPITAL	March 31, 2026		March 31, 2025	
		No. of shares	Amount in Lakhs	No. of shares	Amount in Lakhs
	AUTHORIZED CAPITAL				
	Equity Share of Rs 100/-Each	1,23,000	123.00	1,23,000	123
	1,23,000 (P.Y 58,000 Equity shares of Rs. 100 each.)				
		1,23,000	**123.00**	**1,23,000**	**123**
	ISSUED, SUBSCRIBED AND FULLY PAID				
	Equity Share of Rs 100/-Each	1,14,938	114.94	1,14,938	114.94
	1,14,938 (P.Y 53,500 Equity shares of Rs. 100 each.)				
	Issued during the year equity shares of Rs. 100 each	-	-	-	-
	Total Share Capital	**1,14,938**	**114.94**	**1,14,938**	**114.94**

(i) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period:

Equity shares of Rs 100 each with voting rights	March 31, 2026		March 31, 2025	
	No. of shares	Amount in Lakhs	No. of shares	Amount in Lakhs
At the beginning of year	1,14,938	114.94	53,500	53.50
Add: Issued during the period, equity shares of Rs 100 each	-	-	61,438	61.44
Less: Shares Redeemed	-	-	-	-
Balance as at the end of the year	**1,14,938**	**114.94**	**1,14,938**	**114.94**

(ii) Terms and rights attached to equity shares

(a) The Company has only one class of equity shares having a par value of Rs. 100 per share. Each holder of equity shares is entitled to one vote per share.

(b) 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.

(iii) The company has not issued any number of shares for consideration other than cash and has not bought back any number of shares during the period of five years immediately preceding the reporting date.

(iv) Details of Shareholders holding more than 5% shares in the company:

(a) Class of shares / Name of shareholder	March 31, 2026		March 31, 2025	
	No. of shares	%	No. of shares	%
Mr. Mahesh Sonthalia	100	0.09%	100	0.09%
M/S Mahesh Enterprise	-	0.00%	-	0.00%
Sundrex Oil Company Limited	1,14,838	99.91%	1,14,838	99.91%

(b) Details of Promoters and the percentage change in their shareholding :

Promoter Name	March 31, 2026			March 31, 2025		
	No. of Shares	% of total	% change during the	No. of Shares	% of total shares	% change during the year
Mr. Mahesh Sonthalia	100	0.09%	-	100	0.09%	-

OPRS ENTERPRISES PVT. LTD.

Director

OPRS ENTERPRISES PVT. LTD.

Director

JAIN SONU & ASSOCIATES KOLKATA Accountants

OPRS Enterprises Pvt Ltd
CIN No. - U74900WB1982PTC035054
Notes forming part of the financial statements for the period ended 31st March 2026

4	RESERVES AND SURPLUS	March 31, 2026	March 31, 2025
		Amount in Lakhs	Amount in Lakhs
a.	**Surplus/(Deficit) in Statement of Profit & Loss**		
	Opening Balance	58.90	45.17
	Add: Profit during the year	10.65	13.73
	Total of Surplus in Statement of Profit & Loss	**69.55**	**58.90**
b.	**Securities Premium**		
	Opening Balance	237.82	10.50
	Add: During the year i.e Premium on Issue of Shares	-	**227.32**
	Total of Securities Premium	**237.82**	**237.82**
c.	**General Reserve**		
	Opening Balance	30.14	30.21
	Less:Prior period Expenses	-	**(0.07)**
	Total of General Reserve	**30.14**	**30.14**
	Total of Reserves and Surplus	**337.51**	**326.86**

5	LONG -TERM BORROWINGS	March 31, 2026	March 31, 2025
		Amount in Lakhs	Amount in Lakhs
	Secured Borrowings:		
	Term loans		
	(i) Bandhan Bank Loan	191.56	205.88
	(ii) Axis Finance Ltd	-	13.05
	(iii) Standard Chartered Bank	-	14.71
	Long Term maturities of finance lease obligations(Vehicle Loan)	-	
	i) Punjab Sind Car Loan	-	1.61
	Sub-total (A)	**191.56**	**235.25**
	Unsecured Borrowings		
	(i) Loans and Advances from related party	0.14	239.81
	(ii) Loan from Body Corporates	15.43	15.00
	Sub-total (B)	**15.57**	**254.81**
	Total of Long-Term Borrowings (A+B)	**207.13**	**490.06**

