SARVODAYA PUMPS PRIVATE LIMITED
PLOT NO. 3, MARUTI INDUSTRIAL ESTATE, S.P. NO. 2, VIJAY MILL COMPOUND,
NARODA ROAD, AHMEDABAD - 380025 Gujarat
E-Mail : sarvodaypumpspvtltd@hotmail.com
CIN : U29120GJ1999PTC036936

NOTICE

Notice is hereby given that the Annual General Meeting of the members of **SARVODAYA PUMPS PRIVATE LIMITED** will be held on Sunday, 12/07/2026 at the registered office of the company situated at PLOT NO. 3, MARUTI INDUSTRIAL ESTATE, S.P. NO. 2, VIJAY MILL COMPOUND,NARODA ROAD, AHMEDABAD - 380025 Gujarat at 11:00 AM to transact the following business:-

1. To receive, consider and adopt the Audited Balance Sheet as on **31st March, 2026** and the Profit & Loss Account for the period ended on that date together with the reports of the Directors and Auditors thereon.

2. To Regularisation of Independent Director, Mr. Maneshkumar Shankarlal Patel and Mr. Chandreshkumar Shankerlal Patel by Appointing as Director of the company.

3. To consider any other matter with the permission of Chair.

Date: 01/06/2026

Place: AHMEDABAD

For & on behalf of the Board of Directors

X manesh.s.Patel

MANESH KUMAR SHANKARLAL PATEL
(Director)
DIN : 01715183

BHARATKUMAR BABALDAS AMIN
(Director)
DIN : 00963550

NOTES:

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT ONE OR MORE PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER.** The proxy form duly completed and stamped must reach the registered office of the company not less than 48 hours before the time fixed for commencement of the meeting.

2. Members and Proxies attending the Meeting should bring the attendance slip duly filled in for attending the Meeting.

3. Corporate Members are requested to send a duly certified true copy of the Board Resolution authorizing their representatives to attend and vote at the Annual General Meeting.

4. Members are informed that in case of joint holders attending the Meeting, only such Joint holder who is higher in the order of the names will be entitled to vote.

Date: 01/06/2026

Place: AHMEDABAD

For & on behalf of the Board of Directors

X manesh.s.Patel

MANESH KUMAR SHANKARLAL PATEL
(Director)
DIN : 01715183

BHARATKUMAR BABALDAS AMIN
(Director)
DIN : 00963550

SARVODAYA PUMPS PRIVATE LIMITED
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Director's Report

To,
The Members of
SARVODAYA PUMPS PRIVATE LIMITED

Your Directors have pleasure in presenting the Director's Report of your Company together with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended, 31st March, 2026.

FINANCIAL HIGHLIGHTS

Particulars		Current year	Previous Year
Revenue from Operations		67343730.00	79429459.00
Other Income		989855.00	520206.00
Total Income		**68333585.00**	**79949665.00**
Depreciation		371194.00	350071.00
Tax			
Current Tax		340783.00	190382.00
Deferred Tax		-13211.00	4420.00
Profit/(Loss) after Tax		**973961.00**	**548825.00**
Earnings per share (Rs.) :	Basic	11.46	6.46
	Diluted	0.00	0.00

STATE OF COMPANY'S AFFAIRS

During the year under review, the total Income of the Company was Rs 68333585.00/- against Rs 79949665.00/- in the previous year. During the period, The Company has earned a Profit after tax of Rs 973961.00/- compared to Rs 548825.00/-.

WEBLINK OF THE EXTRACT OF THE ANNUAL RETURN

The Company doesn't having any website.

DIRECTORS

There has been a change in the constitution of Board during the year, details of the person appointed or resigned from the designation of director during the year has mentioned below:-

MEETINGS OF THE BOARD OF DIRECTORS

The following Meetings of the Board of Directors were held during the Financial Year 2025-26:

SN	Date of Meeting	Board Strength	No. of Directors Present
1	12/05/2025	6	6
2	29/07/2025	6	6
3	03/10/2025	6	6
4	14/11/2025	5	5
5	24/01/2026	5	5
6	28/03/2026	5	5

PRESENCE/ATTENDANCE OF DIRECTORS IN THE MEETINGS

SN	Name of Director	Board Meeting			Committee Meeting			AGM
		No of Meeting held	No of Meeting attended	%	No of Meeting held	No of Meeting attended	%	
1	BHARATKUMAR BABALDAS AMIN	6	6	100.00	0	0	0	Yes
2	CHANDRESHKUMAR SHANKERLAL PATEL	6	6	100.00	0	0	0	Yes
3	JAYSHREEBEN BHARATKUMAR AMIN	6	6	100.00	0	0	0	Yes
4	MANESH KUMAR SHANKARLAL PATEL	6	6	100.00	0	0	0	Yes
5	PRAPTI MANESHKUMAR PATEL	6	6	100.00	0	0	0	Yes
6	SHANKARBHAI KANJIDAS PATEL	6	3	50.00	0	0	0	No

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

(a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

(c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) The directors had prepared the annual accounts on a going concern basis, and

(e) The directors, in the case of a listed company, had laid down [illegible] followed by the company [illegible]

[illegible] PRIVATE LIMITED
[illegible] MARUTI INDUSTRIAL ESTATE, S.P. NO. 2, [illegible]
[illegible] AHMEDABAD - 380025 Gujarat
[illegible]
E-mail: [redacted]pumpspvtltd@hotmail.com

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SECTION 143 (12)

There are no offence of fraud or observations (including any qualification, reservation, adverse remark or disclaimer) under section 143(12) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor`s Report are self-explanatory.

BOARD'S COMMENT ON THE AUDITORS' REPORT

There are no observations (including any qualification, reservation, adverse remark or disclaimer) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor`s Report are self-explanatory.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, CRITERIA SPECIFY

There was no material changes from the date of closure of the financial year and no commitment made by the directors affecting financial position of the company. So no criteria need to be specified for the year.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

CAUTIONARY STATEMENT

The statements contained in the Board's Report contain certain statements relating to the future and therefore are forward looking within the meaning of applicable laws and regulations.

Various factors such as economic conditions, changes in government regulations, tax regime, other statues, market forces and other associated and incidental factors may however lead to variation in actual results.

ACKNOWLEDGEMENT

Your Directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed service of the Executives, staff and Workers of the Company.

