PRAMOD KUMAR & CO.
CHARTERED ACCOUNTANTS

49, DDA Site No. 1, M-Block
New Rajender Nagar, New Delhi-110060
Ph. : 011-28745872, 47095872
E-mail : ajaygoyalca75@gmail.com

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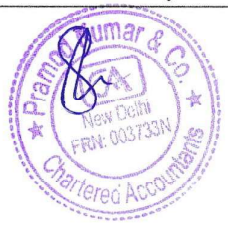
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INDEPENDENT AUDITORS' REPORT

To
The Members of HIMZON SOLAR POWER PRIVATE LIMITED
(Formerly Known as HIMZON HEALTHCARE PRIVATE LIMITED)

Report on the Audit of Financial Statements

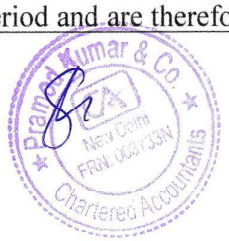
1.	**Opinion**	
	A.	We have audited the accompanying financial statements of **HIMZON SOLAR POWER PRIVATE LIMITED** (Formerly Known as Himzon Healthcare Private Limited) ("the Company"), which comprise the balance sheet as at March 31, 2026, and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.
	B.	In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('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, its Profit for the year ended on that date.
2.	**Basis for Opinion**	
	We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial 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 made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.	
3.	**Key Audit Matters(KAM)**	
	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. We have determined that there are no key audit matters to be communicated in our report.	



4.	**Other Information - Board of Directors' Report**	
	A.	The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the Board Report and we do not express any form of assurance conclusion thereon.
	B.	In connection with our audit of the financial statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement in this Board Report, we are required to report that fact. We have nothing to report in this regard.
5.	**Management's Responsibility for the Financial Statements**	
	A.	The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 give a true and fair view and are free from material misstatement, whether due to fraud or error.
	B.	In preparing the Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are responsible for overseeing the Company's financial reporting process.
6.	**Auditor's Responsibilities for the Audit of the Financial Statements**	
	A.	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.
	B.	As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
		i) Identify and assess the 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.
		ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control systems.
		iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
		iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on 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 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.
		v) 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.
	C.	Materiality is the magnitude of misstatements in the 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.
	D.	We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
	E.	We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
	F.	From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in



		our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.
Report on Other Legal and Regulatory Requirements		
1.	As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, since in our opinion and according to the information and explanations given to us, the Order is not applicable.	
2.	As required by Section 143(3) of the Act, based on our audit 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 dealt with by this Report are in agreement with the relevant books of account.
	D.	In our opinion, the aforesaid financial statements comply with the AS prescribed under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021
	E.	On the basis of the written representations received from the directors as on March 31, 2026 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.
	F.	In our opinion, the provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company.
	G.	With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to our best of our information and according to the explanation given to us, the company being a private company, section 197 of the Act related to managerial remuneration is not applicable.
3.		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, if any, on its financial position in its Financial Statements
	ii.	The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts
	iii.	There has been no delay in transferring amounts, required to be transferred, if any, to the Investor Education and Protection Fund by the Company.
	iv.	a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either 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 entities ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or 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 have been received by the company from any person or entity including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other person or entity identified in any manner whatsoever by or behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (a) and (b) contain any material mis-statement.
	v.	The Company has neither declared nor paid any dividend during the year.
	vi.	Based on our examination which included test checks, 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 been 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.

For PRAMOD KUMAR & Co.
Chartered Accountants
Firm Registration No.: 003733N

Shashank Kumar
Partner
Membership No. 581488
UDIN: 26581488YINPDK6486
Date: 24/08/2026
Place: New Delhi

HIMZON SOLAR POWER PRIVATE LIMITED

(Formerly Known as HIMZON HEALTHCARE PRIVATE LIMITED)

Balance Sheet as on 31.03.2026

(CIN: U35105DL2022PTC399588)

(Rs. In '00)

Particulars		Note No*	31.03.2026	31.03.2025
1		2	3	4
I.	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share capital	1	1,000.00	1,000.00
	(b) Reserves and surplus	2	234.03	163.29
	(c) Money received against share warrants			
2	**Share application money pending allotment**			
3	**Non-current liabilities**			
	(a) Long-term borrowings	3	2,000.00	2,000.00
	(b) Deferred tax liabilities (Net)		-	-
	(c) Other Long term liabilities		-	-
	(d) Long-term provisions		-	-
4	**Current liabilities**			
	(a) Short-term borrowings		-	-
	(b) Trade payables		-	-
	(c) Other current liabilities	4	474.20	294.00
	(d) Short-term provisions	5	95.66	22.15
	TOTAL		3,803.89	3,479.44
II.	**ASSETS**			
	Non-current assets			
1	(a) Fixed assets			
	(i) Tangible assets		-	-
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
	(iv) Intangible assets under development		-	-
	(b) Non-current investments		-	-
	(c) Deferred tax assets (net)		-	-
	(d) Long-term loans and advances		-	-
	(e) Other non-current assets		-	-
	(e) Miscellaneous Expenditure		-	-
2	**Current assets**			
	(a) Current investments		-	-
	(b) Inventories		-	-
	(c) Trade receivables		-	-
	(d) Cash and cash equivalents	6	3,803.89	3,479.44
	(e) Short-term loans and advances		-	-
	(f) Other current assets		-	-
	TOTAL		3,803.89	3,479.44
			-	-