** For details of Loans from banks & FI's Refer Note No 52*

6	SHORT TERM BORROWINGS	March 31, 2026	March 31, 2025
		Amount in Lakhs	Amount in Lakhs
	Secured Borrowings:		
	Current Maturities for Long Term Borrowings		
	(i) Bandhan Bank	10.94	10.94
	(ii) Axis Finance Ltd	-	5.82
	(iii) Standard Chartered Bank	-	7.51
	Working Capital Loan From Bank	353.59	246.03
	(Refer Note No 52)		
	Total of Short Term Borrowings	**364.53**	**270.29**

OPRS ENTERPRISES PVT. LTD. Director

OPRS ENTERPRISES PVT. LTD. Director

JAIN SONU & ASSOCIATES KOLKATA Chartered Accountants

OPRS Enterprises Pvt Ltd
CIN No. - U74900WB1982PTC035054
Notes forming part of the financial statements for the period ended 31st March 2026

7.1	TRADE PAYABLES - DUES TO MICRO & SMALL ENTERPRISE	March 31, 2026 Amount in Lakhs	March 31, 2025 Amount in Lakhs
A	Principal and Interest amount remaining unpaid	-	-
B	Interest due thereon remaining unpaid		
C	Interest paid by the company in terms of section 16 of the Micro, Small and Medium Enterprise Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-
D	Interest due and payable for the period of delay in making payments (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprise Development Act, 2006	-	-
E	Interest Accrued and remaining unpaid	-	-
F	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 enterprises	-	-
	Total of Trade Payable	-	-

7.2	TRADE PAYABLES - DUES TO OTHERS	March 31, 2026 Amount in Lakhs	March 31, 2025 Amount in Lakhs
	Due to Other than Micro & Small Enterprises *(Refer Note No.7.2(a),7.2(b) for Ageing of Trade Payable)*	152.90	109.77
	Total of Trade Payable	**152.90**	**109.77**

Additional Information:
The company has not received information from vendors regarding their status under the Micro, Small and Medium Enterprise Development Act, 2006 and hence disclosures (figures) relating to amounts unpaid at the year end, Interest paid / Payable under this Act have not been given.

8	OTHER CURRENT LIABILITIES	March 31, 2026 Amount in Lakhs	March 31, 2025 Amount in Lakhs
	Current maturities of finance lease obligation	-	1.01
	Liability for expenses	7.43	4.39
	Advance from customer	24.53	12.44
	TDS payable	0.96	0.68
	GST payable	1.46	5.28
	ESI,EPF and P.Tax payable	0.18	0.06
	Total of Other Current Liabilities	**34.57**	**23.85**

OPRS ENTERPRISES PVT. LTD.
Director

OPRS ENTERPRISES PVT. LTD.
Director

JAIN SONU & ASSOCIATES
KOLKATA
Chartered Accountants

OPRS Enterprises Pvt Ltd
CIN No. - U74900WB1982PTC035054
Notes forming part of the financial statements for the period ended 31st March 2026

9	SHORT TERM PROVISIONS	March 31, 2026	March 31, 2025
		Amount in Lakhs	Amount in Lakhs
	Provision for Taxation	14.94	10.83
	Less: Advance Tax & Tax deducted at source	10.26	9.01
	Total of Short Term Provisions	**4.69**	**1.82**

11	NON CURRENT INVESTMENT	March 31, 2026	March 31, 2025
		Amount in Lakhs	Amount in Lakhs
	Investment in Equity Shares		
	Unquoted:		
	2,65,000 Equity Shares Held in Shashank Finvest Pvt Ltd at RS 10/- each	10.60	10.60
	25,000 Equity Shares Held in Nirkoch Niryat Pvt Ltd at RS 10/- each	0.50	0.50
	45,400 Equity Shares Held in OPRS Developers Pvt Ltd at RS 10/- each	227.00	227.00
	Total of Non Current Investments	**238.10**	**238.10**

12	DEFERRED TAX ASSETS	March 31, 2026	March 31, 2025
		Amount in Lakhs	Amount in Lakhs
	Deferred Tax Assets: Tax effect on difference on closing WDV of Fixed Assets as per Companies Act and Income Tax Act	5.06	4.49
	Total of Deferred Tax Assets	**5.06**	**4.49**