Date **01/06/2026**

Place **Ahmedabad**

For & on behalf of the Board of Directors

X

BHARATKUMAR BABALDAS AMIN
DIN : 00963550
(Director)
12-A, GOLDEN LOTUS,OPP SURYADEEP BUNGLOW, SCIENCE CITY ROAD, SOLA, AHMEDABAD - 380060 Gujarat India

X Manesh S. Patel

MANESH KUMAR SHANKARLAL PATEL
DIN : 01715183
(Director)
42, DAHYALAL PARK,OPP : IBP PETROL PUMP, SAIJPUR BOGHA, NARODA, AHMEDABAD - 382346 Gujarat India

Contact Us :

SARVODAYA PUMPS PRIVATE LIMITED
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CA INDIA

GRAPHS & CO.
Chartered Accoutants| Since 1991
401-403, Arizona, Nr. Hotel Hyatt, Nr. Navgujarat College, Ashram Road, Ahmedabad-380014
+91 98980 37323 | info@graphsca.com

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
SARVODAY PUMPS PRIVATE LIMITED

I. Report on the Audit of the Standalone Financial Statements.

1 Opinion

A. We have audited the accompanying Standalone Financial Statements of SARVODAY PUMPS PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2026 ,the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as the Standalone Financial Statements)."

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 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit/loss, and its cash flows for the year ended on that date.

2 Basis for Opinion

We conducted our audit of the Standalone 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 Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, 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 Standalone Financial Statements.

3 Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

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

A. The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report and Shareholder's Information, but does not include the Standalone Financial Statements and our auditor's report thereon.

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

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

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

5 Management's Responsibility for the Standalone Financial Statements

A The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these 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 accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act.

B In preparing the Financial Statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern.

6 Auditor's Responsibilities for the Audit of the Standalone 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 wili 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 standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the oporating effectiveness of such controls

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 Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone 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 Standalone 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 Standalone 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.

II. **Report on Other Legal and Regulatory Requirements**

1 The report on CARO,2020 is not given as the provisions of 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 is not applicable to the Company since it is **Small companies within the provisions of Companies Act, 2013.**

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 and the Statement of Cash Flow 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 Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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) Since the Company's turnover as per last audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

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 the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

H) Based on our examination and the explanations furnished to us, the Company has maintained its books of account using accounting software. The said software does not have the audit trail (edit log) feature built into the version in use, and consequently, the audit trail feature was neither enabled nor operational throughout the year for all transactions recorded therein.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31,2026.

GRAPHS & Co.
Chartered Accountants
FRN : 0114051W

GRAPHS & CO. CHARTERED ACCOUNTANTS CA FRN 114051W

Place : Ahmedabad
Date: 01-06-2026

CA Govind R. Patel
Partner
M. No : 044989
UDIN : 26044989LUMDVG8760

SARVODAY PUMPS PRIVATE LIMITED
CIN: U29120GJ1999PTC036936
Balance Sheet as on 31st March, 2026.

[illegible]

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
(I) EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	3	850	850
(b) Reserves and Surplus	4	16,931	15,957
		17,781	16,807
(2) Share application money pending allotments			
(3) Non-Current Liabilities			
(a) Deferred Tax Liabilities(Net)	5	507	507
(b) Long Term Borrowings	6	33,462	37,413
		33,969	37,920
(4) Current Liabilities			
(a) Short Term Borrowings	7	-	-
(b) Trade Payables	8	77	-
(c) Other current liabilities	9	575	598
(d) Short Term Provisions	10	341	184
		992	782
	TOTAL	52,742	55,509
(II) ASSETS			
(1) Non - Current Assets			
(a) Property,Plant & Equipment and Intangible Asset's	11		
(i) Tangible Assets		8,970	9,334
(ii) Capital Work in progress		-	-
(iii) Intangible Assets		8	15
		8,978	9,350
(b) Non Current Investments	12	18,844	875
(c) Deferred Tax Assets (Net)	5	13	-
		27,836	10,224
(2) Current Assets			
(a) Inventories	13	6,629	13,231
(b) Trade Receivables	14	14,345	14,385
(c) Cash and Cash Equivalents	15	1,683	15,694
(d) Short Term Loans and Advances	16	1,073	1,585
(e) Other Current Assets	17	1,177	391
		24,906	45,285
	TOTAL	52,742	55,509
Significant Accounting Policies	1 & 2		
Notes forming part of Financial Statement	3 to 25		

For: G R A P H S & CO.
Chartered Accountants
Firm Reg. No.:0114051W

GRAPHS & CO. CHARTERED ACCOUNTANTS CA FRN 114051W

CA GOVIND R. PATEL
Partner
Membership No.:044989
UDIN:26044989LUMDVG8760

Date: 01-06-2026
Place: AHMEDABAD

For: SARVODAY PUMPS PRIVATE LIMITED
(on behalf of Board of Directors)

BHARAT AMIN
Director
DIN:963550

MANESH S PATEL
Director
DIN:1715183

SARVODAY PUMPS PRIVATE LIMITED
CIN: U29120GJ1999PTC036936
Balance Sheet as on 31st March, 2026.

(Amount in Rs.)

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
(I) EQUITY AND LIABILITIES			
(1) **Shareholders' Funds**			
(a) Share Capital	3	850,000	850,000
(b) Reserves and Surplus	4	16,930,504	15,956,543
		17,780,504	**16,806,543**
(2) **Share application money pending allotments**			
(3) **Non-Current Liabilities**			
(a) Deferred Tax Liabilities(Net)	5	507,345	507,345
(b) Long Term Borrowings	6	33,462,017	37,412,741
		33,969,362	**37,920,086**
(4) **Current Liabilities**			
(a) Short Term Borrowings	7	-	-
(b) Trade Payables	8	77,045	-
(c) Other current liabilities	9	574,570	598,345
(d) Short Term Provisions	10	340,783	184,000
		992,398	**782,345**
	TOTAL	**52,742,264**	**55,508,975**
(II) ASSETS			
(1) **Non - Current Assets**			
(a) Property,Plant & Equipment and Intangible Asset's	11		
(i) Tangible Assets		8,970,131	9,334,200
(ii) Capital Work in progress		-	-
(iii) Intangible Assets		8,327	15,452
		8,978,458	**9,349,652**
(b) Non Current Investments	12	18,844,443	874,637
(c) Deferred Tax Assets (Net)	5	13,212	-
		27,836,113	**10,224,289**
(2) **Current Assets**			
(a) Inventories	13	6,628,530	13,230,500
(b) Trade Receivables	14	14,344,577	14,384,851
(c) Cash and Cash Equivalents	15	1,683,057	15,693,573
(d) Short Term Loans and Advances	16	1,072,576	1,585,182
(e) Other Current Assets	17	1,177,410	390,580
		24,906,151	**45,284,686**
	TOTAL	**52,742,264**	**55,508,975**
		-	-
Significant Accounting Policies	1 & 2		
Notes forming part of Financial Statement	3 to 25		

For : G R A P H S & CO.
Chartered Accountants
Firm Reg. No.:0114051W

G R A P H S & CO. CHARTERED ACCOUNTANTS CA FRN 114051W

CA GOVIND R. PATEL
Partner
Membership No.:044989
UDIN:26044989LUMDVG8760

For : SARVODAY PUMPS PRIVATE LIMITED
(on behalf of Board of Directors)

BHARAT AMIN
Director
DIN:963550

MANESH S PATEL
Director
DIN:1715183

Manesh S. Patel

Date: 01-06-2026
Place: AHMEDABAD

SARVODAY PUMPS PRIVATE LIMITED
CIN: U29120GJ1999PTC036936
Statement of Profit and Loss For the Year Ended 31 March, 2026.