*** See accompanying Notes to Accounts of the Financial Statements-** 11-40

*** See accompanying Statement of Accounting Policies attached-** 41

The Notes and Annexures referred to above form an integral part of the Balance Sheet

As per our report attached

For PRAMOD KUMAR & Co.
Chartered Accountants
Firm Registration No.: 003733N

Pramod Kumar & Co. Chartered Accountants FRN 003733N New Delhi

Shashank Kumar
Partner
Membership No. 581488
Date: 24-08-2026
Place : Delhi
UDIN :- 26581488BYIVPDK6486

For HIMZON SOLAR POWER PRIVATE LIMITED

For Himzon Solar Power Pvt. Ltd.

Director
MOHIT SHARMA
DIN-07717249

For Himzon Solar Power Pvt. Ltd.

Director

Director
ANKIT TAYAL
DIN-03055997

HIMZON SOLAR POWER PRIVATE LIMITED

(Formerly Known as HIMZON HEALTHCARE PRIVATE LIMITED)

Profit and Loss Account For the Year Ended 31-03-2026

(CIN: U35105DL2022PTC399588)

(Rs. In '00)

	Particulars	Refer Note No.	31.03.2026	31.03.2025
I.	Revenue from operations	7	1,068.50	647.60
II.	Other income			
III.	**Total Revenue (I + II)**		1,068.50	647.60
IV.	**Expenses:**			
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade		-	-
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade		-	-
	Employee benefits expense	8	216.00	180.00
	Finance costs		-	-
	Depreciation and amortization expense		-	-
	Other expenses	9	756.90	382.40
	Total expenses (IV)		972.90	562.40
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**		95.60	85.20
VI.	Exceptional items (Loss on sale of Investment)		-	-
VII.	**Profit before extraordinary items and tax (V - VI)**		95.60	85.20
VIII.	Extraordinary Items		-	-
IX.	**Profit before tax (VII- VIII)**		95.60	85.20
X	**Tax expense:**			
	(1) Current tax		24.86	22.15
	(2) Deferred tax		-	-
	(3) MAT Credit		-	-
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**		70.74	63.05
XII	**Profit/(loss) from discontinuing operations**		-	-
XIII	**Tax expense of discontinuing operations**		-	-
XIV	**Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)**		-	-
XV	**Profit (Loss) for the period (XI + XIV)**		70.74	63.05
XVI	**Earnings per equity share:**			
	(1) Basic & Diluted (Absolute)		0.71	0.63

* See accompanying Notes to Accounts of the Financial Statements- 11-40

* See accompanying Statement of Accounting Policies attached- 41

The Notes and Annexures referred to above form an integral part of the Balance Sheet

As per our report attached

For PRAMOD KUMAR & Co.
Chartered Accountants
Firm Registration No.: 003733N

Shashank Kumar
Partner
Membership No. 581488
Date: 24-08-2026
Place:
UDIN :- 26581488YMPDK6486

For HIMZON SOLAR POWER PRIVATE LIMITED

For Himzon Solar Power Pvt. Ltd.
Director
MOHIT SHARMA
DIN-07717249

For Himzon Solar Power Pvt. Ltd.
Director
ANKIT TAYAL
DIN-03055997

HIMZON SOLAR POWER PRIVATE LIMITED

(Formerly Known as HIMZON HEALTHCARE PRIVATE LIMITED)

Notes to Accounts Forming an Integral Part of Financial Statement

Note 1 : Share Capital

(Rs. In '00)

a)

Share Capital	As at 31 March 2026		As at 31 March 2025	
	Number	Rs.	Number	Rs.
Authorised				
Equity Shares of Rs. 10.00 each	10,000	1,000.00	10,000	1,000.00
Issued, Subscribed & Paid up				
Equity Shares of Rs. 10.00 each	10,000	1,000.00	10,000	1,000.00
Total	10,000	1,000.00	10,000	1,000.00

b)

Particulars	As at 31 March 2026		As at 31 March 2025	
	Number	Rs.	Number	Rs.
Shares outstanding at the beginning of the year	10,000	1,000	10,000	1,000
Shares Issued during the year				
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	10,000	1,000	10,000	1,000

c) Details of share holding more than 5%

Name of Shareholder	As at 31 March 2026		As at 31 March 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
MOHIT SHARMA	5,000	50.00%	5,000	50.00%
SHOBHIT SHARMA	5,000	50.00%	5,000	50.00%

d) Details of Promoter shareholdings

Name of Shareholder	As at 31 March 2026		As at 31 March 2025		Change During the year
	No. of Shares held	% of Holding	No. of Shares held	% of Holding	
MOHIT SHARMA	5,000	50.00%	5,000	50.00%	0.00%
SHOBHIT SHARMA	5,000	50.00%	5,000	50.00%	0.00%

Note 2 Reserves & Surplus

(Rs. In '00)

