32nd
ANNUAL REPORT
2025-26

ANS Industries Limited

(CIN-L15130HR1994PLC032362)

BOARD OF DIRECTORS

Mr. Mehinder Sharma	(DIN-00036252)	Managing Director
Mr. Dhruv Sharma	(DIN-07844050)	Director
Mr. Amit Kumar Jha	(DIN-00501946)	Director
Mr. Anubhav Gumber	(DIN-10735997)	Independent Director
Mrs. Sapna Garg	(DIN-11198313)	Independent Director
Mr. Umesh Kumar		Company Secretary
Mr. Sudhir Kumar Jha		CFO

REGISTERED OFFICE & WORKS
136 KM, Village & Post Office - Shamgarh,
Dist.-Karnal, Haryana-132116,
E-mail ld-ansagro.limited@gmail.com, website:www.ansfoods.com

HEAD OFFICE
144/2, Ashram, Mathura Road, New Delhi – 110014
Phone No.011-35712699

BANKERS
Canara Bank, Malviya Nagar, New Delhi-110017
Punjab National Bank

STATUTORY AUDITORS
DMARKS & Associates
Chartered Accountants
6 H, Gopala, Rajendra Place,
110008

SECRETARIAL AUDITORS
Anuj Gupta & Associates
Company Secretary
Office No. 3 & 4, Ground Floor, Ashram New Delhi-Chowk, 102-G/1, Hari Nagar Ashram,
New Delhi-110 014

REGISTRAR AND SHARE TRANSFER AGENT
MAS Services Limited
T-34,2nd Floor, Okhla Industrial Area, Phase-II,
New Delhi-110020, Phone No.011-26387281/82/83

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NOTICE

Notice is hereby given that the 32nd Annual General Meeting of the Company will be held on Wednesday, 30th day of September, 2026 at 12:30 P.M. at the Registered Office of the Company at 136 KM, Village & PO-Shamgarh, District- Karnal, Haryana 132116 to transact the following businesses:

ORDINARY BUSINESS:

1. To receive, consider and adopt the audited financial statements of the company for the financial year ended 31st March, 2026 together with Report of the Board & the Auditors Report thereon.
2. To appoint a director in place of Mr. Dhruv Sharma (DIN-07844050), who retires by rotation and being eligible, offers himself for re-appointment.

NOTES:

1. **A member entitled to attend and vote at the Annual General Meeting (AGM) is entitled to appoint a proxy to attend and vote instead of himself/herself and such proxy need not be a member of the company. In order to be effective the instrument appointing the proxy, duly completed and signed must be deposited the Proxy Form (MGT-11) at the Registered Office of the Company not less than 48 hours before the time of commencement of the Annual General Meeting.**

   As per Section 105 of the Companies Act, 2013 read with Rule 19 of the Companies (Management and Administration) Rules 2014, a person can act as proxy on behalf of members not exceeding 50 (fifty) and holding in the aggregate not more than 10 (ten) % of the total share capital of the company carrying voting rights. A member holding more than 10% of the total share capital of the company carrying voting right may appoint a single person as proxy and such person shall not act as a proxy for any other person or member. Proxy Form is annexed to this Annual Report.
2. Pursuant to Regulation 36(3) of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 and Secretarial Standard on General Meetings (SS-2), in respect of Directors seeking appointment/re-appointment at this Annual General Meeting (“AGM”) is attached herewith.
3. As no Special Business is to be transacted at the AGM, statement pursuant to the provisions of Section 102(1) of the Act, is not annexed hereto.
4. Corporate/Institutional members (i.e. other than individuals, HUF, NRI, etc) are required to send scanned copy of its Board or governing body resolution/authorization etc., authorizing its representative to attend AGM on its behalf and to vote through remote e-voting. The said Resolution/Authorization be sent to the Scrutinizer by email through its registered email address to companyinindia@gmail.com with a copy marked to evoting@nsdl.co.in
5. Members attending the AGM through physical shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.
6. Member(s)/Proxies/Authorized Representatives are requested to bring the enclosed attendance slip duly filled in and signed for attending the meeting. Member(s) who hold equity shares in electronic mode are requested to write the Client ID and DP ID number and those who hold equity shares in physical mode are requested to write their folio number in the attendance slip.
7. In case of joint holders, only such joint holder who is named first in the order of names will be entitled to vote.

8. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, (including any statutory modification(s) and/or reenactment(s) for the time being in force), the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. Members who have cast their votes by remote e-voting prior to the AGM may participate in the AGM but shall not be entitled to cast their votes again. The manner of voting remotely by members holding shares in dematerialized mode, physical mode and for members who have not registered their email addresses is provided in the instructions for e-voting section which forms part of this Notice. The Board has appointed Mr. Anuj Gupta Proprietor of Anuj Gupta & Associates, Practicing Company Secretaries, as the Scrutinizer to scrutinize the e-voting in a fair and transparent manner.

9. Pursuant to SEBI Circular dated 3rd November, 2021 and 14th December, 2021, the Physical Securities holders has mandated to provide PAN, KYC details and Nomination Forms through Form ISR-1, Form ISR-2 ISR-3, and SH-13 (as applicable). Members holding shares in physical form are requested to submit PAN, KYC details and Nomination Form to the Company's Share Transfer Agent, M/s. MAS Services Limited, T-34, 2nd Floor, Okhla Industrial Area, Phase-II, New Delhi-110020.

10. Only Members / Proxies / Representatives / Invitees of the Company are permitted to attend the Meeting at the venue. Attendance of any other individuals, including relatives and acquaintances accompanying Members, is strictly prohibited.

11. In terms of Regulation 40 of SEBI Listing Regulations, as amended from time to time, transfer, transmission and transposition of securities shall be affected only in dematerialized form. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialization, Members are advised to dematerialize the shares held by them in physical form. Members can contact the Company /RTA of the company, for assistance in this regard.

12. Members who have not yet registered their e-mail addresses are requested to register the same with their Depository Participants ("DP") in case the shares are held by them in electronic form and with the Company/RTA in case the shares are held by them in physical form.

13. Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, telephone / mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, etc., to their DPs if the shares are held by them in electronic form and to the Company/RTA if the shares are held by them in physical form.

14. a. Member(s) holding shares in physical form and who have not registered their e-mail addresses so far, are requested to register their e-mail address for receiving all communication including Annual Report, Notices etc. from the Company electronically. Members may send to MAS Services Limited (RTA), by e-mail at: investor@masserv.com / by post T-34, 2nd Floor, Okhla Industrial Area, Phase - II, New Delhi - 110 020 and ansagro.limited@gmail.com

    b. Members holding shares in dematerialized form are requested to register / update their email addresses with the relevant Depository Participant.

15. In compliance with the MCA Circulars and SEBI Circulars, the financial statements (including Board's Report, Auditor's Report or other documents required to be attached therewith) for the financial year ended March 31, 2026 pursuant to Section 136 of the Act and Notice calling the AGM pursuant to Section 101 of the Act read with the Rules framed thereunder, such statements including the Notice of AGM, are being sent only in electronic mode to those Members whose e-mail addresses are registered with the Company / RTA/ the Depository Participant(s) In accordance

with the provisions of the Listing Regulations, the Company is being sent a letter to those members who have not registered their email addresses with Company/RTA/Depositories, containing a weblink, along with exact path, to access the complete Annual Report including notice of AGM. Members are requested to access the Annual Report electronically to support the green initiative.

Members who are desirous of obtaining hard copy of the Annual Report should send a request to the Company's e-mail id viz., ansagro.limited@gmail.com clearly mentioning their Folio number / DP ID and Client ID.

16. A copy of the Notice of this AGM along with integrated Annual Report for the FY 2025-2026 is available on the website of the Company at www.ansfoods.com, websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com and on the website of NSDL https://www.evoting.nsdl.com

17. In case a person has become a member of the Company after dispatch of the AGM Notice, but on or before the cur-off date for e-voting i.e. Wednesday**, 23rd September, 2026**, such person may obtain the User ID and Password from RTA by e-mail request on investor@masserv.com.

18. SEBI vide Circular 31st July, 2023 (updated as on August 11, 2023), has established a common Online Dispute Resolution Portal ("ODR Portal") for resolution of disputes arising in the Indian Securities Market. Pursuant to above-mentioned circulars, post exhausting the option to resolve their grievances with the RTA and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal (https://smartodr.in/login).

19. Pursuant to SEBI Circulars dated 2nd July, 2025 and 30th January, 2026, members who had submitted transfer deeds for physical shares before 1st April, 2019 and whose requests rejected, returned, or remained unprocessed due to deficiencies, have been provided a special re-lodgment window till 4th February, 2027, to re-lodge the transfer requests.

20. With a view to helping us serve the members better, members who hold shares in identical names and in the same order of names in more than one folio are requested to write to the Company to consolidate their holdings in one folio.

21. As per the provisions of Section 72 of the Act, the facility for making nomination is available to the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13 and if a member desires to opt-out or cancel the earlier nomination and record a fresh nomination, the Member may submit the same in Form ISR-3 or Form SH-14, as the case may be, to the Company's Share Transfer Agent, MAS Services Limited.

22. In terms of SEBI Circular dated 09/12/2020, the depository shall send SMS/email alerts regarding the details of the upcoming AGM to the demat holders at least 2 days prior to the date of commencement of e-voting. Hence members are requested to update the mobile no./email ID with their respective depository participants.

23. SEBI has made it mandatory for all Companies to use the bank account details furnished by the Depositories and the bank account details maintained by the RTA for payment of dividend (if any) to Members electronically. The Company has extended the facility of electronic credit of dividend directly to the respective bank accounts of the Member(s) through Electronic Clearing Service (ECS)/National Electronic Clearing Service (NECS)/ Real Time Gross Settlement (RTGS)/ Direct Credit/NEFT etc. In the absence of ECS facilities, the Company will print the bank account details if available, on the payment instrument for distribution of dividend.

Members holding shares in physical form may communicate these details to the RTA viz. MAS

Services Limited having address at RTA i.e. MAS Services Limited, having address at T-34 2nd Floor, Okhla Industrial Area, Phase-II, New Delhi 110020, by quoting the reference folio number and attaching photocopy of the cheque leaf of their active bank account and a self-attested copy of their Permanent Account Number ('PAN') card.

This will facilitate the remittance of the dividend amount as directed by SEBI in the bank account electronically. Updation of e-mail IDs and Mobile No(s) will enable the Company in sending communication relating to credit of dividend, un-encashed dividend, etc.

The Company or RTA cannot act on any request received directly from the Members holding shares in demat form for any change of bank particulars. Such changes are to be intimated only to the DPs of the Members.