13	OTHER NON CURRENT ASSETS	March 31, 2026	March 31, 2025
		Amount in Lakhs	Amount in Lakhs
	Security Deposit	1.20	1.07
	Total of Other Non Current Assets	**1.20**	**1.07**

14	CURRENT INVESTMENT	March 31, 2026	March 31, 2025
		Amount in Lakhs	Amount in Lakhs
	Investment in Mutual Fund	8.10	4.00
	Total of Current Investment	**8.10**	**4.00**

15	INVENTORIES	March 31, 2026	March 31, 2025
		Amount in Lakhs	Amount in Lakhs
	Raw Material Finished Goods **(As certified by the management)** ***(Valued at lower of cost and net realizable value)***	258.87	126.36
	Total of Inventories	**258.87**	**126.36**

OPRS ENTERPRISES PVT. LTD.
Director

OPRS ENTERPRISES PVT. LTD.
Director

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KOLKATA
Chartered Accountants

OPRS Enterprises Pvt Ltd
CIN No. - U74900WB1982PTC035054
Notes forming part of the financial statements for the period ended 31st March 2026

16	TRADE RECEIVABLES	March 31, 2026 Amount in Lakhs	March 31, 2025 Amount in Lakhs
	Unsecured and considered good:		
	Outstanding for more than six months	218.31	192.59
	Others	355.68	429.30
	Total of Trade Receivables	**573.99**	**621.89**
	Note: For ageing details refer annexure no 16.1		

17	CASH AND CASH EQUIVALENTS	March 31, 2026 Amount in Lakhs	March 31, 2025 Amount in Lakhs
A	**Cash & Cash Equivalent:**		
	Balance with Banks	9.06	219.54
	-Bank balance	24.66	21.07
	Cash in Hand (As certified by Management)		
B	**Other Bank Balances:**	-	1.16
	Deposit with original maturity for more than 3 months but less than 12 months	**33.71**	**241.77**
	Total of Cash & Cash Equivalents		

18	SHORT TERM LOANS & ADVANCES	March 31, 2026 Amount in Lakhs	March 31, 2025 Amount in Lakhs
A	**Others Advances (*Unsecured, Considered Good*)**	1.29	-
	- Directors & Relatives.	-	
B	**Unsecured, Considered Good:-**	25.07	32.84
	Advance to Suppliers	5.76	6.18
	Advance to Staff	14.09	10.96
	Advance for Expenses	**46.22**	**49.99**
	Total of Short term Loans & advances		

19	OTHER CURRENT ASSETS	March 31, 2026 Amount in Lakhs	March 31, 2025 Amount in Lakhs
	GST Receivables	15.21	9.88
	Amount Receivable from Govt Authorities (VAT)	1.73	1.73
	Total of Other Curent Assets	**16.93**	**11.61**

OPRS ENTERPRISES PVT. LTD.

Director

OPRS ENTERPRISES PVT. LTD.

Director

JAIN SONU & ASSOCIATES
KOLKATA
Chartered Accountants

OPRS Enterprises Pvt Ltd
CIN No. - U74900WB1982PTC035054
Notes forming part of the financial statements for the period ended 31st March 2026

20	REVENUE FROM OPERATIONS	March 31, 2026	March 31, 2025
		Amount in Lakhs	Amount in Lakhs
	Sale of Products	2,321.83	1,594.06
	Sale of Services	12.42	11.21
	Total of Revenue Form Operations	**2,334.25**	**1,605.27**

21	OTHER INCOME	March 31, 2026	March 31, 2025
		Amount in Lakhs	Amount in Lakhs
	Discount received	26.09	54.81
	Misc. Income	1.48	1.15
	Interest Received	0.04	0.43
	Incentive Income	-	5.54
	Total of Other Income	**27.60**	**61.93**

22	COST OF RAW MATERIAL CONSUMED	March 31, 2026	March 31, 2025
		Amount in Lakhs	Amount in Lakhs
	Purchase of Raw Material	2,322.68	1,542.70
	Total of Raw Materials Consumed	**2,322.68**	**1,542.70**