(₹ in thousands)

Particulars	Note No	Year Ended 31st March, 2026	Year Ended 31st March, 2025
REVENUE			
- Revenue from Operations	18	67,344	79,429
- Other Income	19	990	520
TOTAL REVENUE		68,334	79,950
EXPENSES			
- Cost of Materials Consumed	20	58,804	70,200
- Change in Inventories	21	-	-
- Employees Benefits Expenses	22	3,116	3,230
- Direct Expenses	23	893	1,047
- Finance Costs	24	3,283	3,233
- Depreciation and Amortization Expenses	11	371	350
- Other Expenses	25	565	1,146
TOTAL EXPENSES		67,032	79,206
Profit before tax		**1,302**	**744**
Tax Expenses :			
- Current Income tax		341	184
- MAT Credit Entitlement		-	-
- Income tax written off of earlier years		-	-
- Deferred Tax		(13)	4
Profit for the year		**974**	**555**
Earning per equity share : Basic / Diluted		**11.46**	**6.46**
Significant Accounting Policies	1 & 2		
Notes forming part of Financial Statement	3 to 25		

For: G R A P H S & CO.
Chartered Accountants
Firm Reg. No.:0114051W

CA GOVIND R. PATEL
Partner
Membership No.:044989
UDIN:26044989LUMDVG8760

G R A P H S & CO. CA FRN 114051W CHARTERED ACCOUNTANTS

For : SARVODAY PUMPS PRIVATE LIMITED
(on behalf of Board of Directors)

BHARAT AMIN
Director
DIN:963550

MANESH S PATEL
Director
DIN:1715183

Maneshs.Pa

Date:01-06-2026
Place:AHMEDABAD

SARVODAY PUMPS PRIVATE LIMITED
CIN : U31900GJ2007PTC052206
Statement of Profit and Loss For the Year Ended 31 March, 2026.

(Amount in Rs.)

Particulars	Note No	Year Ended 31st March, 2026	Year Ended 31st March, 2025
REVENUE			
- Revenue from Operations	18	67,343,730	79,429,459
- Other Income	19	989,855	520,206
TOTAL REVENUE		68,333,585	79,949,665
EXPENSES			
- Cost of Materials Consumed	20	58,804,492	70,200,457
- Change In Inventories	21	-	-
- Employees Benefits Expenses	22	3,115,856	3,230,241
- Direct Expenses	23	892,716	1,046,963
- Finance Costs	24	3,283,223	3,232,723
- Depreciation and Amortization Expenses	11	371,194	350,071
- Other Expenses	25	564,571	1,145,583
TOTAL EXPENSES		67,032,052	79,206,038
Profit before tax		1,301,533	743,627
Tax Expenses :			
- Current Income tax		340,783	184,000
- MAT Credit Entitlement		-	-
- Income tax written off of earlier years		-	6,382
- Deferred Tax		(13,211)	4,420
Profit for the year		973,961	548,825
Earning per equity share : Basic / Diluted		11.46	6.46
Significant Accounting Policies	1 & 2		
Notes forming part of Financial Statement	3 to 25		

For: G R A P H S & CO.
Chartered Accountants
Firm Reg. No.:0114051W

CA GOVIND R. PATEL
Partner
Membership No.:044989
UDIN:26044989LUMDVG8760

G R A P H S & CO. CHARTERED ACCOUNTANTS CA FRN 114051W

For : SARVODAY PUMPS PRIVATE LIMITED

(on behalf of Board of Directors)

BHARAT AMIN
Director
DIN:963550

MANESH S PATEL
Director
DIN:1715183

Maneshs. Pata

Date:01-06-2026
Place:AHMEDABAD

SARVODAY PUMPS PRIVATE LIMITED
CIN : U31900GJ2007PTC052206
Cash Flow Statement for the year ended 31 March, 2026.

(Amount in Rs.)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
A. CASH FLOW FROPM OPERATING ACTIVITIES		
Net Profit Before Tax	1,301,533	743,627
I. Income tax written off of earlier years		(6,382)
II. Issue Bonus Share (From Reserve & Surplus)	-	-
III. Adjustments for:		
- Depreciation	371,194	350,071
- Interest Paid	3,283,223	3,228,181
Operating Profit Before Working Capital Changes	**4,955,950**	**4,315,497**
Movement in Working Capital		
Decrease/(Increase) in Stock & WIP	6,601,970	4,502,000
Decrease/(Increase) in Trade Receivables	40,274	(4,863,479)
Decrease/(Increase) in Loans & Advances	512,605	74,016
Decrease/(Increase) in Current Asset's	(786,830)	(390,580)
(Decrease)/Increase in Trade Payable	77,045	(177,622)
(Decrease)/Increase in Current Liabilites	133,008	89,399
Cash Genereated From Operations	**11,534,022**	**3,549,230**
Taxes Paid	340,783	184,000
Misc. Expenditure Written Off	-	-
Net Cash From Operating Activities - (A)	**11,193,239**	**3,365,230**
B. CASH FLOW FROM INVESTING ACTIVITES		
Sale/(Purchase) of Fixed Assets	-	(466,288)
Investments	[redacted]	(13,931)
Net Cash Used in Investing Activiters (B)	(17,969,806)	(480,219)
C. CASH FLOW FROM FINANCING ACTIVITES		
Proceeds from Loan Funds	(3,950,724)	(452,974)
Proceeds from New Share Issue	-	-
Interest	(3,283,223)	(3,228,181)
Net Cash From Financing Activities (C)	(7,233,948)	(3,681,155)
Net Increase in Cash & Cash Equivalents(A+B+C)	**(14,010,516)**	(796,143)
Cash & Cash Equivalents at beging of the year	15,693,573	16,489,716
Cash & Cash Equivalents at end of the year	**1,683,057**	**15,693,573**
	0.00	-

As Per Our Report of even date attached

For: G R A P H S & CO
Chartered Accountants
Firm Reg. No.:0114051W

GRAPHS & CO. CHARTERED ACCOUNTANTS CA FRN 114051W

CA GOVIND R. PATEL
Partner
Membership No.:044989
UDIN:26044989LUMDVG8760

Date:01-06-2026
Place:AHMEDABAD

For : SARVODAY PUMPS PRIVATE LIMITED

(on behalf of Board of Directors)

BHARAT AMIN	**MANESH S PATEL**
Director	*Director*
DIN:963550	**DIN:1715183**

SARVODAY PUMPS PRIVATE LIMITED

Notes to Account forming part of Balance Sheet as on 31st March, 2026.