Particulars	As at 31 March 2026	As at 31 March 2025
	Rs.	Rs.
Security Premium Account		
Opening balance	-	-
Add : Securities Premium Credited on Shares Issue	-	-
Less : Premium Utilised for various reasons		
Premium for Redemption of Debenture	-	-
For Issuing Bonus Shares	-	-
Closing Balance	-	-
Surplus		
Opening balance	163.29	100.24
(+) Net Profit/(Net Loss) For the current year	70.74	63.05
(+) Transfer from Reserves	-	-
(-) Proposed Dividends	-	-
(-) Interim Dividends	-	-
(-) Transfer to Reserves	-	-
Closing Balance	234.03	163.29
Total	234.03	163.29

Pramod Kumar & Co. Chartered Accountants New Delhi FRN: 003733N

For Himzon Solar Power Pvt. Ltd. Director

For Himzon Solar Power Pvt. Ltd. Director

HIMZON SOLAR POWER PRIVATE LIMITED

(Formerly Known as HIMZON HEALTHCARE PRIVATE LIMITED)

Notes to Accounts Forming an Integral Part of Financial Statement

Note 3 **Long Term Borrowings**

(Rs. In '00)

Particulars	As at 31 March 2026	As at 31 March 2025
	Rs.	Rs.
Unsecured		
Loans From related Parties (Non-Interest Bearing)		
Shobhit Sharma Loan	1,500.00	1,500.00
Mohit Sharma	500.00	500.00
TOTAL	2,000.00	2,000.00

Note 4 **Other Current Liabilities**

(Rs. In '00)

Particulars	As at 31 March 2026	As at 31 March 2025
	Rs.	Rs.
Other payables	474.20	294.00
Total	**474.20**	**294.00**

Note 5 **Short-term provisions**

(Rs. In '00)

Particulars	As at 31 March 2026	As at 31 March 2025
	Rs.	Rs.
Audit Fee Payable	70.80	
Provision for Income Tax	24.86	22.15
Total	**95.66**	**22.15**

Note 6 **Cash and Cash Equivalent**

(Rs. In '00)

Particulars	As at 31 March 2026	As at 31 March 2025
	Rs.	Rs.
a. Balances with banks		
& Cheques, drafts on hand	2,470.71	2,701.86
b. Cash in hand	1,333.18	777.58
TOTAL	**3,803.89**	**3,479.44**

Arvind Kumar & Co Chartered Accountants New Delhi FRN: 008730N

For Himzon Solar Power Pvt. Ltd.

Director

For Himzon Solar Power Pvt. Ltd.

Director

HIMZON SOLAR POWER PRIVATE LIMITED

(Formerly Known as HIMZON HEALTHCARE PRIVATE LIMITED)

Notes to Accounts

Note 7 Revenue from Operations

(Rs. In '00)

Particulars	31.03.2026	31.03.2025
	Rs	Rs
Sale of services	1,068.50	647.60
Total	**1,068.50**	**647.60**

Note 8 Employee benefit expenses

(Rs. In '00)

Particulars	31.03.2026	31.03.2025
	Rs	Rs
(a) Salaries and incentives	216.00	180.00
(b) Contributions to -	-	-
(i) Provident fund (ii) Superannuation scheme	-	-
(C) Staff welfare expenses	-	-
Total	**216.00**	**180.00**

Note 9 Other Expenses

(Rs. In '00)

(a)

Particulars	31.03.2026	31.03.2025
	Rs	Rs
a. auditor	70.80	70.80
b. for taxation matters	-	-
c. for company law matters	-	-
d. for management services	-	-
e. for other services	35.40	-
f. for reimbursement of expenses	-	-
Total (A)	**106.20**	**70.80**

(Rs. In '00)

(b)

Particulars	31.03.2026	31.03.2025
	Rs	Rs
Office Expenses	148.20	32.00
Printing & Stationary	79.50	35.60
Professional Fees	368.00	209.00
Miscellaneous Expenses	55.00	35.00
Total (B)	650.70	311.60
Gross Total (A+B)	**756.90**	**382.40**

Pramod Kumar & Co. Chartered Accountants New Delhi FRN: 003733N

For Himzon Solar Power Pvt. Ltd.

Director

For Himzon Solar Power Pvt. Ltd.

Director

Note - 10 Ratio

	Name of Ratios			FY 2025-26	FY 2024-25	% Change	Reasons for Variation more than 25%
1	Current Ratio	Current Assets/ Current Liabilities	=	6.68	11.01	-39.35%	Due To increase in Current liablities
2	Debt Equity Ratio	Total Debt/ Shareholders' Equity	=	1.62	1.72	-5.73%	NA
3	Debt Service Coverage Ratio	Earning available for debt service/ Debt service (Interest +Principal Repayment)	=	-	-	-	NA
4	Return on Equity Ratio	Net Profit After Tax After Preference Dividend/ Average Equity Shareholder's Fund	=	0.06	0.06	5.94%	NA
5	Inventory Turnover Ratio	Cost of good Sold / Average Inventory	=	-	-	-	NA
6	Trade Receivable Turnover ratio	Net Credit Sale/ Average Account Receivables	=	-	-	-	NA
7	Trade Payable Turnover ratio	Net Credit Purchase/ Average Trade Payables	=	-	-	-	NA
8	Net Capital Turnover Ratio	Net Annual Sales/ Average Working Capital	=	0.89	0.57	55.79%	Due to increase in sales
9	Net Profit Ratio	Net Profit after Tax/ Net sales	=	0.07	0.10	-32%	Due to decrease in average net profit
10	Return on Capital Employed	EBIT (Operating)/ Average Capital Employed(Total Assets- Current Liabilities)	=	0.03	0.03	0.76%	NA
11	Return on Investments	Net Income on Investment or Clg Value minus Opening Value/ Cost of Investments	=	-	-	-	NA

Pramod Kumar & Co. Chartered Accountants FRN: 023733N

For Himzon Solar Power Pvt. Ltd.