23	CHANGE IN INVENTORIES OF FINISHED GOODS & WORK-IN-PROGRESS	March 31, 2026	March 31, 2025
		Amount in Lakhs	Amount in Lakhs
	Inventories at the End of the year		
	(Valued at lower of Cost or Net Realizable Value)		
	Work in Progress	-	-
	Finished Goods	258.87	126.36
		258.87	**126.36**
	Inventories at the beginning of the year		
	Work in Progress	-	-
	Finished Goods	126.36	81.57
		126.36	**81.57**
	Change in Inventories of Finished Goods & Work-In-Progress	**(132.51)**	**(44.79)**

24	EMPLOYEE BENEFITS EXPENSES	March 31, 2026	March 31, 2025
		Amount in Lakhs	Amount in Lakhs
	Salary & Wages	42.41	41.04
	Bonus	1.98	1.75
	Incentives paid to employees	-	0.37
	Staff welfare Expenses	2.00	-
	ESIC Employer Contribution	0.07	0.08
	Total of Employee Benefit Expenses	**46.46**	**43.23**

25	FINANCE COSTS	March 31, 2026	March 31, 2025
		Amount in Lakhs	Amount in Lakhs
	Interest on Unsecured loan	1.95	1.95
	Interest on Working Capital Loan	27.86	23.10
	Interest on car Loan	0.18	0.31
	Interest on Business loan	20.71	21.91
	Loan Processing and Other Charges	3.40	6.30
	Bank Charges	0.33	0.18
	Total of Finance Costs	**54.42**	**53.75**

OPRS ENTERPRISES PVT. LTD.

Director

OPRS ENTERPRISES PVT. LTD.

Director

JAIN SONU & ASSOCIATES
KOLKATA
Chartered Accountants

OPRS Enterprises Pvt Ltd
CIN No. - U74900WB1982PTC035054
Notes forming part of the financial statements for the period ended 31st March 2026

26	DEPRECIATION & AMORTIZATION EXPENSES	March 31, 2026	March 31, 2025
		Amount in Lakhs	Amount in Lakhs
	Depreciation on Tangible Assets	4.38	5.30
	Total of Depreciation & Amortization Expenses	**4.38**	**5.30**

27	OTHER EXPENSES	March 31, 2026	March 31, 2025
		Amount in Lakhs	Amount in Lakhs
	Advertisement	0.28	0.18
	Auditor Remuneration	1.00	1.00
	Carriage Inward	0.78	0.97
	Commission paid	6.68	4.21
	Conveyance & Travelling Expenses	11.92	7.92
	Discount Allowed	0.41	0.00
	Electric expenses	0.59	2.50
	Filling Fee	0.66	0.04
	Insurance	0.26	0.48
	Interest on Statutory Dues	0.15	0.32
	License renewal fee	0.80	0.09
	Legal & Professional Charges	2.16	3.16
	Miscellaneous expenses	-	0.42
	Office Expense	0.28	0.64
	Rent, Rates and Taxes	0.16	2.54
	Sales Promotion	19.95	18.36
	Transport Charges	6.07	5.61
	Total of Other Expenses	**52.16**	**48.45**

28	EARNING PER SHARE (EPS)	March 31, 2026	March 31, 2025
		Amount in Rs	Amount in Rs
	The following reflects the profit and data used in calculation of EPS		
	Basic Earning Per Share		
	Net Profit / (Loss) after tax for calculation of basic EPS	10,65,360.68	13,72,966.48
	No. of weighted average equity shares outstanding for the year ended	1,14,938	53,668
	Basic Earning per share from continuing operation	**9.27**	**25.58259**
	Diluted Earning Per Share		
	Net Profit / (Loss) after tax for calculation of basic EPS	10,65,360.68	13,72,996.48
	No. of weighted average equity shares outstanding for the year ended	1,14,938	53,668
	Diluted Earning per share from continuing operation	**9.27**	**25.58**

OPRS ENTERPRISES PVT. LTD.
Director

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Director

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OPRS Enterprises PVT LTD

CIN: U74900WB1982PTC035054

Notes forming part of the financial statements for the period ended 31st March 2026

Note-10 & 10.1

Depreciation Schedule as per Comp. Act for the period April'24 to March'2026

Amount(Rs Lakhs)