(Amount in Rs.)

[illegible]	As at 31st March, 2026	As at 31st March, 2025
3 : Share Capital :		
Authorized Share Capital		
1,00,000 Equity shares of Rs. 10/- each with voting rights	1,000,000	1,000,000
	1,000,000	1,000,000
Issued, Subscribed & Fully Paid Up Share Capital		
85,000 Equity shares of Rs. 10/- each with voting rights	850,000	850,000
	850,000	850,000

3.1 : Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	[illegible]		[illegible]	
	[illegible]	[illegible]	[illegible]	[illegible]
At the beginning of the period	85,000	850,000	85,000	850,000
Add : New Issued during the period	-	-	-	-
Outstanding at the end of the period	85,000	850,000	85,000	850,000

3.2 : Terms/ right attached to equity shares

The company has only one class of equity share having a par value of Rs. 10/- per share. Each holder of equity share is entitled to one vote per share.

In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

3.3 : Details of Shareholders hoding more than 5 % share in the company

[illegible]	[illegible]		[illegible]	
	[illegible]	[illegible]	[illegible]	[illegible]
Bharatkumar B. Amin	22,500	26.47%	22,500	26.47%
Shankarbhai K. Patel	-	0.00%	12,500	14.71%
Maneshkumar S. Patel	22,000	25.88%	22,000	25.88%
Chandreshkumar S. Patel	25,000	29.42%	12,500	14.71%
Jayshreeben B. Amin	6,000	7.06%	6,000	7.06%
Praptiben M. Patel	5,000	5.88%	5,000	5.88%
	80,500	94.71%	80,500	94.71%

3.4 : Share held by Promoter of the company

Name of Promoter	[illegible]		31st March, [illegible]	
	[illegible]	[illegible]	Number	[illegible]
Bharatkumar B. Amin	22,500	26.47%	22,500	26.47%
Shankarbhai K. Patel	-	0.00%	12,500	14.71%
Maneshkumar S. Patel	22,000	25.88%	22,000	25.88%
Chandreshkumar S. Patel	25,000	29.42%	12,500	14.71%
Jayshreeben B. Amin	6,000	7.06%	6,000	7.06%
Praptiben M. Patel	5,000	5.88%	5,000	5.88%
	80,500	94.71%	80,500	94.71%

SARVODAY PUMPS PRIVATE LIMITED

Notes to Account forming part of Balance Sheet as on 31st March, 2026.

(Amount in Rs.)

Particulars	As at 31st March, 2026	As at 31st March, 2025
4 : Reserves and Surplus		
Surplus in the statement of profit and loss		
Balance as per last financial statement	15,456,543	14,907,718
Add : Profit for the year	973,961	548,825
Less : Dividend Paid during the year	-	-
	16,430,504	15,456,543
Add : Adjustment / Deduction	500,000	500,000
	16,930,504	**15,956,543**
5 : Deferred tax Liability/(Asset)		
Deferred Tax Liability :		
Balance as per last financial statement	507,345	502,925
Add: Arising on account of timing difference in :		
- Depreciation		4,420
- Preliminary Expenses	-	-
	507,345	507,345
Deferred Tax Asset :		
Balance as per last financial statement		
Add: Arising on account of timing difference in :	13,212	
- Depreciation		-
- Preliminary Expenses	-	-
	13,212	-
Net Deferred Liability /(Asset)	**494,133**	**507,345**
6 : Long Term borrowings :		
From Bank (Secured)		
<u>1. From Bank</u>	(100,116)	(105,057)
i) Canara Bank A/c		
(The company has availed Bank Overdraft (OD) / Cash Credit facilities from Standard Chartered Bank, which are unsecured in nature, as well as channel finance facilities.)		
<u>2. Deposits</u>	-	-

3. From Directors & Director Relatives		
Bharatbhai B. Amin	6,100,172	6,956,617
Chandresh S. Patel	3,190,440	6,670,234
Maneshkumar S. Patel	4,870,088	9,577,314
Jayshreeben B. Amin	8,870,179	4,505,169
Praptiben M. Patel	3,580,940	3,379,060
Shankarlal K. Patel	6,950,314	6,429,404
4. Long term maturities of finance lease obligation	-	-
	33,462,017	**37,412,741**
Notes for " Long Term Borrowings"		
1. *The Company has used the borrowings from banks and financial institutions for the specific purpose for which it was taken as at the reporting date.*		
2. *The Company is not declared wilful defaulter by any bank/ Financial institution or other lenders*		

3. Registration of charges/ satisfaction with Registrar of companies

Particulars of charges	Statutory Period of registration	Actual date of registration	Reason, if charge is registration beyond statutory period
Nil	Nil	Nil	Nil

7 : Short Term borrowings : **From Bank (Secured)** **Working Capital Loans From Bank** ***(Overdraft / Cash Credit)*** **From Bank (Unsecured)** **Working Capital Loans From Bank** ***(Overdraft / Cash Credit)***	-	-
	-	-

8 : Trade Payables :		
(a) total outstanding dues of micro enterprises and small enterprises (MSME)		
- Less Than 6 Months	-	-
- 6 Months to 1 Years	-	-
- 1 to 2 Years	-	-
- 2 to 3 Years	-	-
- More than 3 Years	-	-
(b) total outstanding dues of creditors (Other)		
- Less Than 6 Months	-	-
- 6 Months to 1 Years	77,045	
- 1 to 2 Years	-	-
- 2 to 3 Years	-	-
- More than 3 Years	-	-
	77,045	**-**
9 : Other Current Liabilities		
(a) Duties & Taxes		
PF Dues Payable	23,150	25,058
ESIC Dues Payable	4,792	5,525
TDS / TCS Payable	339,582	343,397
GST Payable		
(b) Other payables		
Employee Dues Payable	107,546	124,865
Director Remuneration Payable	99,500	99,500
Other payables	-	-
	574,570	**598,345**
10 : Short Term Provisions		
Provision for Income Tax	340,783	184,000
	-	
	340,783	**184,000**

SARVODAY PUMPS PRIVATE LIMITED

Notes to Account forming part of Balance Sheet as on 31st March, 2026.