Director

For Himzon Solar Power Pvt. Ltd.

Director

HIMZON SOLAR POWER PRIVATE LIMITED

(Formerly Known as HIMZON HEALTHCARE PRIVATE LIMITED)

Additional Notes to Balance Sheet and Statement of Profit & Loss

11. Previous Years' Figures have been rounded off to the nearest rupee in term of hundred and re-grouped, re-classified during the Year whenever required.
12. Figures have been rounded off to the nearest multiples of rupees in term of hundred
13. Provision for taxation if any has been made after taking into consideration the benefits Admissible under the provisions of the Income Tax Act, 1961.
14. Contingent liabilities: NIL
15. **Earnings Per Share:**

The computation of earnings per share is set out below:

(Rs. in '00)

Particulars	**Current Year**	**Previous Year**
Profit(loss) after tax and extraordinary items as reported	70.74	63.05
Shares:		
Weighted average number of equity shares outstanding during the year	10,000	10,000
Absolute Earnings per share (before exceptional items)	**0.71**	**0.63**
Absolute Earnings per share (after exceptional items (net of tax))	**0.71**	**0.63**
Weighted average number of equity shares	**No. of Shares (in Absolute Term)**	**No. of Shares (in Absolute Term)**
At the beginning of the year	10,000	10,000
Shares issued during the year	-	-
Bonus shares issued during the year	-	-
At the Closing of the year	10,000	10,000

Pramod Kumar & Co. Chartered Accountants New Delhi FRN: 003732N

For Himzon Solar Power Pvt. Ltd.

Director

For Himzon Solar Power Pvt. Ltd.

Director

16. Amount Paid / Payable to Auditors:

(Rs. in '00)

Particulars	For the year March 31, 2026	For the year March 31, 2025
Audit Fees	70.80	70.80
Other Services	35.40	-
Total	**106.20**	**70.80**

17. As on 31st March, 2026, there is no liability towards accumulated leave encashment. No provision for gratuity is created in terms of AS-15 (Revised) and the establishment has less than 10 employees and no employee has completed the qualifying continuous service period.

18. Expenditure in Foreign Currency: NIL

19. Earnings in Foreign Currency : NIL

20. The company has no amounts payable to Micro, Small & Medium Enterprise Suppliers as defined under Section-7 of the Micro, Small & Medium Enterprise Development Act, 2006. The identification of Micro, Small & Medium Enterprise Supplier is based on management's knowledge of their status.

21. Related Parties Disclosure

As per accounting standard 18 on "Related party Disclosure" issued by the Institute of Chartered Accountants of India the disclosure of transactions with the related party is as under:

List of Related parties:

a) Key Managerial Personnel / Director
Mohit Sharma :- Director
Shobhit Sharma:- Relative of Director
Ankit Tayal :- Director
Companies/ Concerns over which key management personnel and relatives of key management personnel are able to exercise significant influence
PCI Infraprojects Limited – Related Company

Prabodh Kumar & Co. Chartered Accountants New Delhi FRN. 003733N

For Himzon Solar Power Pvt. Ltd.

Director

For Himzon Solar Power Pvt. Ltd.

Director

(Rs. in '00)

Details of transactions with the above related parties in the ordinary course of business			
Names of Related Parties	**Particulars**	**Amount of Transactions**	
		For year ended 31.03.2026	**For year ended 31.03.2025**
PCI Infraprojects Limited	Amount Paid	1,200.00	-
	Amount received	1,200.00	-

Details of Balance Outstanding with the above related parties in the ordinary course of business		
Names of Related Parties	**As at 31.03.2026**	**As at 31.03.2025**
	Balance Payable/Receivable	**Balance Payable/Receivable**
Shobhit Sharma	1500.00 Cr.	1500.00 Cr.
Mohit Sharma	500.00 Cr.	500.00 Cr.

22. Nature of Activities of the Company

(Rs. in '00)

Particulars	**For year ended 31.03.2026**	**For year ended 31.03.2025**
Sales of Products/ Services	1,068.50	647.60

23. Details of Loans or Advances granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

(a) repayable on demand or

(b) without specifying any terms or period of repayment

Type of Borrower	Name	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans	Term of Loan
NIL				

For Himzon Solar Power Pvt. Ltd.

Director

For Himzon Solar Power Pvt. Ltd.

Director

24. In the opinion of management, the Current Assets, Loans and Advances are expected to realize at least the amount at which they are stated, if realized in the ordinary course of business and provision for all known liabilities have been adequately made in the books of accounts.

25. The Company is not involved in legal proceedings during the normal course of business.

26. The company has no Immovable Property whose title deeds are not held in the name of the company.

27. The company has no borrowing from banks and financial institutions.

28. The Company hasn't revalued its Property, Plant and Equipment during the Year.

29. The company has no capital work-in progress projects/ fixed assets

30. The company has no Intangible assets under development.

31. The company does not have any Benami property where any proceedings has been initiated or pending against the company for holding any benami property.