24. The documents referred to in the proposed resolutions & relevant registers under the act, are available for inspection at its Registered Office of the Company during normal business hours on any working day except Saturdays, upto the date of meeting.

25. Instructions for e-voting and joining the AGM are as follows:

In terms of the provisions of section 108 of the Act, read with rule 20 of the Companies (Management and Administration) Rules, 2014, as amended (hereinafter called 'the Rules' for the purpose of this section of the Notice) and regulation 44 of the SEBI Listing Regulations, the Company is providing facility of remote e-voting to exercise votes on the items of business given in the Notice 32nd Annual General Meeting (AGM) held through physical and electronic voting system, to members holding shares as on 23rd day September, 2026 (end of day), being the cut-off date fixed for determining voting rights of members, entitled to participate in the remote e-voting process, through the e-voting platform provided by NSDL or to vote at the e-AGM.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE UNDER:-

The remote e-voting period begins on Sunday, September, 27th, 2026 at 09.00 A.M (IST) and ends on Tuesday, September, 29, 2026 at 05.00 P.M. (IST) The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Wednesday, September, 23, 2026 may cast their vote electronically / physical at AGM. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Wednesday, September, 23, 2026.

How do I vote electronically using NSDL e-Voting system?

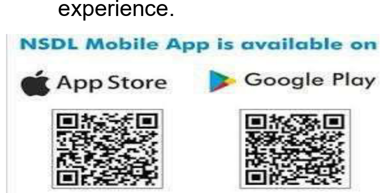
The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A. Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 2. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the **“Beneficial Owner”** icon under **“Login”** which is available under ‘IDeAS’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com Select “Register Online for IDeAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https:// www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/ Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 5. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience. 

Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www. cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. Upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact helpdesk by sending a request at evoting@nsdl.co.in or call at 022-4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no.1800 21 09911

B) Login Method for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a. If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.
   b. If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c. How to retrieve your 'initial password'?
      i. If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

	ii.	If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**
6.	If you are unable to retrieve or have not received the "Initial password" or have forgotten your password: a. Click on "**Forgot User Details/Password**?" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com. b. **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com. c. If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc. d. Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.	
7.	After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.	
8.	Now, you will have to click on "Login" button.	
9.	After you click on the "Login" button, Home page of e-Voting will open.	

Step 2: Cast your vote electronically NSDL e-Voting system.

How to cast your vote electronically NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to companyinindia@gmail.com with a copy marked to evoting@nsdl.co.in.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on toll free no.: 1800 1020 990 and 1800 22 44 30 or send a request to Amit Vishal at evoting@nsdl.co.in.

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice.

1. In case shares are held in physical mode please send signed form ISR-1 along with required document to RTA MAS Services Limited.
2. In case shares are held in physical mode please send signed form ISR-1 along with required document to RTA MAS Services Limited.
3. Alternatively shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

General Instructions

i. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date only shall be entitled to avail the facility of remote e-voting as well as voting at the AGM through ballot paper.

ii. Mr. Anuj Gupta, Prop. of Anuj Gupta and Associates Company Secretary (Membership No. A31025 CP No. 13025), has been appointed for as the Scrutinizer for providing facility to the members of the Company to scrutinize the voting and remote e-voting process in a fair and transparent manner.

iii. The Chairman shall, at the AGM, at the end of discussion on the resolutions on which voting is to be held, allow voting with the assistance of scrutinizer, by use of “Ballot Paper” for all those members who are present at the AGM but have not cast their votes by availing the remote e-voting facility.

iv. The Scrutinizer shall after the conclusion of voting at the AGM, will first count the votes cast at the meeting and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and shall make, not later than three days of the conclusion of the AGM, a consolidated scrutinizer’s report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.

v. The Results declared along with the report of the Scrutinizer shall be placed on the website of the Company www.ansfoods.com and on the website of NSDL immediately after the declaration of result by the Chairman or a person authorized by him in writing and communicated to the BSE Limited.

By Order of the Board
ANS Industries Limited
Sd/-
(Umesh Kumar)
Company Secretary
M.No.-A30516

Date: 14.08.2026
Place: New Delhi

INFORMATION OF DIRECTORS SEEKING RE-APPOINTMENT IN THE ENSUING AGM

(Pursuant to regulation 36(3) of SEBI (Listing Obligation & Disclosure Requirement) Regulations, 2015 and SS-2 on General Meeting)

The Brief Resume of Mr. Dhruv Sharma, who retires by rotation at the ensuing Annual General Meeting and, being eligible, offers himself for re-appointment, are as follows:-

Name of Director	Mr. Dhruv Sharma
DIN	07844050
Date of Birth	27/11/1995 (30 Years)
Date of Appointment	22/07/2017
Experience and Expertise/brief resume	Management Consultant
Qualification	BBA
No. of shares held in the Company	NIL
Directorship held in other Public Companies as on 31-03-2026	NIL
Membership in Committee in other public Ltd entities as on 31.03.2026	NIL
No. of Board Meeting attended during the year	4
Nature of appointment	Director liable to retire by rotation
Remuneration payable	NIL
Disclosure of Relationship between Directors inter-se	Son of Mr. Mehinder Sharma

By Order of the Board
ANS Industries Limited

Sd/-
(Umesh Kumar)
Company Secretary
M.No.-A30516

Date: 14.08.2026
Place: New Delhi

DIRECTORS' REPORT

Dear Members,

Your Directors have pleasure in presenting their 32nd Annual Report of your Company together with Annual Audited Financial Statements and Auditors' Report for the year ended 31st March, 2026.

FINANCIAL PERFORMANCE OF THE COMPANY

During the year under review, performance of the company as under:-

(Rs. in Lacs)

PARTICULARS	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Total Income	3.57	77.65
Total Expenditure before Depreciation	44.31	275.53
Profit/(Loss) before Depreciation &Tax	40.74	197.89
Depreciation	23.99	28.83
Exceptional Items	0	3.34
Tax (deferred Tax)	292.66	3.13
Net Profit/(Loss) for the year after Dep, Exceptional Item & Tax	227.94	(220.26)

STATE OF AFFAIRS OF THE COMPANY

Your Company has made net profit of Rs. 227.94 Lacs during the year 2025-26 as compared to the net loss of Rs. 220.26 Lacs during the previous year, which is due to reversal of accumulated deferred tax during the year. Directors are making sincere efforts to increase the profit of the Company.

The company is not carrying any business and plant of Company is not running during the under review. Further the Board of your company is also looking for other available options which are in the best interest of the company. The Board of the Company may also diversify the business of the Company which is in the best interest of the company & stakeholders.

DIVIDEND

The Board of Directors has decided not to recommend any amount of dividend with a view to conserve resources.

TRANSFER TO RESERVES

The Board of Directors of the Company has decided not to propose any amount to carry any reserves in the Balance Sheet.

DEPOSITS

During the year under review, your Company has not accepted any deposit within the meaning of Section 73 of the Companies Act, 2013 and Companies (Acceptance of Deposits) Rules, 2014.

CHANGE IN SHARE CAPITAL

The Authorised Share capital of the Company is Rs. 15,00,00,000/- (Rs. Fifteen Crores) divided into 1,25,00,000 (One Crore Twenty-Five Lacs) Equity Shares of Rs. 10/- each and 2,50,000 (Two Lacs Fifty Thousand) preference shares of Rs. 100/- each. The Paid-up Share Capital of the Company is Rs.

9,25,56,000 (Rupees Nine Crore Twenty-Five Lacs Fifty-Six Thousand) divided in 92,55,600 Equity Shares of Rs, 10/- each.

There is no change in the share capital of the company during the year under review.

SIGNIFICANT AND MATERIAL ORDER

There are no significant and material order passed by regulators or courts or tribunals impacting the going concern status and company's operations in future. However Information u/s. 206 (1) of the Companies Act, 2013 for inquiry into the matter of Company call by ROC NCT of Delhi and Haryana, and Company filed proper reply before ROC.

MATERIAL CHANGES AND COMMITMENTS

There was no material change and commitment affecting the financial position of the company in the financial year ended 31st March, 2026 to which the financial statement relates and the date of the report.

BOARD MEETINGS

During the year under review 4 (four) Board Meeting were held the details of which is furnished in "Corporate Governance Report" forming part of this Annual Report. The maximum gap between any two consecutive meetings did not exceed 120 days as prescribed under the Companies Act, 2013.

COMMITTEE MEETINGS

The Board has duly constituted the Audit Committee and other Committees which are mandatory for your company. Details of which is furnished in "Corporate Governance Report" forming part of this Annual Report.

POSTAL BALLOT

During the year no business was transected through Postal Ballot.

CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of Business of the Company.

ADOPTION OF IND AS

The Company had already adopted Ind As.

DECLARATION BY INDEPENDENT DIRECTORS

The Company has received necessary declaration from each Independent Director under section 149 (7) of the companies Act, 2013, that he/she meets the criteria of independence as laid down in Section 149(6) of the Companies Act, 2013 and Regulation 16 of the SEBI (Listing obligations & Disclosures Requirements) Regulations, 2015. During the year one meeting of Independent Directors was held as Schedule IV of the Companies Act, 2013 under the chairmanship of Independent Director. As required under Schedule IV of the Companies Act, 2013 and Regulation 25(7) of the SEBI (Listing obligations & Disclosures Requirements) Regulations, 2015 the company regularly familiarize it's Independent Director with their role, rights, responsibilities, etc.

APPOITMENT, REAPPOITMENT OF DIRECTORS & KMP

During the Year under review, as on 31st March, 2026, your Company had Five (5) Directors, which include One (1) Executive Director, Two (2) Non-Executive Director, One (1) Non-Executive – Independent Woman Director and One (1) Non-Executive - Independent Directors.

During the Financial Year under review, on the recommendation of Nomination and Remuneration Committee, Mrs. Sapna Garg (DIN:11198313) has been appointment as Directors (Non-Executive Independent) of the Company and Mr. Amit Kumar Jha (DIN:00501946) has been appointed as Director

(Non-Executive Non-Independent) w.e.f. 12.08.2025.

During the Financial Year under Review, Ms. Shatakshi Vashistha, Independent Directors of the Company has been resigned from the Company w.e.f. 12.08.2025.

Mr. Dhruv Sharma (DIN:07844050) who retires by rotation at the ensuing Annual General Meeting and, being eligible, offers himself for re-appointment. As per Regulation 36(3) of the SEBI (Listing Obligations & Disclosures Requirement) Regulations, 2015 the particulars of reappointments of Mr. Dhruv Sharma are given in the notice of Annual General Meeting.