11 : Property,Plant & Equipment and Intangible Assets *(Amount in Rs.)*

Name of Assets	Gross Block				Depreciation			Net Block	Net Block
	As at 31st March, 2025	Addition	Disposal / Adjustments	As at 31st March, 2026	As at 31st March, 2025	For the year	As at 31st March, 2026	As at 31st March, 2026	As at 31st March, 2025
TANGIBLE ASSETS :									
Air Conditioner	119,800		-	119,800	113,809		113,809	5,991	5,991
Bike	73,800			73,800	37,019	4,672	41,691	32,109	36,781
Factory Building	3,167,326			3,167,326	994,486	100,404	1,094,890	2,072,436	2,172,840
Computer	384,209			384,209	341,408	13,868	355,276	28,933	42,801
Machinery	1,752,434			1,752,434	1,377,650	229,964	1,607,614	144,820	374,784
Plant & Machinery	2,108,875			2,108,875	568,721	14,456	583,177	1,525,698	1,540,154
Testing Equipment	111,370			111,370	97,435	705	98,140	13,230	13,935
Motor Car	1,396,640		-	1,396,640	1,396,640		1,396,640	-	-
Fan	12,650		-	12,650	12,017		12,017	633	633
Lanu	5,142,190		-	5,142,190	-		-	5,142,190	5,142,190
Dead Stock	81,815		-	81,815	77,724		77,724	4,091	4,091
				-		-	-	-	-
TOTAL	**14,351,109**	**-**	**-**	**14,351,109**	**5,016,909**	**364,069**	**5,380,978**	**8,970,131**	**9,334,200**
INTANGIBLE ASSETS :									
Software	22,500		-	22,500	7,048	7,125	14,173	8,327	15,452
TOTAL	**22,500**	**-**	**-**	**22,500**	**7,048**	**7,125**	**14,173**	**8,327**	**15,452**
TOTAL FIXED ASSET :	**14,373,609**	**-**	**-**	**14,373,609**	**5,023,957**	**371,194**	**5,395,151**	**8,978,458**	**9,349,652**
Previous Financial Year (Amt.)	**13,907,321**	**466,288**	**-**	**14,373,609**	**4,673,886**	**350,071**	**5,023,957**	**9,349,652**	**9,233,435**

Notes For : Property, Plant and Equipment and Intangible Assets

1. The title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.

2. In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the financial statements, the lease agreements are in the name of the Company (If Applicable)

3. The Company has not revalued its Property, Plant and Equipment since the Company has adopted cost model as its accounting policy to an entire class of Property, Plant and Equipment in accordance with AS 10.

4. The Company has not revalued its Intangible Asset since the Company has adopted cost model as its accounting policy to an entire class of Intangible Asset in accordance with AS 26.

Assets under lease to be separately specified under each class of asset.

[redacted]	As at 31st March, 2026	As [redacted] March, 2025
Opening Balance	-	-
Add: Additions during the year		
Less: Capitalized during the year	-	-
Closing Balance	-	-

SARVODAY PUMPS PRIVATE LIMITED
Notes to Account forming part of Balance Sheet as on 31st March, 2026.

(Amount in Rs.)

Particulars	As at 31st March, 2026	As at 31st March, 2025
12 : Non Current Investment		
a) Security Deposit		
Director of Agriculture Krushi Bhavan	831,137	831,137
Electricity Deposit	43,500	43,500
b) Canara Bank Terms Deposit "FDR"	17,969,806	-
	18,844,443	**874,637**
13 : Inventories		
(At cost or net realisable value whichever is lower)		
Raw Material	6,628,530	13,230,500
Work in Progress (WIP)	-	-
Finished Goods		
	6,628,530	**13,230,500**
14 : Trade receivable :		
(Unsecured, considered good)		
(a) total outstanding dues of micro enterprises and small enterprises (MSME)		
- Less Than 6 Months	-	-
- 6 Months to 1 Years	-	-
- 1 to 2 Years	-	-
- 2 to 3 Years	-	-
- More than 3 Years	-	-
(b) total outstanding dues of sundry debtors (Other)		
- Less Than 6 Months	-	8,711,359
- 6 Months to 1 Years	14,344,577	194,095
- 1 to 2 Years	-	5,479,397
- 2 to 3 Years	-	-
- More than 3 Years	-	-
Notes :		
Trade receivables are neither due from directors or other officers of the Company either severally or jointly with any other person, nor any trade or other receivables are due from firms or private companies respectively in which any director is a partner, a director or a member.		
	14,344,577	**14,384,851**
15 : Cash and Bank Balances :		
In current account		
Bank of Baroda	105,985	229,926
Canara Bank	1,303,205	2,395,104
In Bank Deposit (Auto FDR)		
Canara FDR		12,438,436
In Cash in Hand		
Cash on hand	273,867	630,107
	1,683,057	**15,693,573**

16 : Loans & Advances		
Advance Tax	450,000	550,000
GST Receivable	518,295	971,514
TCS Receivable	28	
TDS Receivable	104,253	62,418
TCS (Unclaimed)	-	
Advance given to party		
Govind R. Patel & Co.	-	1,250
Notes : *The Company has not granted any loan or advance in the nature of loan to promoters, directors, KMPs and other related parties that are repayable on demand or without specifying any terms or period of repayment*		
	1,072,576	**1,585,182**
17 : Other Current Assets		
Interest Receivable	1,177,410	390,580
	1,177,410	**390,580**

SARVODAY PUMPS PRIVATE LIMITED

Notes to Account forming part of Balance Sheet as on 31st March, 2026.