32. The company is not wilful defaulter by any bank or financial Institution or other lender.

33. The company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

34. There is no any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period

35. The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

36. No any scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

37. **Utilisation of Borrowed funds and share premium:**

(A) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

(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

- 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

Pradeep Kumar & Co. Chartered Accountants

For Himzon Solar Power Pvt. Ltd.
Director

For Himzon Solar Power Pvt. Ltd.
Director

- provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

38. The Company has no such details of any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961), unless there is immunity for disclosure under any scheme and also shall state whether the previously unrecorded income and related assets have been properly recorded in the books of account during the year.

39. The company is not covered under section 135 of the companies act.

40. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

For PRAMOD KUMAR & Co.
Chartered Accountants
Firm Registration No.: 003733N

Shashank Kumar

Shashank Kumar
Partner
Membership No. 581488
UDIN: 26581488AYNPDK6486
Date: 24-08-2026
Place: New Delhi

For Himzon Solar Power Pvt. Ltd.
AK Nayak
Director

For Himzon Solar Power Pvt. Ltd.
Director

HIMZON SOLAR POWER PRIVATE LIMITED
(Formerly Known as HIMZON HEALTHCARE PRIVATE LIMITED)

SIGNIFICANT ACCOUNTING POLICIES

(Annexed to and forming part of the financial statements for the year ended 31st March, 2026)

Note -40

A. Corporate Information

The Company is a private limited company incorporated under the provisions of the Companies Act, 2013 (or the erstwhile Companies Act, 1956, as applicable), and is domiciled in India. The Company is engaged in the business of EPC Contracts and wholesale and retails of solar panels & ancillary items etc. The registered office of the Company is situated at 1/61-B VISHWASH NAGAR SHAHDARA, East Delhi, India, 110032.

B. Basis of Preparation and Presentation

System of Accounting

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India ("Indian GAAP"), including the applicable Accounting Standards ("AS") specified under Section 133 of the Companies Act, 2013 ("the Act"), read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended, and the relevant provisions of the Act.

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting under the historical cost convention, and comply in all material respects with the disclosure requirements of Schedule III (Division I) to the Companies Act, 2013. The accounting policies have been applied consistently to all the periods presented, and are consistent with those adopted in the previous financial year, except where a newly issued Accounting Standard is initially adopted or a revision to an existing standard requires a change in the accounting policy currently followed.

Use of Estimates and Judgements

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

Pramod Kumar & Co. Chartered Accountants

For Himzon Solar Power Pvt. Ltd.

Director

For Himzon Solar Power Pvt. Ltd.

Director

C. Property, Plant and Equipment and Intangible Assets

Recognition and Measurement

Tangible fixed assets are stated at the cost of acquisition or construction, less accumulated depreciation and impairment losses, if any. Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date. Company has adopted cost model for all class of items of Property Plant and Equipment.

Assets under construction/erection and cost of assets not yet ready for their intended use as at the reporting date are disclosed as "**Capital Work-in-Progress**" (CWIP). On the asset becoming ready for its intended use, the related cost is transferred from CWIP to the appropriate class of property, plant and equipment, and depreciation thereon commences from that date.

Intangible assets are stated at cost of acquisition less accumulated amortization. An intangible asset is recognized when it is probable that the future economic benefits attributable to the asset will flow to the enterprise.

Depreciation & Amortization

Depreciation on property, plant and equipment is provided on the Written Down Value (WDV) method over the useful lives of the assets as prescribed under Schedule II to the Companies Act, 2013. Tangible assets are depreciated down to a residual value of 5% of the original cost, in accordance with Schedule II.

Depreciation on assets purchased/installed or sold/discarded during the year is provided on a pro-rata basis with reference to the date of addition/disposal.

Amortization on the Intangible assets with finite useful lives is provided on the straight-line basis based on management's estimate of useful lives.

Derecognition

An item of property, plant and equipment is derecognized upon disposal, or when no future economic benefits are expected to arise from its continued use. Any gain or loss on disposal (computed as the difference between the net disposal proceeds and the carrying amount of the asset) is recognized in the Statement of Profit and Loss in the period of derecognition.

D. Impairment of Assets

In accordance with Accounting Standard (AS) 28 - Impairment of Assets, the carrying amount of PPE is reviewed at each balance sheet date to assess whether there is any indication of impairment. If such an indication exists, the recoverable amount of the asset is estimated, and an impairment loss is recognized in the Statement of standalone Profit and Loss if the carrying amount exceeds the recoverable amount.

Pramod Kumar & Co. Chartered Accountants

For Himzon Solar Power Pvt. Ltd.

Director

For Himzon Solar Power Pvt. Ltd.

Director

Where an impairment loss recognized in prior periods no longer exists or has decreased, the carrying amount of the asset is increased to its revised recoverable amount. However, such increase is restricted so that the carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognized for the asset in prior years. The reversal of impairment loss is recognized in the Statement of standalone Profit and Loss.

E. Investments

Investments that are readily realizable and are intended to be held for not more than 12 months from the date of acquisition are classified as current investments; all other investments are classified as long-term (non-current) investments.

Current investments are carried at the lower of cost and fair value, determined on an individual investment basis. Long-term investments are carried at cost, less provision, if any, for diminution in value other than temporary, such diminution being determined and provided for separately in respect of each investment.