As on 31.03.2026 Mr. Mehinder Sharma, Managing Director Mr. Sudhir Kumar Jha, CFO and Mr. Umesh Kumar, Company Secretary are the KMP as per the provisions of Companies Act, 2013.

NOMINATION AND REMUNARATION POLICY a policy on Directors Appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub section 3 of Section 178 of the companies Act, 2013 is annexed herewith **ANNEXURE-I** and forming part of this Report.

EVALUATION OF BOARD

Evaluation of all Board members is done annually. The evaluation is done by board, Nomination and Remuneration committee and Independent Directors with specific focus on performance and effective functioning of board and individual directors. Criteria for evaluation of board as a whole includes frequency, length, transparency, flow of information, administration and disclosure of board meetings held. Individual directors can be evaluated on the basis of their ability to contribute good governance practices, to address top management issues, long term strategic planning, individually time spent, attendance & membership in other committees, core competencies and obligation fiduciary responsibilities, etc.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134 (5) of the Companies Act, 2013 the Board of Directors, to the best of knowledge and ability, confirms that:

1. in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
2. 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 ending on March 31, 2026 and profit and loss of the company for that period;
3. 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;
4. the Directors had prepared the annual accounts on a going concern basis;
5. the Directors had laid down internal financial controls for the company which are adequate and are operating effectively;
6. the Directors had devised proper system to ensure compliance with the provisions of all applicable laws and such systems were adequate and operating effectively.

PARTICULARS OF LOANS, GURANTEES OR INVESTMENTS

The particulars of Loans, guarantees & investments under section 186 of the Companies Act, 2013 have been disclosed in the Balance Sheet.

AUDIT COMMITTEE AND STAKEHOLDERS RELATIONSHIP COMMITTEE

The Details of the all these Committees are given in Report on Corporate Governance as annexed as ANNEXURE-V and forming part of this Report.

EXTRACT OF ANNUAL RETURN

In accordance with section 92(3) of the Companies Act, 2013 read with the Companies (Management and Administration) Rules, 2014, the draft annual return in e-form MGT-7 for financial year 2025-26 has been uploaded on Company's website https://ansfoods.com/ar/ Members may also note that the annual return being uploaded on the website is a draft and the final annual return will be uploaded after the same is filed with the Ministry of Corporate Affairs (MCA).

SUBSIDIARY/JOINT VENTURE/ASSOCIATE COMPANY

No Company has become or ceased to be its subsidiary, joint ventures or associate Company during the year 2025-26.

LISTING OF SECUTIRIES OF THE COMPANY

The Shares of the Company is listed with Bombay Stock Exchange and Annual Listing fee of Bombay Stock Exchange has been paid.

CORPORATE SOCIAL RESPONSIBILITY

Provisions relating to Corporate Social Responsibility under Section 135 is not applicable to the company.

FINANCIAL INFORMATION OF SUBSIDIARY/JOINT VENTURE/ASSOCIATE COMPANY

The company has no subsidiary, joint ventures or associate Company so this disclosure is not applicable.

REPORT ON CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING & OUTGO

In accordance with the requirement of 134 (3) (m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014, your directors furnish hereunder the additional information as required:

A. CONSERVATION OF ENERGY

Company is depend on State Electricity Board for Power Supply.

B. TECHNOLOGY ABSORPTION

The Company is making efforts to absorb latest technology in the plant. Your Company has not undertaken any research & development activity.

C. FOREIGN EXCHANGE EARNING & OUTGO

During the year there is no earning and outgo of foreign exchange.

PARTICULARS OF DISCLOSURE OF REMUNARATION OF DIRECTOR AND EMPLOYEE

As required under Section 197(12) of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rule, 2014, the ratio of remuneration of each director to the median employee's remuneration and other details are annexed as ANNEXURE-II and forming part of this Report.

Your company is not paying any remuneration to its Managing Director or other Directors.

There is no employee drawing Remuneration of Rs. one crore and two lakh rupees or more in a financial year or drawing a remuneration of Rs. eight lakh and fifty thousand rupees per month and no employees hold more than 2% equity shares of the Company along with himself or spouse and dependent children as per Rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rule, 2014.

PARTICULARS OF CONTRACTS AND ARRANGEMENTS

All the related party transactions (if any) are entered on arm's length basis and in the ordinary course of business. All the transactions are in compliance with the applicable provisions of the relevant act and SEBI (Listing Obligation and disclosures Requirements) Regulations, 2015. There was no related party transactions which may have potential conflict with the interest of the company. During the year Company has not entered into any Related Party Transaction.

RISK MANAGEMENT POLICY

Although it is not mandatory, but the company has developed and adopted a risk management policy as a measure of good governance The Details of its Committee are given the Corporate Governance Report. The Policy identifies all perceived risks which might impact the operations of the company. The company is taking appropriate measure to achieve proper balance between risks and rewards.

VIGIL MECHANISM/WHISTLE BLOWER POLICY

As required under Regulation 22 of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015 read with Section 177(9) of the Companies Act, 2013 & Rules made there under, the company has established a Vigil Mechanism for their Directors and Employees to report their genuine concerns or /grievances.

The mechanism also provides for adequate safeguard against victimization of Employees and directs persons who avail of the mechanism and make provisions for direct access to the Managing Director.

MANAGEMNT DISCUSSION AND ANLYSIS REPORT

The Management Discussion and analysis as required under Regulation 34(2) of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015 is annexed as **ANNEXURE-III**

THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has zero tolerance for sexual harassment of women at its workplace and adopted a policy for prevention of Sexual Harassment of Women at workplace and has formed a Committee for implementation of said policy. No complaint of sexual harassment was received & pending during the year.

INTERNAL FINANCIAL CONTROL SYSTEM AND THEIR ADEQUACY

The Company has an internal control system, commensurate with the size, scale and complexity of its operation, the scope and authority of the internal audit function is well defined in the organization.

To maintain its objectivity and independence, Internal Audit function is laid before the Audit committee of the Board.

Based on the report of the Internal Audit & Audit Committee observation, corrective actions are undertaken by the respective department and thereby strengthen the controls.

STATUTORY AUDITORS

Pursuant to the provision of Section 139 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, M/s DMARKS & Associates, Chartered Accountants, New Delhi (Firm Regn. No.-06413N) were appointed as Statutory Auditor of the Company, in the 28th Annual General Meeting of the Company for a period of five (5) years who will hold office until the conclusion of 33rd Annual General Meeting.

The Auditors in their report have referred to the notes forming parts of the accounts the said notes are self explanatory and do not contain any qualification, reservation and remark or disclaimer and also no offence or fraud was reported by the Auditors under Section 143 (12) of the Companies Act, 2013 Companies Act, 2013.

SECRETERIAL AUDITOR

M//s. Anuj Gupta & Associates, Company Secretaries, were appointed as Secretarial Auditors of the Company for a term of 5 (five) consecutive years with from 2025-26 to 2029-30 with requisite approval of the shareholders obtained at the 31st Annual General Meeting of the Company held on 29th day of September, 2025. The Secretarial Audit Report submitted by them for FY 2025-26 in the prescribed Form MR- 3 pursuant to the provisions of Section 204 of the Act and Regulation 24A (1) of the Listing Regulations is annexed as ANNEXURE-IV and forming part of this report.

INTERNAL AUDITOR

Pursuant to the provisions of the Section 138 of the Companies Act, 2013 read with the Companies (Accounts) Rule 2014, the company has appointed M/s. Rajesh Umashankar & Co (Chartered Accountants) as Internal Auditor of the Company.

ANNUAL SECRETARIAL COMPLINACE REPORT

Pursuant to SEBI Circular No. CIR/CFD/CMDI/27/2019 dated 8th February, 2019 your company has submitted the Secretarial Compliances Report Not applying on the Company.

QUALIFICATION, RESERVATION AND ADVERSE REMARK

Auditors' Report on Annual Accounts & Secretarial Audit Report of the company are self-explanatory and do not contain any reservation, qualification & adverse remark or disclaimer made by Statutory Auditor and Secretarial Auditor so no comment or explanation is required by Board.

MAINTENANCE OF COST RECORDS

Your company is not required to maintain cost audit records as specified by the Central Government.

DISCLOSURE OF COMPLIANCES WITH SECRETARIAL STANDARDS

Your directors confirm that the Secretarial Standards as issued by the Institute of Company Secretaries of India have been complied with.

INDUSTRIAL RELATIONS

During the period the relations with all employees of the company were cordial and congenial atmosphere prevailed your directors appreciate the devoted services rendered by the employees of the Company.

REPORT ON CORPORATE GOVERNANCE

In term of requirements of Regulation 34(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a separate Report on Corporate Governance together with Auditors' Certificate regarding compliances of the conditions of Corporate Governance are annexed as ANNEXURE V and forming part of this report.

DISCLOSURE UNDER THE MATERNITY BENEFIT ACT, 1961.

The company has complied with the provisions under the Maternity Benefit Act, 1961 and rules made thereunder. The Company continues support to all eligible employees with maternity benefits in line with the statutory requirements. During the year under review, no application received & pending under the Maternity Benefit Act, 1961.

THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH REASONS THEREOF.

During the year under review, there is no instance of Onetime Settlement with any Banks or Financial Institution.

DETAILS OF APPLICATION MADE OR ANY PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR:

There was no application made and no proceedings were pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year under review.

ACKNOWLEDGEMENT

Your Directors wish to convey their thankful appreciation for the constant and enthusiastic support of the Company's Customers, Shareholders, Suppliers, Bankers and the State & Central Governments without which the Company would not have been able to accomplish whatever it has actually attained.

Your Directors also take this opportunity to express their appreciation of the earnest efforts put in by the employees at all levels in achieving the corporate objectives.

By order of the Board
ANS Industries Limited

	Sd/-	Sd/-
	(Mehinder Sharma)	(Amit Kumar Jha)
Date: 14.08.2026	Managing Director	Director
Place: New Delhi	DIN: 00036252	DIN: 07844050

ANNEXURE-I

NOMINATION AND REMUNERATION COMMITTEE

Nomination and Remuneration Committee was framed with the responsibility for determining the remuneration of director including any compensation payments to Directors and KMP.

The Nomination & Remuneration Committee as on 31/03/2026 composition of same are in conformity with the requirements of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, which consists two Non-Executive Independent Director and one Non-Executive Non-Independent Director. During the year the Committee met two time i.e. 12.08.2025 & 14.02.2026.