(Amount in Rs.)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
18 : Revenue from Operations :		
Sale of Goods	67,301,272	79,231,931
Sale of Scrap	42,458	197,528
Revenue from operations	**67,343,730**	**79,429,459**
19 : Other Income		
Interest Income on FDR	963,545	502,651
Interest on Tax Refunds	23,560	15,890
Rate Difference	2,750	1,665
	989,855	**520,206**
20 : Cost of Material Consumed		
(a) Raw Material Consumed		
Opening Stock	13,230,500	17,732,500
Add : Purchase (Including Purchase Expenses)	52,202,522	65,698,457
	65,433,022	83,430,957
Less : Closing Stock	6,628,530	13,230,500
	58,804,492	**70,200,457**
21 : Change in Inventories of Finish Goods, WIP and Stock in Trade		
Inventory at the end of the year		
- Finished Goods		
- Work in Progress	-	-
- Stock In Trade	-	-
	-	-
Inventory at the beginning of the year		
- Finished Goods		
- Work in Progress	-	-
- Stock In Trade	-	-
	-	-
	-	-

22 : Employees Benefits Expenses		
Salaries and wages	1,466,066	1,523,489
Bonus	158,443	171,049
Contribution to provident and other funds (PF)	137,823	154,295
Contribution to provident and other funds (ESIC)	45,524	49,678
Staff welfare expenses	-	23,730
Accountant Salary	48,000	48,000
Director Remuneration	1,260,000	1,260,000
	3,115,856	**3,230,241**

23 : Direct Expenses		
Electric Power Exps	372,070	419,460
Inward Transport Exps	6,790	-
Gas Exps	-	54,500
Job Work Exps	513,856	573,003
	892,716	**1,046,963**

24 : Financial Expenses		
Interest Expenses (Sharafi)	3,275,739	3,228,181
Bank Charges	7,434	4,542
	3,283,223	**3,232,723**

25 : Other Expenses		
Audit Fees	35,000	35,000
B.I.S. Marking Fee	24,072	13,400
Bad debt Exps.	-	510,928
Carried Out Freight	123,900	-
CO2 Argon Bottle Exp	36,800	-
Computer & Printer Repairing Exps	37,500	26,621
Esate Maintenance Exps.	10,800	10,800
GST Audit Fees	12,500	12,500
GST Consulting Fees	45,000	29,000
Insurance Expense	13,430	13,430
Interest on TDS	58	-
Interest on Gst	-	2,869
Kasar & Vatav	120	4
Legal Prof. Tax (TDS)	19,000	-
Muncipal Tax	115,261	112,060
Office Expense	3,856	15,450
Outward Freight Expenses	-	142,550
Packing Exps	-	11,365
Petrol & Diesel Exps	59,250	77,150
Professional Fees	-	7,500
Professional Tax	2,500	2,500
ROC Fees	10,800	7,200
Round Off	54	36
Stationery and Printing Exps.	9,170	1,250
Telephone Exps.	-	10,500
Testing & License Exps	5,500	24,000
Transportation Exps	-	23,070
Travelling Exps	-	56,400
	564,571	**1,145,583**

SARVODAY PUMPS PRIVATE LIMITED

Notes to Account forming part of Balance Sheet as on 31st March, 2026.

(8.1) List of Sundry Creditors / Trade Payable

Particulars	Amount (Rs.)
Satishbhai C Patel	48,000
Govind R Patel & Co	29,045
Total	**77,045**

(14.1) List of Sundry Debtors / Trade Receivable

Particulars	[illegible]
Ashoka Electric Co.	144,095
Brijesh Engineering Works	547,796
Chaudhary Salas	108,139
Gupta Motor Store	5,479,397
Gurukrupa Sales & Services	485,061
Hina Trading Co.	2,521,495
Rajeshwar Electrical	1,972,944
Rohit Trading Co.	42,244
Rubin Steel Enterprise	451
Sarvoday Sales	2,291,577
Shree Brahmani Auto & Sub Spare	47,672
Shree Laxmi Electric Store	703,706
Total	**14,344,577**

SARVODAY PUMPS PRIVATE LIMITED

Notes to Account forming part of Balance Sheet as on 31st March, 2026.

Sr.	Particulars	Numerator	Denominator	31st March, 2026	31st March, 2025
1	Current Ratio (in times)	Current Assets	Current Liabilities	25.10	57.88
2	Debt-Equity Ratio (in times)	Debt/borrowings	Shareholders Equity	1.88	2.23
3	Debt Service Coverage Ratio (in times)	Earnings for Debt Service (Profit after tax+Depreciation+ Interest on Term Loan)	Debt Service (Interest on Term Loan + Principal repayments)	0.58	0.87
4	Return on Equity (in %)	Net Profit After Tax	Shareholders Funds	5.48	3.27
5	Inventory turnover ratio (in times)	Sales	Average Stock= 1/2*(Opening Stock+Closing Stock)	6.78	8.01
6	Trade Receivables turnover ratio (in times)	Sales	Average Account Receivable	4.69	11.01
7	Trade payables turnover ratio (in times)	Net Credit Purchases	Average Creditors Payable	1,355.12	1,705.46
8	Net capital turnover ratio	Revenue from Operation	Average Working Capital (Current Assets- Current Liabilities)	2.82	1.78
9	Net profit ratio	Net Profit After Tax	Revenue from Operation	1.45	0.69
10	Return on Capital employed	Earnings Before Interest and Tax (Profit Before Tax + Interest on Long Term Borrowings)	Capital Employed (Shareholders Fund + LongTerm Borrowings + Deferred tax Liability)	0.09	0.07

NOTE - 1 & 2 - SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

(1) CORPORATE INFORMATION :

- Business Activity :

The Company is engaged in Manufacturing and Wholesale trading of pumps etc..

- Registered Office :

The registered office of the company is at PLOT NO. 3, MARUTI IND. ESTATE, VIJAY MILL COMPOUND, NARODA ROAD, AHMEDABAD, GUJARAT-382345..

(2) SIGNIFICANT ACCOUNTING POLICIES :

A. **Accounting Conventions**

The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles in India.

B. **Revenue Recognition**

The Company maintains its accounts generally on mercantile basis. Income and expenditure are recognized as and when they become receivable or payable. However, certain items such as dividend, NSC interest, warranty/guarantee claims, employee retirement benefits and miscellaneous expenses are accounted on cash basis.

Sales and purchases are exclusive of GST.

C. **Use of Estimates**

The preparation of financial statements requires estimates and assumptions that affect the reported amounts of assets and liabilities and income and expenses for the period. Differences between actual results and estimates are recognized in the period in which they materialize.

D. **Property, Plant and Equipment**

Property, Plant and Equipment are stated at cost less accumulated depreciation. Cost includes purchase price, borrowing costs and other costs incurred to bring the assets to their intended use.

E. **Depreciation**

Depreciation on fixed assets is provided on Straight Line Method in accordance with Schedule II of the Companies Act, 2013. Depreciation on additions during the year is provided on pro-rata basis.