Items	Gross Block				Depreciation			Net Block	
	Value as on 01.04.2025	Addition During Year	Sale / Write Off and Adj	Total Value as on 31.03.2026	Accumulated Depreciation as per last yr. Balance sheet	Depreciation for FY 25-26	Accumulated Depreciation as on 31st ,March,2026	As on 31.03.2026	As on 31.03.2025
Property, Plant and Equipment									
Building (Leasehold)	38.19	-	-	38.19	19.06	1.95	21.01	17.18	19.12
Plant & Equipment	23.03	-	-	23.03	10.78	2.43	13.21	9.82	12.25
Furniture & Fixtures	0.56	-	-	0.56	0.53	-	0.53	0.03	0.03
Computer	0.47	0.17	-	0.64	0.44	0.00	0.44	0.19	0.02
Total	**62.24**	**0.17**	**-**	**62.41**	**30.82**	**4.38**	**35.19**	**27.22**	**31.43**
PY Figure	60.76	1.48	0	62.24	25.51	5.3	30.82	31.43	35.25

Capital work in progress

Particulars	As at March 31,2026	As at March 31,2025
Opening Balance	6.88	6.88
Add: Addition during the year	-	-
Less: Transferred during the year	-	-
Closing Balance	**6.88**	**6.88**

OPRS ENTERPRISES PVT. LTD.

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Notes forming part of the financial statements for the period ended 31st March 2026

Annexure - 16.1

(i) Trade Receivables ageing schedule as on 31.03.2026

Particulars	Outstanding for following periods from due date of payment Rs Lakhs					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
1. Undisputed Trade receivables – considered good	355.68	66.37	56.74	88.79	6.41	573.99
2. Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
3. Disputed Trade Receivables considered good	-	-	-	-	-	-
4. Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total of Trade Receivable as on 31.03.2026	**355.68**	**66.37**	**56.74**	**88.79**	**6.41**	**573.99**

(ii) Trade Receivables ageing schedule as on 31.03.2025

Particulars	Outstanding for following periods from due date of payment Rs Lakhs					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
1. Undisputed Trade receivables – considered good	323.81	27.38	1.11	0.93	17.30	370.53
2. Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
3. Disputed Trade Receivables considered good	-	-	-	-	-	-
4. Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total of Trade Receivable as on 31.03.2025	**323.81**	**27.38**	**1.11**	**0.93**	**17.30**	**370.53**

OPRS ENTERPRISES PVT. LTD.
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CIN No. - U74900WB1982PTC035054
Notes forming part of the financial statements for the period ended 31st March 2026

Annexure - 7.2

(a) **Trade Payables ageing schedule as on 31.03.2026**

Particulars	Outstanding for following periods from due date of payment Rs in Lakhs				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
1. MSME	-	-	-	-	-
2. Others	152.25	0.39	0.12	0.14	152.90
3. Disputed dues – MSME	-	-	-	-	-
4. Disputed dues - Others	-	-	-	-	-
Total of Trade Payables as on 31.03.2026	152.25	0.39	0.12	0.14	152.90

(b) **Trade Payables ageing schedule as on 31.3.2025**

Particulars	Outstanding for following periods from due date of payment Rs in Lakhs				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
1. MSME	-	-	-	-	-
2. Others	76.44	3.08	0.34	-	79.86
3. Disputed dues – MSME	-	-	-	-	-
4. Disputed dues - Others	-	-	-	-	-
Total of Trade Payables as on 31.03.2025	76.44	3.08	0.34	-	79.86

OPRS ENTERPRISES PVT. LTD.
Director

OPRS ENTERPRISES PVT. LTD.
Director

JAIN SONU & ASSOCIATES
KOLKATA
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OPRS Enterprises Pvt Ltd
CIN: U74900WB1982PTC035054
Notes forming part of the financial statements for the period ended 31st March 2026

29 RELATED PARTY DISCLOSURE

a. Names of related parties (As given and certified by the management)

Description of Relationship	Name of Relationship	Designation
Key Management Personnel	Shashank Sonthalia	Director
	Aman Sonthalia	Director
Company in which Key Management Personnel / Relatives of Key Management Personnel can exercise Significant Influence	Sundrex Oil Co. Ltd	
	Richa Fabricators	
	Mahesh Enterprises	
	Industrial Oil Co	
	Mass Corporation	
	Shashank Finvest Pvt Ltd.	
	Vignesh Enterprises	
	Industrial Corporation	
Relative of Key Management Personnel	Mahesh Sonthalia	
	Vignesh Sonthalia	
	Richa Sonthalia	
	O.P.Sonthalia	

b. Details of related party transactions during the year ended 31st March, 2025. and balance outstanding as at 31st March, 2025.