The Details of Composition of the Committee and their attendance are given below:

Name of Member	Designation	Category	No. of Meeting which was entitled to attend	No of Meeting Attended
Mr. Anubhav Gumber	Chairman	Non- executive & Independent Director	2	2
Mr. Dhruv Sharma	Member	Non-executive & Non-independent	2	2
Ms. Shatakshi Vashistha	Member	Non- executive & Independent Director	1	1
Mrs. Sapna Garg	Member	Non- executive & Independent Director	1	1

Note: The Board has reconstituted the committees in its meeting held on 12.08.2025 due to resignation of Ms. Shatakshi Vashistha from the post of Independent Director and appointment of Mrs. Sapna Garg as Independent Director.

Performance Evaluation:

Pursuant to the provisions of Companies Act, 2013 and Regulation 17 (10) of the Listing Regulations, Board has carried out an annual performance evaluation of its own performance, Committees and the Directors individually. The manner in which the evaluation has been carried out, detailed below: The performance evaluation of the Board as a whole, Chairman and Non-Independent Directors were carried out by the Independent Directors. The Independent Directors evaluated the parameters viz., level of engagement, duties, responsibilities, performance, obligations and governance safeguarding the interest of the Company. The performance evaluation of independent directors was carried out by the entire Board.

Policies:

The Company has constituted Nomination and Remuneration Committee to lay down criteria and term & Conditions with regard to identifying persons who are qualified to become Directors and person who are qualified to be appointed in Senior Management and KMP and to determine their remuneration.

Remuneration Policy

Nomination and Remuneration Committee shall recommend the remuneration, including the commission based on the net profits of the Company for the Executive and Non - Executive Directors. This will be then approved by the Board and shareholders. Prior approval of shareholders will be obtained wherever applicable. Presently Company is not paying any remuneration by way of salary, perquisites and allowances (fixed component) to Managing Director(s) or Whole time Director. Perquisites and retirement benefits are paid according to the Company policy as applicable to all employees. Non-Executive Independent Directors are appointed for their professional expertise in their individual capacity as independent professionals. Non- Executive Independent Directors may receive sitting fees for attending the meeting of the Board and Board Committees as may be decided by the Board and/or approved by the Shareholders from time to time.

Directors, KMPs and Senior Management Personnel

Directors, KMPs and senior management personnel: The remuneration of Directors, KMPs and senior management largely consists of basic salary, perquisites, allowances and performance incentives. Perquisites and retirement benefits are paid according to the Company policy; subject to prescribed statutory ceiling. The components of the total remuneration vary for different grades and are governed by the industry pattern, qualification & experience/merits, performance of each employee. The Company while deciding the remuneration package takes into consideration current employment scenario and remuneration package of the industry.

Remuneration of Directors

Presently the Company is not paying any sitting fee to its directors for attending Board Meetings and committee meetings. The Company is also not paying any remuneration to its Managing Director.

By order of the Board
ANS Industries Limited

	Sd/-	Sd/-
	(Mehinder Sharma)	(Amit Kumar Jha)
Date: 14.08.2026	Managing Director	Director
Place: New Delhi	DIN: 00036252	DIN: 07844050

ANNEXURE-II

RATIO OF REMUNERATION OF EACH DIRECTOR TO THE MEDIAN EMPLOYEE'S REMUNERATION AND OTHER DETAILS DICLOSURES

Pursuant to Section 197(12) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

(i) Ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2025-26, the percentage increase in remuneration of each director, Chief Financial Officer and Company Secretary during the financial year 2025-26 are as under:-

The Company is not paying any remuneration to its directors including Managing Director, so ratio of the remuneration of each Director to the median remuneration of the employee's remuneration is not applicable. For this purpose sitting fees, if any, not considered as remuneration.

In the Financial year 2025-26, no increase was made in the remuneration of Chief Financial Officer & Company Secretary.

(ii) The percentage increase in the median remuneration of the employees of the Company for the Financial Year 2025-26.

In the financial year 2025-26, no increase was made in the remuneration of employee.

The Median Remuneration of Employees of the Company during the Financial Year 2025-26 was Rs. 1.85 Lakh p.a.

(iii) The number of permanent employees on the rolls of the Company

There were 7 permanent employees on the rolls of company as on 31st March, 2026.

(iv) Average percentage increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentage increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration.

Average percentage increase already made in the salaries of employees other than the managerial personnel in the last financial year was **NIL** and increase in managerial personnel was **NIL**.

(v) Affirmation that the remuneration is as per the remuneration policy of the Company:

It is hereby affirmed that the remuneration is as per the Remuneration Policy of the Company.

By order of the Board
ANS Industries Limited

	Sd/-	Sd/-
	(Mehinder Sharma)	(Amit Kumar Jha)
Date: 14.08.2026	Managing Director	Director
Place: New Delhi	DIN: 00036252	DIN: 07844050

ANNEXURE-III

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Company is operating only one segment Vis Food Processing. However the company has not processed any green pea during the year.

1. Industry Structure and Outlook

In India, the domestic consumption behavior is undergoing a transformation and this change has been confirmed by an independent study initiated by the Company. These changes bode well for the Indian Frozen Foods industry where current penetration levels are substantially lower than other Asian countries.

In terms of international competitiveness as a supplier, India has strong fundamentals. It has the world's second largest arable land and its climatic and soil diversity allows it to produce a host of tropical and exotic crops. Internationally trade in processed foods is growing and represents 75% of global agricultural trade.

In recognition of the above, the Government of India and select State Governments are offering a series of incentives to the industry for the establishment and expansion of food processing facilities and food chain.

2. Opportunities and Threats

Frozen products offer a variety of benefits to consumers in terms of reduced time and labour costs, quality, product consistency, reduced prep- time, portion control, convenience, and avoidance of wastage, ease of storage, price stability and economics. The Foods Services Industry is an untapped segment of the market of the emerging frozen food market and presents itself as a significant opportunity.

The major threats to the industry arise out of backward integration of the emerging formats into private labeling, stringent food laws and stiff import duties of these products of importing countries and aggressive export pricing by China that can virtually block exports from India.

3. Risks and concerns

The Food Processing Business is dependent upon an assured supply of quality raw materials at competitive and predictable prices. Fluctuations in raw material prices and crop failures due to adverse climatic conditions present a business risk.

Whilst the country boasts of a large and diverse supply of raw materials, horticulture production in the country is primarily targeted towards production for the wet market. The pace at which the horticulture practices transform is a concern.

The products are stored and transported at sub – zero temperature and third-party facilities are used extensively. Whilst a risk assessment is carried out in the selection and engagement of these third-party facilities are used extensively, therefore the risks exist.

4. INTERNAL FINANCIAL CONTROL SYSTEM AND THEIR ADEQUACY

The Company has an internal control system, commensurate with the size, scale and complexity of its operation, the scope and authority of the internal audit function is well defined in the organization.

To maintain its objectivity and independence, internal audit function is laid before the Audit committee of the Board.

Based on the report of the internal audit & Audit Committee observation, corrective actions are undertaken by the respective department and thereby strengthen the controls.

5. Segment-wise Financial Performance

Segment wise performance is not applicable as the company is not operating factory during the year.

6. Financial & Operational Performance

The total revenue during the year under review was Rs. 3.57 Lacs as against Rs. 77.65 during the previous year financial year. The Company has registered profit of Rs. 227.94 Lacs as against the net loss of Rs. 220.26 Lacs during the previous financial year.

7. Human resources development and industrial relations

The current strength of staff is 7. A higher than normal attrition rate was observed primarily on account of changes in the industry and the transformation. Industrial relations at the plant during the year were cordial.

8. Disclosure of Accounting Treatment

In the preparation of the financial statements, the company has followed the Accounting Standards referred to in Section 133 of the Companies Act, 2013.

9. Cautionary Statement:

The statement in the 'Management Discussions and Analysis Report' with regards to the projections, estimates and expectations have been made in good faith. But Achievement of results is subject to the Risks, uncertainty and moreover condition of weather and availability and supply of raw material.

By order of the Board
ANS Industries Limited

	Sd/-	Sd/-
	(Mehinder Sharma)	(Amit Kumar Jha)
Date: 14.08.2026	Managing Director	Director
Place: New Delhi	DIN: 00036252	DIN: 07844050

ANNEXURE-IV

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31ST, 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,

The Members of

ANS Industries Limited

136 KM, Vill & P.O. Shamgarh, Distt-. Karnal, Haryana, India -132016

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. ANS Industries Limited (hereinafter called “the company”) having (CIN L15130HR1994PLC032362). Secretarial Audit was conducted in a manner that provided me/us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my/our opinion thereon.

Based on my verification of the Company’s books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my/our opinion, the company has, during the audit period covering the financial year ended on **March 31st, 2026,** complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made there under;

(ii) The Securities Contracts (Regulation) Act, 1956 (‘SCRA’) and the rules made there under;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowing.

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (‘SEBI Act’):-

   a) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

   b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

   c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, ***(Not applicable as the Company has not issued any securities during the year under review)***

e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 ***(Not applicable as the Company has not issued any share-based employee benefits / sweat equity shares to its employees during the year under review)***

f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 ***(Not applicable as the Company has not issued or listed any non-convertible / debts securities during the year under review);***

g) The the Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025*, regarding the Companies Act and dealing with client to the extent of securities issued* ***(Not applicable as the Company is not registered as Registrar to an Issue and Share Transfer Agent);***

h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 ***(Not applicable as the Company has not opted for delisting during the financial year under review);***

i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 ***(Not applicable as the Company has not done any Buyback of Securities during the financial year under review)***

(vi) Other Laws specifically applicable to the Company:

There are no specific laws applicable during the year due to factory was not running during the year, however general corporate laws and labour laws applicable in the ordinary course.

We have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by The Institute of Company Secretaries of India with respect to Board and General Meetings.

(ii) The Listing Agreement (s) entered into by the Company with BSE Limited read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, standards etc. mentioned above.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision of the Board of Directors is carried through and are captured and recorded as part of the minute. There were no dissenting views.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period the company has not made any of the following events /actions which have major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.

Public/Right/Preferential Issue of shares/debentures/sweat equity, etc.

1. Redemption/buy-back of securities.
2. Merger/amalgamation/reconstructions. etc.
3. Foreign Technical Collaboration.

NOTE: This report is to be read with our letter of even date which is annexed as Annexure A and Forms an integral part of this report.