F. **Inventories**

Raw Material : Valued at cost on FIFO basis.

Finished Goods and Work in Progress : Valued at cost or net realizable value, whichever is lower.

G. **Taxes on Income**

Provision for current tax is made on estimated taxable income. Deferred tax arising on timing differences is accounted for using the liability method.

H. **Borrowing Costs**

Borrowing costs directly attributable to the acquisition of qualifying assets are capitalized. Other borrowing costs are charged to the Statement of Profit and Loss.

I. **Retirement Benefits**

Provident Fund contributions are accounted on accrual basis. Gratuity and leave encashment are accounted on cash basis and no provision is made on accrual basis.

J. **Impairment of Assets**

As per AS-28, the Company has assessed its assets and found no impairment requiring recognition.

K. **Contingent Liabilities**

Contingent liabilities are disclosed but not provided for.

L. **Preliminary & Pre-operative Expenses**

NIL

M. **Foreign Currency Transactions**

Foreign currency transactions are recorded at the exchange rate prevailing on the date of transaction. Outstanding balances are translated at year-end rates and exchange differences are charged to Profit & Loss Account.

(3) NOTES ON ACCOUNTS :

1 Balances of Depositors, Trade Receivables, Trade Payables and Loans & Advances are subject to confirmation and reconciliation.

2 In the opinion of the Board of Directors, the current assets, loans and advances are realizable at the values stated in the ordinary course of business.

3 Details relating to trade receivables due from Micro, Small & Medium Enterprises and aging thereof are not available due to system limitations.

4 Details relating to trade payables to Micro, Small & Medium Enterprises and aging thereof are not available due to system limitations.

5 Previous year figures have been regrouped and rearranged wherever necessary.

6 The basis and method of valuation of inventories is as certified by the management.

7 All known liabilities have been provided for. No litigation is pending by or against the Company.

8 Contingent Liabilities not provided for :

Particulars	31st March, 2026	31st March, 2025
Bills discounted with Banks	NIL	NIL
Claims not acknowledged as debt	NIL	NIL
Guarantees given by the Company	NIL	NIL
Uncalled liability on investments	NIL	NIL

9 Amount paid to Auditors :

Particulars	31st March, 2026	31st March, 2025
Audit Fees	NIL	NIL
Other Services	NIL	NIL

10 Earnings Per Share :

Particulars	31st March, 2026	31st March, 2025
Net Profit after Tax available for Equity Shareholders	973960.97	548824.87
Weighted average number of Equity Shares	85000	85000
Nominal / Face Value of Equity Shares	10	10
Basic & Diluted Earnings Per Share	11.45836435	6.456763176

11 Managerial Remuneration :

Particulars	31st March, 2026	31st March, 2025
Director Remuneration	1260000	126000
Bonus	NIL	NIL
Contribution to PF & Superannuation Funds	NIL	NIL
Other Perquisites	NIL	NIL

12 Additional Information pursuant to Schedule III of the Companies Act, 2013 :

Particulars	31st March, 2026	31st March, 2025
C.I.F. Value of Imports	NIL	NIL
Expenditure in Foreign Currency	NIL	NIL
Earning in Foreign Currency	NIL	NIL
Dividend remitted in Foreign Currency	NIL	NIL

13 Related Party Disclosure :

Name	Relation	Nature of Transaction	Amount
Bharatbhai B Amin	Director	Remuneration	684000
Bharatbhai B Amin	Director	Interest	573584
Chandresh S Patel	Director	Interest	578006
Jayshreeben B Amin	Director	Interest	405465
Johnson Cab Electricals Pvt Ltd	Sister Concern	Purchase	1473637
Maneshkumar S Patel	Director	Remuneration	510000
Maneshkumar S Patel	Director	Interest	837806
Praptiben M Patel	Director Relative	Interest	302089
Shankerlal K Patel	Director	Interest	578789

As per our report of even date annexed
For: G R A P H S & CO.
Chartered Accountants
Firm Reg. No.:0114051W

GRAPHS & CO. CA FRN 114051W CHARTERED ACCOUNTANTS

CA GOVIND R. PATEL
Partner
Membership No.:044989
UDIN:26044989LUMDVG8760

Place: AHMEDABAD
Date: 01-06-2026

For : SARVODAY PUMPS PRIVATE LIMITED

Maneshh.S.Patel

BHARAT AMIN
Director
DIN:963550

MANESH S PATEL
Director
DIN:1715183

Place: AHMEDABAD
Date: 01-06-2026

Schedules forming part of the accounts for the year ended on 31st March, 2026

Schedule – 8

1 **Significant Accounting Policies – ICDS -I**

a. System Accounting : The financial statement has been prepared on going concern basis under the historical cost convention, in accordance with the consistently followed generally accepted accounting principles in India.
b. Revenue Recognition : The firm maintains its accounts generally on accrual basis. Income is recognized as and when they become receivable. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the assesse and the revenue can be reliably measured.
c. Purchase and Other Expenses: Purchases are accounted at cost of acquisition when risk and reward is transferred in
d. Fixed assets are stated at the cost of acquisition less depreciation provided thereon. Cost of assets includes all the cost including financial charges incurred till the date asset put to use. Depreciation on the assets is provided under WDV Method at the rates provided under the income tax act.
e. Investments : Investments are valued at cost of acquisition.

2 **Valuation of Inventories- ICDS-II**

Raw Material is valued at cost under FIFO method. Finished Goods and Goods in Process are valued at lower of cost or Net Realizable Value. Inventories have been measured at Cost or Net Realizable Value whichever is lower. Cost includes cost of conversion and other cost incurred to bring it to their present condition and location. Trading Goods is valued at cost or net realizable value. Net Realizable value is estimated selling price less estimated cost of completion and sale.

3 **Construction Contract Standard is not applicable. (ICDS-III)**

4 **Revenue Recognition - ICDS-IV**

- Assesse maintains its accounts generally on accrual basis. Income is recognized as and when they become receivable. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Assesse and the Revenue can be reliably measured.
- In sale of goods Revenue is recognized when seller transfer property In the goods to Buyer for a price and all significant risks and rewards of ownership are transferred to the Buyer
- Interest and Refund of any taxes paid are recognized as and when received.

5 **Tangible Fixed Assets - ICDS-V**

Disclosure in respect of tangible fixed assets is as per annexure to clause 18 of Form 3CD.