Nature of Relationship	Transaction during the year		Closing Balance	
	31-03-2026	31-03-2025	31-03-2026	31-03-2025
	Amount in Lakhs	Amount in Lakhs	Amount in Lakhs	Amount in Lakhs
Loan Received:				
Director:				
Aman sonthalia	0.14		0.14	
Shashank Sonthalia	1.85	23.85		
Relative/Associate Director:				
Shashank Finvest Pvt Ltd.	62.19	241.55	-	239.81
Loan Repaid:				
Director:				
Shashank Sonthalia	2.60	23.85	0.74	
Relative/Associate Director:				
Shashank Finvest Pvt Ltd.	302.00		-	
Debtors:				
Relative/Associate Director:				
Industrial Corporation	-	0.05	0.05	0.05
Sundrex Oil Company Ltd	-	133.46	11.67	133.46
Creditors for Expenses:				
Director:				
Shashank Sonthalia		7.24		0.17
Relative/Associate Director:				
Vignesh Enterprises	0.18		-	0.52
Sundrex Oil Company Ltd	22.40	1.04	-	
Advance Taken/(Given)				
Relative/Associate Director:				
Shashank sonthalia A/c indusind.	-0.70		-0.50	
Sundrex Oil Company Ltd		-88.67		
Sales:				
Relative/Associate Director:				
Sundrex Oil Company Ltd	1,347.28			
Mahesh Enterprises	0.76			
Purchases:				
Relative/Associate Director:				
Sundrex Oil Company Ltd	22.40			
Mahesh Enterprises	4.71			

OPRS ENTERPRISES PVT. LTD.
Director
SS

OPRS ENTERPRISES PVT. LTD.
Director
AS

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OPRS Enterprises Pvt Ltd
CIN: U74900WB1982PTC035054
Notes forming part of the financial statements for the period ended 31st March 2026

30	Ratio Analysis of Financial Year	Numerator	Denominator	As at 31st March ,2026	As at 31st March, 2025	Variance	Reason (if variance more than 25%)
i	Current Ratio	Current Asset	Current Liability	1.68	2.60	-35%	Due to overall reduction in current asset & overall reduction in Current Liabilities
ii	Debt Equity Ratio	Debt	Shareholder fund	1.26	1.72	-27%	Due to increase in borrowings and Shareholders Funds
iii	Debt Service Coverage Ratio	EBITDA (Excluding Interest on CC)	Debt Service (Principal + Interest)	1.69	1.15	47%	Due to increase in short term borrowing and long term borrowing.
iv	Return on Equity Ratio	Net Profit after Taxes	Shareholder's fund	2.35	3.11	-24%	
v	Inventory Turnover Ratio	Revenue from operation	Average Inventory	12.12	15.44	-22%	
vi	Trade Receivable Turnover Ratio	Revenue from operation	Average Trade Receivables	3.90	3.24	20%	
vii	Trade Payable Turnover Ratio	Purchases	Average Trade Payables	17.68	16.27	9%	
viii	Net Capital Turnover Ratio	Revenue from operation	Average Working Capital	4.53	3.74	21%	
ix	Net Profit Ratio	Net Profit after Taxes	Revenue from operation	0.4564	0.8556	-47%	Due to decrease in profit after tax .
x	Return on Capital Employed	EBIT	Capital Employed (Shareholder's Fund + Total Debts)	0.07	0.05	22%	

31 **Contingent liabilities and commitments (to the extent not provided for)**
Company does not have any contigent libality for financial year ending March 31,2026

32 **Foreign Currency Transactions:**
The company does not have any Forex Transaction during the financial year ending March 31,2026.

33 **Details of Benami property held (If any proceedings have been initiated during the FY under Benami property Act)**

The company is not holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder. No proceedings have been initiated or pending against the company under BT(P) Act, 1988 & Rules made thereunder.

34 **Relationship with Struck off companies**

As per the information available with the management, the company has not entered into any transactions with the companies who have been struck off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956.