For Anuj Gupta & Associates
(Company Secretaries)

Sd/-
Anuj Gupta
Prop.
ACS No.: 31025
CP No. 13025
UDIN- A031025H000890501
Peer Review Certificate No. 1126/2021

Place: New Delhi
Date: 20.07.2026

ANNEXURE A TO THIS SECRETARIAL AUDIT REPORT

To,
The Members of
ANS Industries Limited
136 KM, Vill & P.O. Shamgarh,
Distt- Karnal, Haryana-130116

Secretarial Audit Report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the Company. our responsibility is to express an opinion on these secretarial records based on my audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. I believe that the process and practices, I followed provide a reasonable basis for my opinion
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts the Company.
4. Whenever required We, have obtained Management representation about the Compliances of laws, rules and regulations and happenings of evets, etc.
5. The compliances of the provisions of corporate and other applicable laws, rules, regulations, standards is responsibility of the management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.
7. We further report that the compliances by the Company of applicable financial laws like Direct and Indirect Tax laws has been reviewed in this audit since the same has been subject to review by the Statutory Auditor of the company.

For Anuj Gupta & Associates
(Company Secretaries)

Sd/-
Anuj Gupta
Prop.
ACS No.: 31025
CP No. 13025
UDIN- A031025H000890501
Peer Review Certificate No. 1126/2021

Place: New Delhi
Date: 20.07.2026

ANNEXURE-V

REPORT ON CORPORATE GOVERNANCE

(Pursuant to Part-C of the Schedule V of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015

1. COMPANY'S PHILOSOPHY ON CODE OF CORPORATE GOVERNANCE

Company's philosophy on Corporate Governance practices is based on high standard of "universally acceptable" ethical values and disciplined approach. The policies, procedures and practices that are installed in the organization ensure requisite care and diligence in functioning as well as providing transparency and accountability for performance thereby enhancing shareholders and other stakeholder's value and safeguarding their interest. All Directors and members of senior management and employees are bound by Code of Conduct that sets out the fundamental standards to be followed in all actions carried out on behalf of the Company.

2. BOARD OF DIRECTORS

As on 31st March 2026, The Board of Directors of the Company consists of 5 (Five) Directors out of which one is woman Director. The day to day affairs of the company are conducted by the Managing Director subject to supervision & control of others members of the Board of Directors of the Company. There is optimum combination of executive and non-executive Directors in the Board and independent Directors.

The Board Comprises of qualified members who bring in the required skills, competencies and expertise that allows them to effective contribution to its Board and Committees.

The Board satisfies that its current composition reflects an appropriate mix of knowledge, skills and experience which required to be function properly.

The material information is available to the Board of Directors to ensure adequate disclosures and transparent decision making process.

During the year ended 31st March, 2026, the Board met 4 (Four) times on 23.04.2025, 12.08.2025, 14.11.2025, & 14.02.2026

The composition of the Board of the Directors, Meeting Attended. No. of Directorship, No. of shares held, etc. by the Directors of the company are given as under:

Name of Directors	Designation & Categories	Attendance		No. shares held	No. of Directorship in other public Companies	Number of other Committee Memberships	
		Board Meeting	Last AGM			Chairman	Member
Mr. Mehinder Sharma	Executive & Managing Director	3	Yes	4683680	1	NIL	NIL
Mr. Dhruv Sharma	Non – executive Non-Independent Director	4	Yes	NIL	NIL	NIL	NIL
Mr. Anubhav Gumber	Non – executive Independent Director	4	Yes	NIL	NIL	NIL	NIL
Ms. Shatakshi Vashistha*	Non – executive Independent Director	2	No	NIL	NIL	NIL	NIL

Mr. Amit Kumar Jha**	Non – executive Non-Independent Director	2	Yes	2500	NIL	NIL	NIL
Mrs. Sapna Garg #	Non – executive Independent Director	2	Yes	NIL	NIL	NIL	NIL

* Ms. Shatakshi Vashistha has been resigned from Directorship w.e.f. 12.08.2025

** Mr. Amit Kumar Jha has appointed as Directors (Non-Executive Non-Independent) of the Company w.e.f. 12.08.2025.

Mrs. Sapna Garg has appointed as Directors (Non-Executive Independent) of the Company w.e.f. 12.08.2025

The number of directorships excludes the directorship of Private Companies, Foreign Companies, Companies under Section 8 of the Companies Act, 2013 and membership / Chairmanship of only Audit Committee and Stakeholder's Relationship Committee of includes all public companies (excluding ANS Industries Limited) have been considered.

None of the Directors on the Board is a member of more than 10 committees and Chairman of more than 5 committees across all the companies in which they are Directors Independent Directors are not serving Independent Directors in more than 7 listed Companies.

Mr. Dhruv Sharma is son of Mr. Mehinder Sharma managing Director of the Company. None of Directors are related to any other Directors of the Company.

As Per Clause 7 of the Schedule IV of the Companies Act, 2013 and Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, a separate meeting of Independent Directors of the Company was held on 14th February, 2026 in absence of all the Non- Independent Directors. All the Independent Directors were present in the meeting.

All the Independent Directors confirmed that they meet the criteria of Independence as lays down under the Act and the listing obligations.

As per Regulation 25(7) SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 familiarization program has been carried out by the company for its Independent Directors as when required.

3. AUDIT COMMITTEE

Terms of Reference

The role and terms of Audit Committee covers the area of Regulation 18 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and section 177 of the Companies Act, 2013 besides other terms as may be referred to by the Board of Directors of the Company. The minutes of the Audit Committee are taken note by the Board of Directors.

Composition and Committee Meetings:

The Audit Committee consists two Non-Executive Independent Director and one Non-Executive Non Independent Director. During the year the Audit Committee met four times i.e. 23.04.2025, 12.08.2025, 14.11.2025 & 14.02.2026.

The Details of Composition of the Committee and their attendance are given below:

Name of Member	Designation	Category	No. of Meeting which was entitled to attend	No of Meeting Attended
Mr. Anubhav Gumber	Chairman	Non- executive & Independent Director	4	4
Ms. Shatakshi Vashistha	Member	Non- executive & Independent Director	2	2
Mr. Dhruv Sharma	Member	Non-executive & Non-independent	4	4
Mrs. Sapna Garg	Member	Non- executive & Independent Director	2	2

Note: The Board has reconstituted the committees in its meeting held on 12.08.2025 due to resignation of Ms. Shatakshi Vashistha from the post of Independent Director and appointment of Mrs. Sapna Garg as Independent Director.

During the year there is no such incident where Board has not accepted the recommendation of the Audit Committee during the period under review.

The Company Secretary acts as the Secretary of the Committee.

4. NOMINATION AND REMUNERATION COMMITTEE

The detail as required about this Committees is given as **ANNEXURE-I** and forming part of this Report.

5. STAKEHOLDERS RELATIONSHIP COMMITTEE

The Stakeholders Relationship Committee is constituted in accordance with Regulation 20 of SEBI (LODR) Regulation, 2015 read with Section 178 of the Companies Act, 2013 which consists two Non-Executive Independent Director and one Non-Executive Non-Independent Director. During the year the Committee met two time i.e. 15.12.2025 & 14.02.2026.

The Details of Composition of the Committee and their attendance are given below:

Name of Member	Designation	Category	No. of Meeting which was entitled to attend	No of Meeting Attended
Mr. Anubhav Gumber	Chairman	Non- executive & Independent Director	2	2
Ms. Shatakshi Vashistha	Member	Non- executive & Independent Director	0	0
Mr. Dhruv Sharma	Member	Non-executive & Non-independent	2	2
Mrs. Sapna Garg	Member	Non- executive & Independent Director	2	2

Note: The Board has reconstituted the committees in its meeting held on 12.08.2025 due to resignation of Ms. Shatakshi Vashistha from the post of Independent Director and appointment of Mrs. Sapna Garg as Independent Director.

The brief terms of reference of the Committee include redressing of investors'/shareholders' complaints and requests like transfer of shares, non-receipt of share certificate after transfer, Annual Report, etc.

During the year, the company has not received any compliant from shareholders/investors. None of the investor's complaints are pending during the year.

The Company Secretary acts as the Secretary of the Committee.

6. RISK MANAGEMENT COMMITTEE:

During the year under review, the provision of Regulation 21 of SEBI (LODR) Regulation, with respect to Risk Management Committee, are not applicable on the Company.

7. PARTICULARS OF SENIOR MANAGEMENT:

Name	Designation
Sh. Mehinder Sharma	Managing Director
Sh. Umesh Kumar	Company Secretary
Sh. Sudhir Kumar Jha	Chief Financial Officer

8. GENERAL BODY MEETINGS

The detail of the last three Annual General Meetings of the Company are as under:

Year	Venue	Day & Date	Time
2022-23	136 KM, Village & Post office-Shamgarh, District-Karnal, Haryana-132116	Saturday, 30/09/2023	12.30 PM
2023-24	136 KM, Village & Post office-Shamgarh, District-Karnal, Haryana-132116	Monday, 30/09/2024	12.30 PM
2024-25	136 KM, Village & Post office-Shamgarh, District-Karnal, Haryana-132116	Monday, 29/09/2025	12.30 PM

No Extra-ordinary General Meeting of the members was held during the year 2025-26

No resolution was passed through Postal Ballot during the year 2025-26

SPECIAL RESOLUTION PASSED IN PREVIOUS THREE AGMs

In 2022-23, No Special Resolution was passed at the AGM

In 2023-24 Two Special Resolution passed for Appointment of Independent Directors

i. Appointment of Mr. Anubhav Gumber (DIN:10735997) as an Independent Director of the Company for a period of five years w.e.f. 29.08.2024.

ii. Appointment of Ms. Shatakshi Vashistha (DIN:10738920) as an Independent Director of the Company for a period of five years w.e.f. 29.08.2024

In 2024-25 Two Special Resolution passed with requisite majority

i. Appointment of Mr. Amit Kumar Jha (DIN: 00501946) as a Director of the Company (Non-Executive & Non-Independent)

ii. Appointment of Ms. Sapna Garg (DIN: 11198313) as Director of the Company (Non-Executive & Independent)

iii. Appointment of M/s. Anuj Gupta & Associates, Practicing Company Secretaries as Secretarial Auditors for a term of 5 (Five) consecutive year from 2025-26 to 2029-30. (special business and ordinary resolution)

9. MEANS OF COMMUNICATION

The financial results of the Company are normally published in the newspapers viz Pioneer / Financial Express (in English Language) & Vir Arjun / Jansatta (in Hindi Language).Your Company believes that all shareholders have access to adequate information about the Company and also posted on company's website, all the periodicals compliances like shareholding Pattern, Financial Results etc, are also being filed electronically with online portal "BSE Listing Centre and posted on the website of the Company, i.e. www.ansfoods.com.