F. Inventories

Inventories, comprising raw materials, stores and spares, work-in-progress and finished goods, are valued at the lower of cost and net realizable value. Cost is determined on a First-in-First-out (FIFO) basis and includes the cost of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

G. Revenue Recognition

Sale of Goods / Rendering of Services

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the customer, which generally coincides with delivery to and acceptance of the goods by the customer, and the Company retains no effective control over the goods sold. Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and applicable taxes collected on behalf of third parties. Revenue from rendering of services is recognized when the performance of agreed contractual task has been completed.

Interest Income

Interest income is recognized on a time-proportion basis, taking into account the principal amount outstanding and the effective interest rate applicable.

Dividend Income

Pramod Kumar & Co. Chartered Accountants

For Himzon Solar Power Pvt. Ltd.

Director

For Himzon Solar Power Pvt. Ltd.

Director

Dividend income is recognized when the Company's unconditional right to receive the dividend is established, generally on the date the shareholders'/members' right to receive the dividend is approved, and where no significant uncertainty as to collectability exists.

Other Income

Other Income is recognized on an accrual basis, considering the going concern assumption, and following generally accepted accounting principles.

H. Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset — being 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 that asset, up to the date the asset is substantially ready for its intended use or sale.

All other borrowing costs are recognized as an expense in the Statement of Profit and Loss in the period in which they are incurred.

I. Employee Benefits

Short-term Employee Benefits

Short-term employee benefits, including salaries, wages, bonus, etc are recognized as an expense at the undiscounted amount in the Statement of Profit and Loss of the year in which the related services are rendered.

Defined Contribution Plans

The Company's contributions payable during the year towards defined contribution plans, such as Provident Fund and Employees' State Insurance (ESI), are recognized as an expense in the Statement of Profit and Loss of the period in which the related employee services are rendered.

J. Leases

Leases are classified as finance leases or operating leases in accordance with Accounting Standard (AS) 19, Leases. Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases; lease rentals in respect of operating lease arrangements are recognized as an expense in the Statement of Profit and Loss on a straight-line basis over the lease term. Assets acquired under finance leases, where substantially all the risks and rewards incidental to ownership are transferred to the Company, are capitalized at the lower of the fair value of the leased asset and the present value of the minimum lease payments at inception, with a corresponding liability recognized for the same amount; lease payments are apportioned between the finance charge and the reduction of the outstanding liability.

Pramod Kumar & Co. Chartered Accountants

For Himzon Solar Power Pvt. Ltd.

Director

For Himzon Solar Power Pvt. Ltd.

Director

K. Foreign Currency Transactions and Translation

Transactions denominated in foreign currency are recorded at the exchange rate prevailing on the date of the transaction. Where export bills are negotiated with a bank, export sales are recorded at the rate prevailing on the date of negotiation, which approximates the actual rate on the date of the transaction.

Foreign currency monetary assets and liabilities remaining unsettled at the reporting date are restated at the closing exchange rate. Exchange differences arising on the settlement of monetary items, or on restating monetary items at the closing rate, are recognized as income or expense in the Statement of Profit and Loss in the period in which they arise, except in respect of liabilities incurred for acquiring property, plant and equipment from outside India, where such exchange differences are adjusted to the carrying amount of the respective asset.

The premium or discount arising at the inception of a forward exchange contract not intended for trading or speculative purposes is amortized as expense or income over the life of the contract.

Exchange differences on such contracts are recognized in the Statement of Profit and Loss in the period in which the exchange rates change, and any profit or loss on cancellation or renewal of such contracts is recognized as income or expense in the period in which it arises.

L. Provisions, Contingent Liabilities and Contingent Assets

Provisions

A provision is recognized when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation and reliable estimate of amount can be made.

Provisions are determined based upon management estimates required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current management estimates

Contingent Liabilities

No provision is recognized for liabilities where future outcome cannot be ascertained with reasonable certainty. Such liabilities are treated as contingent and disclosed by way of Notes to the Accounts.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, requires an outflow of resources. When there is possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent Assets

Contingent assets are neither recognized nor disclosed in the financial statements.

Pramod Kumar & Co. Chartered Accountants

For Himzon Solar Power Pvt. Ltd.

Director

For Himzon Solar Power Pvt. Ltd.

Director

M. Cash and Cash Equivalents

Cash and cash equivalents in the Balance Sheet comprise cash on hand, balances with banks, demand deposits with banks and other short-term, highly liquid investments with an original maturity of three months or less from the date of acquisition, that are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value as they are considered an integral part of the Company's cash management.

N. Earnings Per Share

Basic earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of equity shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares, if any.

O. Taxes on Income

Current Tax

Provision for current tax is made based on the estimated taxable income for the year, computed in accordance with the provisions of the Income-tax Act, 1961, after taking into consideration the benefits admissible thereunder, and using the applicable tax rates and tax laws that have been enacted or substantively enacted as at the reporting date. Income taxes are accrued in the same period in which the related revenues and expenses arise.

Deferred Tax

Deferred tax is recognized on timing differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods, and is measured using the tax rates and tax laws that have been enacted or substantively enacted as at the reporting date. Deferred tax liabilities are recognized for all taxable timing differences.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent it is no longer reasonably/virtually certain, as applicable, that sufficient future taxable income will be available to allow the asset to be utilized.