6 **Change in foreign exchange rate - ICDS-VI Not Applicable.**

7 **Government Grants - ICDS-VII Not Applicable**

8 **Securities - ICDS-VIII : Securities held as stock in trade is valued at cost or net realizable value.**

9 **Borrowing Cost - ICDS-IX : Not Applicable.**

10 **Provisions, Contingent Liabilities and contingent assets - ICDS X**

1	**In respect of provisions**	
(a)	A brief description of the nature of obligation;	Not Applicable
(b)	The carrying amount at the beginning and end of the previous year;	Nil
(c)	Additional provisions made during the previous year, including increases to existing provisions;	Nil
(d)	Amount used, that is incurred and charged against the provision, during the previous year;	Nil
(e)	Unused amount reversed during the previous year; and	Nil
(f)	The amount of any expected reimbursement, stating the amount of any asset that has been recognized for that expected reimbursement.	Nil

2	In respect of Contingent Assets & related income	
(a)	A brief description of the nature of the asset and related income;	Not Applicable
(b)	The carrying amount of asset at the beginning and end of the previous year;	Nil
(c)	Additional amount of asset and related income recognized during the year, including increases to assets and related income already recognized; and	Nil
(d)	Amount of asset and related income reversed during the previous year.	Nil

Notes on Accounts:

1 Taxes on Income

No provision has been made for current tax on profit. It is accounted on cash basis. Since, there was no items raising timing difference between accounting income and taxable income, no provision is made for Deferred Tax Liabilities according to AS-22 issued by the Institute Of Chartered Accountants of India.

2 Retirement Benefits : Retirement benefits, if any, payable except provided in books shall be accounted as and when paid.

3 Related Party transactions (AS) are disclosed separately in report 3CD

4 The Assesses has not received information from creditors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amount unpaid at the end of the year under this Act, has not been given.

5 Confirmation letters\contra accounts of debit and credit balances of various parties are not received by the firm. Balance due to or due by various parties are subject to confirmation and adjustment if any.

6 In the opinion of the Assesses the current assets, loans and advances are approximately of the value stated if realized in the ordinary course of business. The provision for all known liabilities are adequate

7 Wherever external evidences like bills/cash memo etc. are not available, we have relied on vouchers prepared and authentication made by Partner/proprietor regarding business expediency of the transaction.

8 No details as required by clause 44 is separately maintained by the assessee and in absence of this, we are unable to comment. Assessee informed that the required information under the clause has not been maintained in absence of any disclosure requirements under the GST law. Further, the software of the assessee is not configured to generate reports on information asked for under this clause. In view of above, we are unable to verify and report the desired information under this clause.

9 In the course of our audit, we noted that the auditee does not maintain complete records necessary to verify disallowances under section 43B(h) of the Income-tax Act, 1961. Consequently, we are unable to determine whether all amounts claimed under this section have been correctly accounted for and duly paid within the specified timeframes. This limitation restricts our ability to verify the completeness and accuracy of the compliance with section 43B(h) and thereby reporting in Clause 22. As such, our report is qualified to this extent.

For : G R A P H S & CO.
Chartered Accountants
Firm Reg. No.:0114051W

GRAPHS & CO. CA FRN 114051W CHARTERED ACCOUNTANTS

CA GOVIND R. PATEL
Partner
Membership No.:044989
UDIN:26044989LUMDVG8760

For : SARVODAY PUMPS PRIVATE LIMITED

BHARAT AMIN
Director
DIN:963550

SARVODAY PUMPS PRIVATE LIMITED
CIN: U29120GJ1999PTC036936
Accounts for the Schedules forming part of the year ended on 31st March, 2026

To,
CA GOVIND R. PATEL
Partner
G R A P H S & Co.
401-403, Arizona, Nr. Hotel Hyatt Regency, Ashram Road, Ahmedabad, Gujarat-380014

Sub: Certificate of Confirmation for the purpose of audit under section 44AB of the Income-Tax Act, 1961 for the Financial year 2025-2026. (Assessment Year 2026-2027)

Dear Sir,
Please refer to aforesaid, I hereby certify the followings: -

1 **Cash Balance**: Cash Balance was physically verified by us on 31st March and the balance shown in the balance sheet is correct.
2 **Bank Balance**: The firm is having bank accounts as shown in the balance sheet & balance as on 31st March are reconciled with respective bank and the Bank Reconciliation statement has been prepared, where ever required.
3 **Stock**: The closing stock as on 31st March of goods which was physically verified by us and valued at lower of cost price (FIFO) or net realizable value as per persisting practice, The above stock includes stock of the concern, wherever located;
4 **Debtors**: Amount receivable from the sundry Debtors as shown in the balance sheet are good and realizable in ordinary course of the business.
5 **Fixed Assets**: Fixed assets are of the concern in the name of concern is proprietor. All the fixed assets have been physically verified at the closing of he year, and are in running/usable condition.
6 **Expenditure & Income**: All expenditure and income have been accounted for upto the year-end on mercantile (accrual) method of accounting.
7 **Certificate u/s. 40A(3) – 269SS / 269TL**: We Confirm that,
(A) All payments made during the financial year 2025-2026 relating to any expenditures covered u/s. 40A(3) were made by account payee cheques drawn on a Bank or account payee Bank Drafts only.
(B) We further certify that loan or deposits taken during the year are only by account payee cheque / draft. Further certified that loan / deposits repaid during the year are paid only by account payee cheque / draft.
8 **Payment to Relatives**: The Payment to relative under section 40 A (2) (b) of the Income-tax Act, 1961 are detailed in paragraph 18 of form No. 3CD.
9 **Contingent Liabilities**: There are no contingent liabilities against the concern at the end of the year.
10 **Quantitative Details**: Quantitative details are maintained/not maintained. The closing Stock has been taken as per physical verification conducted at year-end. The Details are as per paragraph 28 of Form No 3CD.
11 **MSME Disclosure** - We confirm that there are no outstanding payments to creditors who qualify as Micro and Small under MSMEs. If any such payments are outstanding, it is our responsibility to report this to the auditor. We called information's from creditors regarding their MSME status and dues were cleared in cases who provided their MSME certification. Those who have not provided details have been considered not registered entities.
12 The financial statements are free of material misstatements, including omissions.
13 We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
14 The allocation between capital and revenue has been correctly done and that no items of capital nature have been debited to Profit & Loss account and vice versa.
15 No personal expenses have been charged to revenue accounts.
16 No fraud has been committed during the year.
17 The books are prepared on the assumption of going concern as firm is in working condition and there is no plan to shut the operation of the firm.

Yours faithfully,
For : SARVODAY PUMPS PRIVATE LIMITED

BHARAT AMIN
Director

Date: 01-06-2026
Place: AHMEDABAD