10. GENERAL SHAREHOLDERS INFORMATION

a) Annual General Meeting (Date, Time and Venue):

The 32nd Annual General Meeting of the Company will be held on Wednesday, 30th September, 2026 at 12.30 P.M. at the registered office of the Company at 136 K.M., Village & Post office - Shamgarh, District-Karnal, Haryana-132116.

b) Financial Year:

1st April, 2025 to 31st March, 2026

c) Payment Divided Date:

No Dividend has been recommended by the Company.

d) Listing on Stock Exchange and confirmation of annual fees:

The Company Shares are listed on BSE Ltd, P.J Tower, Dalal Street Mumbai-400001 and listing fee for the year 2025-26 & 2026-27 has been paid.

e) BSE Limited, Script Code, Trading Symbol & ISIN for Dematerialization of shares :

Script Code: 531406/ANSINDUS **ISIN :** INE234J01018

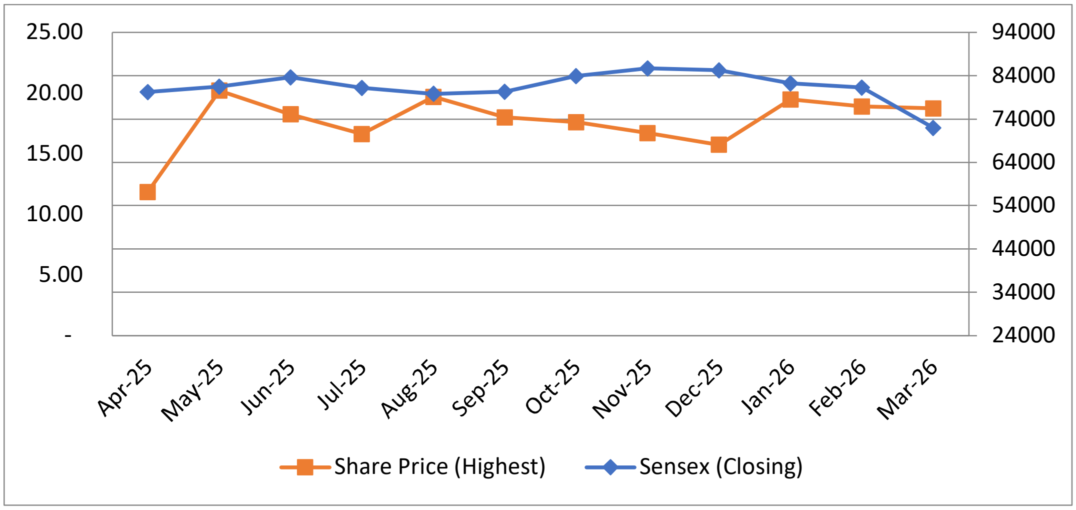
f) Market Price (in Rs.) Data of each Month during the last financial year

Month	High	Low
Apr-25	11.85	10.25
May-25	20.20	12.44
Jun-25	18.24	17.50
Jul-25	16.63	10.50
Aug-25	19.69	9.99
Sep-25	18.00	17.60
Oct-25	17.60	16.00
Nov-25	16.70	11.26
Dec-25	15.73	9.76
Jan-26	19.45	14.94
Feb-26	18.90	17.00
Mar-26	18.74	16.15

g) Registrar & Share Transfer Agent:

M/s. MAS Services Limited, T-34, 2nd Floor, Okhala industrial Area, Phase-II, New Delhi – 110020 Phone No.01126387281/82/83 Email: **investor@masserv.com.**

h) Share Price Performance in comparison to BSE SENSEX: April, 2024 to March, 2025



i) Share Transfer System

The company has appointed M/s MAS Services Ltd., New Delhi as the Registrar and Transfer Agent for all shares related works i.e. transmission of shares, duplicate issue of certificate, change of address /mandate, update bank detail etc. The Share Transfer Committee is empowered to approve / ratify the shares related works done by RTA and officer(s) of the company.

Further in terms of Regulation 40 (1) of SEBI Listing Regulations, as amended, securities can be transferred only in dematerialized form w.e.f. April 1, 2019, except in case of request received for transmission or transposition of securities etc. Members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Transfers of equity shares in electronic form are effected through the depositories with no involvement of the Company.

j) (a) Distribution of Shareholding

The Distribution of shareholding as on 31st March, 2026 was as follows:

S / No.	No. of Equity Shares Held	No. of Share holders	Percentage of total shareholders	No. of Shares Held	Percentage of total shares
1.	1 to 5000	970	67.879	218984	2.365
2.	5001 to 10000	283	19.804	249073	2.691
3.	10001 to 20000	79	5.528	121317	1.310
4.	20001 to 30000	21	1.469	54301	0.586
5.	30001 to 40000	5	0.349	17839	0.192
6.	40001 to 50000	5	0.349	24813	0.268
7.	50001 to 100000	12	0.839	91050	0.983
8.	100001 and above	54	3.778	8478223	91.601
	TOTAL	**1429**	**100.000**	**9255600**	**100.000**

k) (a) Categories wise Shareholding as on 31/03/2026

Category of shareholders	No. of shares held	% of shareholding
Promoter & Promoter Group (A)		
Indian	4904255	52.99
Foreign	Nil	Nil
Sub-Total (A)	4904255	52.99
Public Shareholding (B)		
Institutions	50000	0.54
Central Govt. / State Govt. President	0	0
Non-Institutions	4301345	46.47
Sub –Total (B)	4351345	47.01
Shares held by custodians and against which Depository Receipt has been issued (C)	0	0
GRAND TOTAL(A+B+C)	**9255600**	**100**

l) Dematerialization of Shares & Reconciliation of Share Capital Audit

The shares of your Company are being traded in electronic form and the Company has established connectivity with both the depositories i.e. National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL). In view of the numerous advantages offered by the Depository system, Members are requested to avail the facility of dematerialization of shares with either of the Depositories as aforesaid.

Liquidity: The Company's Equity Shares are traded on BSE Limited.

A Practicing Company Secretary carried Reconciliation of Share Capital Audit to reconcile the total admitted capital with National Securities Depository Limited and Central Depository Services (India) Limited and with total issued/ paid up listed capital shares of the company. This audit is carried out every quarter and the report thereon is submitted to the stock exchange and is also placed before the Board of Directors. The Audit *interalia* confirms that the total listed and paid-up capital of the company is in agreement with the aggregate of the total number of shares in dematerialized form (held with NSDL & CDSL) and total number of shares held in physical form.

During the year ended 31st March, 2026 following number of shares of the Company were held in Dematerialized Form & Physical Form:

NSDL Holding	6007382	Shares
CDSL Holding	1477618	Shares
Physical Holding	1770600	Shares
Total Holding	**9255600**	**Shares**

and no request is pending for more than 21 days in NSDL as well as CDSL.

m) Plant Location

The manufacturing plant of the Company is located at 136 KM, Village & Post office - Shamgarh, Dist. - Karnal, Haryana-132116

n) Address for correspondence

The Investors can personally contact or send their correspondence either to RTA or at the Company's Head Office, at the following address:

ANS Industries Limited

144/2, Ashram, Mathura Road, New Delhi – 110014

Tel –011-35712699, E-mail: ansagro.limited@gmail.com

o) Outstanding GDR/ADR/Warrants

As on 31st March 2026, there is no outstanding ADRs/GDRs/Warants or any convertible instruments.

p) Credit Ratings Provisions

During the year ended 31.03.2026 credit ratings provisions are not applicable to the company.

9. OTHER DISCLOSURES

a) During the year ended 31st March, 2026, there is no materially significant related party transaction that has potential conflict with the interest of the company at large. Related party transaction if any entered was at arm's length price and same was disclosed in the financial statements.

b) There has not been any non-compliance and no penalties have been imposed on the Company by the Stock Exchange, SEBI or any such other Statutory Authority, on any matter relating to the capital markets, during the last three years.

c) The Company has formulated a Whistle Blower Policy (Vigil mechanism). Any directors or employee may report any non-compliance to the Chairman of Audit Committee. Confidentiality is maintained of such reporting and ensured that the whistle blowers are not subject to any discrimination. No personnel have been denied access to the Audit Committee.

d) The Company has not adopted any non-mandatory requirements of listing regulations.

e) The company has no subsidiary, so policy on material subsidiary is not applicable.

f) The Company has complied with all applicable requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 have been complied with and has adopted suitable reporting system on compliances of all major laws applicable to the company. which is placed before the Board at its periodic meeting.

g) During the year under review the company has not raised any money through preferential allotment or qualified institutional placement.

h) A certificate from practicing Company Secretary regarding debar or disqualification of the Directors of the company has been annexed in this Annual Report as ANNEXURE NO.VII

i) The Board has accepted all recommendation of all its committees constituted by the Board.

j) The Total fee for all services paid to the Statutory Auditors is Rs 55,000/- plus taxes.

k) Disclosure in relation to the sexual harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 have been complied with.

l) There is no modified opinion in Audit Report.

m) The Company's financial results are published in the newspapers and also posted on the website of the company, hence, the financial results are not sent to the shareholders.

10. CERTIFICATE ON COMPLINACES OF CONDITIONS OF CORPORATE GOVERNANCE

The Company has complied with the applicable requirements of listing regulation for the purpose of Corporate Governance and A certificate from practicing Company Secretary is annexed as ANNEXURE NO.VI

11. CERTIFICATE FOR NONQULAIFICATION OF DIRECTOR

A Certificate from practicing Company Secretary regarding non-disqualification of directors is annexed as ANNEXURE NO.VII

12. CODE OF CONDUCT

The company has formulated a code of Conduct for its Board of Directors and Members of Senior management. Board Members and Members of Senior Management have affirmed compliance with said code of conduct. A certificate thereon duly signed by Managing Director is annexed as ANNEXURE-VIII and forming part of this Report.

13. MANAGING DIRECTOR /CFO DECLARATION

The Board has laid down Annual Certification on financial reporting and internal control signed by Managing Director and Chief Financial Officer (CFO) of the Company in terms of Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosures Requirement) Reglations,2015 is attached as an ANNEXURE –IX and forming part of this report.

15. DISCLOSURE WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSUPENSE ACCOUNT: Not applicable.

By order of the Board
ANS Industries Limited

	Sd/-	Sd/-
	(Mehinder Sharma)	(Amit Kumar Jha)
Date: 14.08.2026	Managing Director	Director
Place: New Delhi	DIN: 00036252	DIN: 07844050

ANNEXURE VI

CERTIFICATE BY PRACTISING COMPANY SECRETARY ON COMPLIANCE OF CONDITIONS OF CORPORATE GOVERNANCE

(Pursuant to Part E of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,

The Members of

ANS Industries Limited

136 KM, Vill & P.O. Shamgarh, Distt- Karnal, Haryana, India-132 016

I have examined the compliance of conditions of Corporate Governance by **ANS Industries Limited (CIN-L15130HR1994PLC032362)** for the year ended **31st March, 2026** as stipulated in Part E of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. ("Listing Regulations")

The Compliance of conditions of Corporate Governance is the responsibility of the management. Our examination was limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the Financial Statements of the Company.