OPRS ENTERPRISES PVT. LTD.
Director

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CIN: U74900WB1982PTC035054
Notes forming part of the financial statements for the period ended 31st March 2026

35	**Registration of charges or satisfaction with Registrar of Companies** The company Register of Charges are in compliance with Companies Act, 2013.
36	**Investment in Crypto Currency** The Company has neither Traded nor Invested in Crypto or Foreign Currency during the Year.
37	**Compliance with number of layers of companies** The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
38	**Utilisation of Borrowed funds and share premium**
a	The company has not advanced or loaned or invested any funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (i) 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 (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
b	The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall (i) 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 (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
39	The company does not have any property whose title deeds are not held in the name of the company, however the company has taken building on lease. These Lease Agreements are normally renewed on expiry.
40	The Company has no Investment Property during the period March 31,2026 so there cannot be any revaluation of the same.
41	The Company has not revalued its Property, Plant and Equipment during the period March 31,2026.
42	The Company does not have any Intangible Assets for the period ending March 31,2026, so it does not require any valution for the same.
43	The company has followed accounting as per division I of schedule III of Companies act 2013, but has only disclosed those areas that are applicable to the company.
44	The company has no Intangible asset under development during the period March 31,2026.
45	Previous year figures have been reclassified/regrouped to confirm the presentation requirements and the requirements laid down in Division-I of the Schedule-III of the Companies Act,2013.
46	The Company has borrowings from banks or financial institutions on the basis of security of current assets. The quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.
47	The company has not been declared as a wilful defaulter by any bank or financial Institution or other lender till the period ended March 31,2026.
48	No Undisclosed Income has been recorded in the Books of Acounts for the period ended March 31,2026.
49	During the year no Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

OPRS ENTERPRISES PVT. LTD.
Director

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Director

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OPRS Enterprises Pvt Ltd
CIN: U74900WB1982PTC035054
Notes forming part of the financial statements for the period ended 31st March 2026

50 **Disclosures of Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), is repayable on demand.**

a) Repayable on Demand
b) without specifying any terms or period of repayment

Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties

Type of Borrower	Amount of loan or advance in the nature of loan outstanding		Percentage to the total Loans and Advances in the nature of loans	
	As at 31st March, 2026	As at 31st March, 2025	As at 31st March, 2026	As at 31st March, 2025
Promoters	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Party	-	-	-	-
Total	-	-	-	-

51 Balances of Trade Receivables, Trade Payables, Loans & Advances and other Advances are subject to confirmation from respective parties. The management has represented that receivables and payables amonut under thses heads are realisable and payable at the stated values.

52 **Term loan, Finance Loan and Working Capital Loan**

Fund Based	Limit	Details
Term Loan from Bandhan Bank	Rs 220.80 lakhs	Purpose: BT of LAP of Rs. 150 lakhs from Aditya Birla Top Up of Rs. 70.80 lakhs as cash out. ROI - Repo rate + 3.25% ie 9.75% (currently)
Working Capital Loan from Standard Chartered Bank	Rs.258 lakhs	Security: 2 Residential properties at Hungerford street,Kolkata Interest: EBR+spread(3%)p.a.
Term Loan From Axis Finance Ltd	Rs 20.00 lakhs	Purpose: -Business Purpose-Business Expansion ROI -18% p.a
Punjab Sind Bank -Car Loan	Rs 5 lakhs	Security: Hypothecation of TATA Ace HT plus Interest: EBLR+3.85%p.a. Tenure : 60 months

53 The Company is having single reporting segment hence disclosure as require by the Accounting Standard 17 is not applicable.

54 In the opinion of the Board of Directors, the value of realisation of current assets, advances and deposits in the ordinary course of Business would not be less than the amount at which they are stated in the financial statement.

The accompanying notes form integral part of the restated financial statements

For and on behalf of Board of Directors
OPRS Enterprises Private Limited

For Jain Sonu & Associates
Chartered Accountants
FRN No. -324386E

OPRS ENTERPRISES PVT. LTD.
Director

OPRS ENTERPRISES PVT. LTD.
Director

JAIN SONU & ASSOCIATES KOLKATA Chartered Accountants

CA Sonu Jain
Partner
Membership No. - 060015
Place : Kolkata
Date: 22nd day of May 202
UDIN: 26060015OSK

Shashank Sonthalia
(Director)
DIN No: 03052899

Aman Sonthalia
(Director)
DIN No: 06734795