Deferred tax assets and deferred tax liabilities are offset where the Company has a legally enforceable right to set off current tax assets against current tax liabilities, and where the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority.

Praveen Kumar & Co. Chartered Accountants New Delhi FRN: 003730N

For Himzon Solar Power Pvt. Ltd.

Director

For Himzon Solar Power Pvt. Ltd.

Director

HIMZON SOLAR POWER PRIVATE LIMITED

CIN: U35105DL2022PTC399588

REGISTERED OFFICE: 1/61-B VISHWASH NAGAR SHAHDARA EAST DELHI, DELHI-110032

EMAIL-ID: mohit_sharma26@yahoo.com

NOTICE OF 4th ANNUAL GENERAL MEETING
OF
HIMZON SOLAR POWER PRIVATE LIMITED

NOTICE is hereby given that the **4th Annual General Meeting** of the Members of HIMZON SOLAR POWER PRIVATE LIMITED will be held on **Monday, 21th September, 2026** at **11:00 a.m.** at the Registered office at **1/61-B Vishwash Nagar, Shahdara, East Delhi, Delhi- 110032, India** to transact the following business:

ORDINARY BUSINESS:

Item No. 1: To receive, consider and adopt the Audited Financial Statement of the Company for the financial year ended March 31st, 2026 together with the Reports of the Board and the Auditors thereon.

To consider and if thought fit to pass with or without modification the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT the Audited Financial Statements of the Company for the Financial Year ended March 31st, 2026 together with the reports of Board and Auditors thereon be and hereby considered and adopted."

By order of the Board
For **HIMZON SOLAR POWER PRIVATE LIMITED**

Mohit Solar Power Pvt. Ltd.

MOHIT SHARMA Director
(Director)
DIN: - 07717249
Address:-D Block, Malviya nagar, Jaipur, Rajasthan-302017

Place: -Delhi
Date: - 24/08/2026

NOTES:-

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY AND THE PROXY NEED TO BE A MEMBER OF THE COMPANY OR A RELATIVE OF SUCH MEMBER.**

2. Proxies in order to be effective should be duly stamped, signed and completed and must be deposited at the registered office of the company not less than 48 (forty-eight) hours before the commencement of the meeting.

3. The Members desiring any information as regards to accounts are requested to write to the Company at an early date, so as to enable the Company to keep information ready.

4. Pursuant to Section 113 of the Companies Act, 2013, if a body corporate is a member of the Company, it may authorize a person by resolution of its board of directors to act as its representative at a meeting of a Company, then such a person shall be deemed to be a member present in person and counted for the purpose of quorum.

5. In case this Annual General Meeting is adjourned for want of quorum than adjourned meeting shall be conducted as per Section 103 of Companies Act, 2013 read with rules made there under.

6. Members are requested to bring their Attendance Slip along with their copy of Notice to the meeting.

7. The location of venue of the Annual General Meeting has been annexed.

To:-

1. *Members*
2. *Directors*
3. *Statutory Auditors*

HIMZON SOLAR POWER PRIVATE LIMITED

CIN: U35105DL2022PTC399588

REGISTERED OFFICE: 1/61-B VISHWASH NAGAR SHAHDARA EAST DELHI- 110032

EMAIL-ID: mohit_sharma26@yahoo.com

DIRECTORS' REPORT

To,
The Members,
HIMZON SOLAR POWER PRIVATE LIMITED
(Formerly known as Himzon Healthcare Private Limited)
1/61-B Vishwash Nagar, Shahdara East Delhi, Delhi- 110032

Your Directors have pleasure in presenting the **4th Annual Report** on the business and operations of the Company, together with the audited accounts for the financial year ended on March 31st, 2026.

1. FINANCIAL RESULTS

The financial performance of your company for the year ended March 31st, 2026 as compared with the previous year is summarized as below:-

(Amount in "00")

Particulars	**Financial Year ending 31.03.2026**	**Financial Year ending 31.03.2025**
Revenue from operations	1068.50	647.60
Other Income	-	-
Total Income	**1068.50**	**647.60**
Less: Total expenses	972.90	562.40
Profit/ (Loss) before tax	**95.60**	**85.20**
Less: Tax expense:-		
1. Current year tax	24.86	22.15
2. Earlier year tax	-	-
3. Deferred Tax	-	-
Profit/ (Loss) for the year after tax	**70.74**	**63.05**

2. BACKGROUND, STATE OF AFFAIRS AND PRINCIPAL ACTIVITIES

HIMZON SOLAR POWER PRIVATE LIMITED having CIN: U35105DL2022PTC399588 was incorporated on 06.06.2022 & is engaged in business of EPC Contracts and wholesale and retails of solar panels & ancillary items..

During the Financial Year 2025-26, your Company has managed the affairs in a fair and transparent manner and there was no change in the business of the Company.

3. WEB ADDRESS, IF ANY, WHERE ANNUAL RETURN REFERRED TO IN SUB-SECTION (3) OF SECTION 92 HAS BEEN PLACED

Company does not have any website.

4. MATERIAL CHANGES AND COMMITMENTS

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.

5. DIVIDEND

No dividend is recommended for the financial year 2025-26.

6. TRANSFER TO RESERVE

Your Directors has transferred amount Rs. 7,074/- to Reserve and Surplus.

7. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

There were no Loans, Guarantees and Investments as per the provisions of Section 186 of the Companies Act, 2013.

8. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

Your directors draw attention of the members to the Additional Notes to Balance sheet and statement of Profit and Loss, **Note No. 21** to the financial statement which sets out related party disclosures.

9. DIRECTORS

During the year, there is change in directorship, **Mr. Ankit Tayal** was appointed as a Director, and **Mr. Shobhit Sharma** resigned from the Board.

10. STATUTORY AUDITORS

M/s Pramod Kumar & Co., Chartered Accountants, (FRN- 003733N), were re-appointed as Statutory Auditor for a period of 5 (Five) financial years in the 1st Annual General Meeting to hold office until the conclusion of 6th Annual General Meeting of the company to be held for the financial year ending 31.03.2028.

11. AUDITORS' REPORT

The Auditors' Report read with the relevant notes on accounts for the year under review is self-explanatory and does not call for any further comments as there are no adverse remarks in the Auditors' Report.

12. MEETINGS OF BOARD OF DIRECTORS

5 Meetings of the Board of Directors were held during the year under Report as follows:

Date of Board Meeting	Board Strength	No. of directors' present
25.04.2025	2	2
31.07.2025	2	2
15.09.2025	2	2
05.01.2026	2	2
24.03.2026	2	2

The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

13. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There are no significant material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations.

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

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

15. DIRECTORS RESPONSIBILITY STATEMENT

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

i. that in the preparation of the annual accounts for the year ended March 31, 2026, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
ii. and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026 and the profit or loss of the Company for the year ended on that date;
iii. that the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
iv. the annual accounts have been prepared on a going concern basis;
v. that he directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and
vi. that the directors had devised proper system to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.

ACKNOWLEDGEMENT

Your Company maintained cordial relationships with Regulatory Authorities during the period under review. Your Directors are grateful for the support extended by them and look forward to receiving their continued support and encouragement.

For **HIMZON SOLAR POWER PRIVATE LIMITED**

For Himzon Solar Power Pvt. Ltd.
Director

MOHIT SHARMA
(Director)
DIN: 07717249

For Himzon Solar Power Pvt. Ltd.
Director

ANKIT TAYAL
(Director)
DIN: 03055997

Date: 24/08/2026
Place: New Delhi

HIMZON SOLAR POWER PRIVATE LIMITED

CIN: U35105DL2022PTC399588
REGISTERED OFFICE: 1/61-B VISHWASH NAGAR SHAHDARA EAST DELHI, DELHI-110032
EMAIL-ID: mohit_sharma26@yahoo.com

LIST OF DIRECTORS AS ON 31st MARCH 2026

S.No.	Name	Nationality	Designation	Date of Appointment	DIN
1.	Mohit Sharma	Indian	Director	06/06/2022	07717249
2.	Ankit Tayal	Indian	Director	31/07/2025	03055997

FOR HIMZON SOLAR POWER PRIVATE LIMITED

For Himzon Solar Power Pvt. Ltd.

Director

MOHIT SHARMA
(Director)
DIN: 07717249

Date: 24/08/2026
Place: New Delhi

HIMZON SOLAR POWER PRIVATE LIMITED

CIN: U35105DL2022PTC399588

REGISTERED OFFICE: 1/61-B VISHWASH NAGAR SHAHDARA EAST DELHI, DELHI-110032

EMAIL-ID: mohit_sharma26@yahoo.com

LIST OF SHAREHOLDERS AS ON 31ST MARCH 2026

S.No.	Share/ Debenture Holder/ Other security holder's full Name	Father's/ Mother's / Spouse's Name	Type of Share/ Debenture/ other security	Number of Share/ Debentures/ Other securities held	Amount per Share / other security (in Rs.)	Address
1.	Mohit Sharma	Shri Surya Prakash Sharma	Equity	5,000	10	D/666/A, D-Block, Near Gaurav Tower, Malviya Nagar Jaipur Rajasthan-302017
2.	Shobhit Sharma	Shri Devendra Kumar Sharma	Equity	5,000	10	D/666/A, D-Block, Near Gaurav Tower, Malviya Nagar Jaipur Rajasthan-302017
	TOTAL			**10,000**		

For HIMZON SOLAR POWER PRIVATE LIMITED

For Himzon Solar Power Pvt. Ltd.

Director

MOHIT SHARMA
(Director)
DIN: 07717249

Date: 24/08/2026
Place: New Delhi

Form NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto.

1. **Details of contracts or arrangements or transactions not at Arm's length basis.**

   There were no contracts or arrangements or transactions entered into during the year ended March 31, 2026, which were not at arm's length basis.

2. **Details of material contracts or arrangements or transactions at Arm's length basis for the year ended March 31, 2026 are as follows:**

Sr. no.	Name of Related Party	Nature of Contract	Nature of Relationship	Date of Approval by the Board	Duration of Contract/ arrangements/ transactions	Salient terms	Amount paid as advance, if any
1.	NA	NA	NA	NA	NA	NA	NA

For HIMZON SOLAR POWER PRIVATE LIMITED

For Himzon Solar Power Pvt. Ltd.

Director

MOHIT SHARMA
(Director)
DIN: 07717249

Date: 24-08-2026
Place: New Delhi