In my opinion and to the best of our information and according to the explanations given to us, we certify that the company has complied with the conditions of Corporate Governance, extent to applicable, as stipulated in the abovementioned SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I further state that no investor's grievances are pending for the period against the company as per records maintained by the investor's grievances Committee.

I further state that such compliance is neither an assurance as to future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Anuj Gupta & Associates
(Company Secretaries)

Sd/-
Anuj Gupta
Prop.
ACS No.: 31025
CP No. 13025
Peer Review Certificate No. 1126/2021
UDIN- A031025H000890721

Place: New Delhi
Date: 20.07.2026

ANNEXURE –VII

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,

The Members of

ANS Industries Limited

136KM, Vill & PO-Shamgarh, District-Karnal, Haryana, India -132 116

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **ANS Industries Limited** having **CIN –L15130HR1994PLC032362** and having registered office at 136 KM, Vill & PO-Shamgarh, District-Karnal, Haryana-132116 and (hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10 (i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**.**

In my opinion and to the best of my/our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on **31st March, 2026** have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

S/No.	**Name of Director**	**DIN**	**Date of Appointment**
1	Mr. Mehinder Sharma	00036252	03/08/1994
2	Mr. Dhruv Sharma	07844050	22/07/2017
3	Mr. Anubhav Gumber	10735997	29/08/2024
4	Mr. Amit Kumar Jha	00501946	12/08/2025
5	Mrs. Sapna Garg	11198313	12/08/2025

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company

For Anuj Gupta & Associates
(Company Secretaries)

Sd/-
Anuj Gupta
Prop.
ACS No.: 31025
CP No. 13025
Peer Review Certificate No. 1126/2021
UDIN- A031025H000890851

Place: New Delhi
Date: 20.07.2026

Annexure-VIII

DECLARATION REGARDING COMPLIANCES WITH THE CODE OF CONDUCT

(Pursuant to Part D of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

The Members of

ANS industries Limited

In terms of Part D of Schedule V read with Regulation 34(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I Mehinder Sharma, Managing Director of the Company hereby declare that the Board Members and Senior Management Personnel of the Company have affirmed compliance with Code of Conduct, for the financial year ended 31st March, 2026.

For ANS Industries Limited

Sd/-

(Mehinder Sharma)

Managing Director

DIN-0003625

Place: New Delhi

Date :14.08.2026

Annexure-IX

CERTIFICATION BY MANAGING DIRECTOR AND CFO

(Pursuant to Regulation17 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

The Board of Directors

ANS industries Limited

Pursuant to Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 We, Mehinder Sharma, Managing Director and Sudhir Kumar Jha, CFO of the Company, certify to the Board that:

A. We have reviewed the Financial Statements and Cash Flow Statement, for the period ended on 31st March, 2026 and to the best of our knowledge and belief:

   i) These statements do not contain any materially untrue statement or omit any material factor contain statements that might be misleading,

   ii) These statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. To the best of our knowledge and belief, There are no transactions entered into by the company during the year are fraudulent, illegal or violative of the company's Code of Conduct.

C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps they we taken or propose to take to rectify these deficiencies.

D. We have indicated to the auditors and the Audit committee:

   i) Significant changes in internal control over financial reporting during the year;

   ii) Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and

   iii) Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the company's internal control system over financial reporting.

For ANS Industries Limited

	Sd/-	Sd/-
	(Mehinder Sharma)	(Sudhir Kumar Jha)
Date : 30.05.2026	Managing Director	CFO
Place : New Delhi	DIN-00036252	

6H Gopala Rajendra Place, Delhi-110008

Phone: 25821021, 25821040

Email.id:ddnagpal@gmail.com

D M A R K S & ASSOCIATES

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of

ANS Industries Limited

Report on the Standalone Financial Statements Opinion

We have audited the accompanying standalone Financial statements of ANS Industries Limited ('the Company'), which comprise the Balance Sheet as at 31st March, 2026, and the Statement of Profit and Loss, Statement of changes in equity and statement of cash flow for the year ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 Indian accounting Standards prescribed u/s 133 0f the act read with Indian accounting standards rules 2015 as amended and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, and profit/loss, and its cash flow for the year ended on that date, subject to Note 2(i) given below.

Basis for Opinion

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

Key Audit Matters

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

Key audit matters	How our audit addressed the key audit matter
1. Revenue Recognition	
Revenue is recognized at an amount that reflects the consideration to which the Company expects to be entitled in exchange for transferring goods to a customer. The revenue recognition occurs at a point in time when the control of the goods is transferred to the customer.	As part of our audit procedures, we: 1. Read the Company's accounting policy for revenue recognition and assessed compliance with the requirements of Ind AS 115. 2. Evaluated the design, tested the implementation and operating effectiveness of the Company's internal controls including general IT controls and key IT application controls over recognition of revenue.

We focussed on this area as a key audit matter as the value is significant and inherent risk exists of revenue being recognized before the control is transferred, including risk of incorrect timing of estimation related to recording the discounts and rebates	3. On a sample basis, tested supporting documentation for sales transactions which included sales invoices, customer contracts and shipping documents 4. Tested revenue samples focused on sales recorded immediately before the year-end, obtained evidence as regards timing of revenue recognition, based on terms and conditions of sales contracts and delivery documents. 5. Assessed disclosures in financial statements in respect of revenue, as specified in Ind AS 115.
2. Provisions and contingent liabilities related to taxation, litigation and claims.	
The Company has ongoing litigations with various regulatory and tax authorities and third parties. Where an outflow of funds is believed to be probable and a reliable estimate of the outcome of the dispute can be made based on management's assessment of specific circumstances of each dispute and relevant external advice, management provides for its reliable estimate of the liability. Such accruals are by nature complex and can take number of years to resolve and can involve estimation uncertainty Due to the level of judgement relating to recognition, valuation and presentation of provisions and contingent liabilities, this is considered to be a key audit matter.	As part of our audit procedures, we: 1. Obtained an understanding of management's process to identify new obligations and changes in existing obligations for compliance with Ind AS 12 – Income taxes and Ind AS 37 - Provisions, Contingent Liabilities and Contingent Assets. 2. analysed significant changes in material provisions from prior periods and obtained a detailed understanding of these changes and assumptions applied. 3. We reviewed the minutes of the Board meetings including other committees to evaluate the process and controls over obligations operated by management. 4. Testing of the mathematical accuracy of the measurement calculation; 5. We assessed the appropriateness of the presentation of the most significant contingent liabilities in the financial statements.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters in section134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation and presentation of the standalone Financial statements that give a true and fair view of the financial position, financial performance, and cash flow of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section133 of the Act, read with Rule7 of the Companies(Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safe guarding of the assets of the Company and for preventing and detecting the 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.

In preparing the financial statements, management is responsible for assessing 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 also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

- Obtain an understanding of internal 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 operating effectiveness of such controls

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

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

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationship and other matters that may reasonably be thought to be bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of 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 consequence 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, issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we enclose in **Annexure 'A'**, a statement on the matters

specified in paragraphs 3 & 4 of the Order, to the extent applicable.

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

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

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

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

d) In our opinion, the afore said standalone 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 written representations received from the directors as on 31 March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2026, from being appointed as a director in terms of Section 164(2) of the Act;

f) The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 1 April 2023.

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

g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refers to our separate Report in **"Annexure B"** which is based on the Auditor's Report of the Company. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the internal financial controls over reporting of the Company;

h) Attention is invited to Note No.1 (8) in regard to employee benefits.

i) Attention is invited to Note no.2 (xiii) stating that some of balance of debtors, creditors and loans and advances are subject to confirmation from respective parties. The management has represented that the impact of the same on working results shall be taken on realisation of the same.

j) Attention is invited to note no. 1(9) relating to Contingent liabilities.

k) The reporting under Rule 11(e) of the Companies (Audit and Auditors) Rules,

2014

(i) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), 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 persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on such audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

l) The Company has neither proposed nor paid any dividend during the year hence

reporting under rule 11(f) is not applicable on the company.

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

i. The Company has disclosed the impact of pending litigation 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 derivatives contracts in financial statements; and

iii. There has been no delay whenever applicable, in transferring amounts, required to be transferred to the Investor Education and Protection Fund by the Company.

For D M A R K & ASSOCIATES
Chartered Accountants
(Firm Registration No: 006413N)

Sd/-
(CA. DEV DHAR NAGPAL)
(Partner)
Membership Number: 085366
Place: New Delhi
Date: 30.05.2026
UDIN : 26085366EPRJKP4111

Annexure A to the Independent Auditors' Report

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2026, we report that:

(i) In respect of the company's Property, Plant and Equipment and Intangible assets

(a)

- The Company has maintained proper records showing full particulars, including quantitative details and situation of Property Plant and Equipment.
- There is no intangible asset as per the books of accounts of the company.

(b) The Company has a regular programme of physical verification of its Property, Plant and Equipment in a phased manner over a period of three years. In accordance with this programme, certain Plant Property and equipment verified during the year and no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and the records examined by us, the title deeds comprising all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements, are held in the name of the Company.

(d) The Company during the year has not revalued its Property Plant and Equipment or intangible assets, hence, the requirements of the said clause i(d) of paragraph 3 of the Order is not applicable to the Company.

(e) According to the information and explanation and representation given to us by the management, no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) There is no inventory in the company hence comments on all the sub clauses of this clause of the said paragraph are not applicable to the company.

(iii) (a) The Company has not granted any loans to bodies corporate covered in the register maintained under section 189 of the Companies Act, 2013 ('the Act').

(b) In our opinion and according to the information and explanation given to us, the Company has not made investments during the year and terms and conditions of loans granted during the year are prime facie not prejudicial to the interest of the Company.

(c) Based on the records examined by us and information and explanation given to us, the company has no such instance where it could not repay schedule of repayment of principal and interest.

(d) According to the information and explanations given to us the Company has not granted any loans.

(e) In our opinion and according to information and explanation given and records examined by us, there is no loans granted which have fallen due during the year have been renewed to settle the over dues of existing loans given to the same parties.

(f) Based on our verification of records of the Company and information and explanation given to us, the Company has not granted loans either repayable on demand or without specifying any terms or period of repayment.

(iv) In our opinion and according to the information and explanations given to us, the Company has not directly or indirectly advanced loan to the persons covered under Section 185 of the Act or given guarantees or securities in connection with the loan taken by such persons and has complied with the provisions of section 186 of the Act, in respect of investments, loans, guarantee or security given, to the extent as applicable.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of sections 73 to 76 of the Act and the Rules framed there under. Accordingly, paragraph 3(v) of the Order is not applicable to the Company. According to the information and explanations given to us, no order has been passed by the Company

Law Board or the National Company Law Tribunal or the Reserve Bank of India or any Court or any other Tribunal.

(vi) According to the information and explanations given to us Central Government has not prescribed maintenance of cost records under sub section (1) of section 148 of the Companies Act 2013.

(vii) Based on the records examined by us and according to the information and explanations given to us, in respect of statutory dues:

(a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing the undisputed statutory dues in respect of income tax, provident fund, goods and services tax, and other material statutory dues, as applicable, with the appropriate authorities. There are no undisputed amounts payable in respect of such applicable statutory dues as at March 31, 2026 for a period of more than six months from the date they became payable. As explained to us and records of the Company examined by us, the Company did not have any dues on account of value added tax, employee state insurance, sales tax, cess, duty of customs and duty of excise.

(viii) According to information and explanation given to us and representation given by the management, there were no transactions relating to previously unrecorded income that were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

(ix) (a) The Company has not defaulted in repayment of its loans or payment of interest to any lenders.

(b) On the basis of the audit procedures, we report that the Company has not been declared as wilful defaulter by any banks, financial institution or government or any government authority.

(c) In our opinion and information and explanation given to us and based on the examination of records of the Company, the Company has not raised term loans from any lender and hence reporting under clause ix(c) of paragraph 3 of the Order is not applicable to the Company.

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the Company, we report that whenever applicable no funds raised on short term basis have been used for long-term purposes.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) In our opinion and according to the information and explanations given to us, the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

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

(b) During the year, the Company has not made preferential allotment of Equity shares in accordance with the provisions and requirements of Section 42 of the Act and the Rules framed thereunder. The Company has not made private placement of equity shares or fully or partly convertible debentures during the year and the fund raised has been used for the purpose for which the fund were raised.

(xi) (a) Based on the audit procedures performed by us and according to the information and explanations given to us, no material fraud by the Company or on the Company has been noticed or reported during the year.

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

(C) As represented to us by the Management, no whistle blower complaints have been received by the Company during the year.

(xii) The Company is not a Nidhi Company and hence reporting under clause (xii) of paragraph 3 of the Order is not applicable to the Company.

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

(xiv) a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year, till date, in determining the nature, timing and extent of our audit procedures.

(xv) The Company has not entered into any non-cash transactions with its directors or directors of its holding, subsidiary or associate company or persons connected with them, and hence provisions of Section 192 of the Act, are not applicable.

(xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

(b) The Company has not conducted any Non-Banking Financial or Housing Finance activities hence the reporting requirements under clause xvi(b) of paragraph 3 of the Order is not applicable.

(C) The Company is not a Core Investment Company as defined in the regulations made by the Reserve Bank of India.

(d) In view of whatever stated above this clause in not applicable to the company.

(xvii) Based on the examination of records, the Company has not incurred cash losses during the current or previous financial year.

(xviii) There has been no resignation of the statutory auditors during the year and accordingly this clause is not applicable.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence , we state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) Based on the examination of records of the Company and information and explanations given to us, the conditions and requirements of section 135 of the act is not applicable to the company hence, paragraph 3(xx) (a) and (xx) (b) of the Order is not applicable.

(xxi) The company does not belong to any group hence clause in not applicable.

For D M A R K & ASSOCIATES
Chartered Accountants
(Firm Registration No: 006413N)

Sd/-
(**CA. DEV DHAR NAGPAL)**
(Partner)
Membership Number: 085366
Place: Delhi
Date: 30.05.2026
UDIN : 26085366EPRJKP4111

Annexure - B to the Auditors' Report

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

We have audited the internal financial controls over financial reporting of ANS Industries Limited ('the Company'), as of 31 March 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

A company's internal financial control over financial reporting includes those policies and procedures that:

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

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

For D M A R K & ASSOCIATES
Chartered Accountants
(Firm Registration No: 006413N)

Sd/-
(**CA. DEV DHAR NAGPAL)**
(Partner)
Membership Number: 085366
Place: New Delhi
Date: 30.05.2026
UDIN : 26085366EPRJKP4111

STANDALONE BALANCE SHEET AS AT 31ST MARCH 2026

Amount in '00'

Particulars	Note No.	For the period ended 31.03.2026	For the period ended 31.03.2025
Assets			
(1) Non-current assets			
(a) Property, plant and equipment	3	387,265.35	4,11,253.53
(b) Capital work-in-progress		-	-
(c) Intangible Assets		-	-
(d) Financial Assets			
i. Loans & ii. Advances	4	125,504.03	1,23,885.53
iii. Trade Receivables		-	-
iv. Others (non-current investment)	5	1,212.91	1,244.90
(e) Deferred tax assets (net)	6	300,840.93	8,177.56
(f) Other non-current assets	7	22,282.44	22,282.44
Total non-current assets		**837,105.67**	**5,66,843.96**
(2) Current Assets			
(a) Inventories		-	-
(b) Financial Assets		-	-
i. Investments	8	-	-
ii. Trade Receivables	9	1,404.90	1,814.40
iii. Cash and cash equivalents	10	6,811.29	23,704.14
iv. Loans & Advances		-	-
v. Others		-	-
(c) Other current assets	12	6,926.99	6,650.30
Total Current assets		**15,143.18**	**32,168.84**
Total Assets		**852,248.85**	**5,99,012.80**
EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity share capital	13	9,25,560.00	9,25,560.00
(b) other equity (Reserve and Surplus)	14	(397,273.27)	(6,25,211.15)
Total Equity		**528,286.73**	**3,00,348.85**
(2) Liabilities			
I. Non-Current Liabilities			
(a) Financial Liabilities			
i. Borrowings	15	-	-
ii. Others		-	-
(b) Provisions	16	-	-
(c) Deferred Tax Liabilities (Net)		-	-
(d) Other non-current liabilities	17	-	-
Total Non-Current Liabilities		-	-
II. Current Liabilities		-	-
(a) Financial Liabilities		-	-
i. Borrowings	18	1,54,346.34	1,54,346.34
ii. Trade Payables	19	443.91	296.22
iii. Others		-	-
(b) Other Current liabilities	20	162,671.73	1,34,542.79
(c) Provisions	21	6,500.14	9,478.60
Total Current Liabilities		**323,962.12**	**2,98,663.95**
Total Liabilities		**323,962.12**	**2,98,663.95**
Total Equity and Liabilities		**852,248.85**	**5,99,012.80**

Significant Accounting Policies 1 to 2
Accompanying notes form Part of the Financial Statements As per our report of even date 1 to 32

For & on behalf of the Board of Directors of ANS Industries Limited

For, D M A R K S & Associates
Chartered Accountants
Firm Registration No. 006413N
Sd/-
(D D Nagpal)
Partner
M. No. 085366
UDIN: 26085366EPRJKP4111
Place: New Delhi

Sd/-	Sd/-	Sd/-	Sd/-
(Mehinder Sharma)	(Amit Kumar Jha)	(Umesh Kumar)	(Sudhir Kumar Jha)
Managing Director	Director	Company Secretary	CFO

PROFIT AND LOSS FOR THE PERIOD 1ST APRIL 2025 TO 31ST MARCH 2026

Amount in '00'

Particulars	Note No.	For the period ended 31.03.2026	For the period ended 31.03.2025
Revenue from operations	22	-	-
Other Income	23	3,568.50	77,641.82
Total Revenue		**3,568.50**	**77,641.82**
Expenses:			
Cost of material consumed	24	-	-
Purchase of Stock-in-Trade		-	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	25	-	-
Employee benefit expense	26	32,034.99	36,218.03
Financial costs	27	-	359.39
Depreciation and amortization expense	3	23,988.18	28,826.17
Other expenses	28	12,270.82	2,38,955.74
Total Expenses		**68,293.99**	**3,04,359.33**
Profit before exceptional items and tax		(64,725.50)	(2,26,717.51)
Exceptional Items		-	(3,336.50)
Profit before tax		**(64,725.50)**	**(2,23,381.01)**
Tax expense:			
(1) Current tax		-	-
(2) Deferred tax	6	2,92,663.37	3,125.02
Profit after tax		**2,27,937.88**	**(2,20,255.99)**
Other Comprehensive Income		-	-
Profit/(Loss) for the period		**2,27,937.88**	**(2,20,255.99)**
Earning per equity share:			
(1) Basic		0.02	(0.02)
(2) Diluted		0.02	(0.02)

Significant Accounting Policies 1 to 2

Accompanying notes form Part of the Financial Statements 1 to 31

As per our report of even date

For & on behalf of the Board of Directors of ANS Industries Limited

For, D M A R K S & Associates
Chartered Accountants
Firm Registration No. 006413N

Sd/-
(D D Nagpal)
Partner
M. No. 085366
UDIN: 26085366EPRJKP4111
Place: New Delhi
Date: 30.05.2026

Sd/-	**Sd/-**	**Sd/-**	**Sd/-**
(Mehinder Sharma)	**(Amit Kumar Jha)**	**(Umesh Kumar)**	**(Sudhir Kumar Jha)**
Managing Director	**Director**	**Company Secretary**	**CFO**
DIN: 00036252	**DIN:00501946**	**ACS 30516**	**PAN: AJHPJ3489N**

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2026 **Amount in '00'**

PARTICULARS		For the period ended 31.03.2026	For the period ended 31.03.2025
CASH FLOW FROM OPERATING ACTIVITIES :			
NET PROFIT BEFORE TAX & EXTRAORDINARY ITEMS :		**-64,725.50**	**-2,26,717.51**
ADJUSTMENTS FOR:-			
Depreciation		23,988.18	28,826.17
Finance Costs		-	-
Interest Income		(498.89)	-1,391.52
Profit on sale of fixed assets		-	-1511.17
Interest Charges		-	359.39
Operating profits before working capital changes :		**-41,236.21**	**-2,00,434.64**
ADJUSTMENTS FOR:-			
Inventories		-	-
Sundry debtors		-	-*
Short-term loan and advances		-	26,790.15
Long-term loan and advances		-	-
Other Current Assets		-276.69	63,703.61
Trade payables & other liabilities		147.69	-29,038.42
Other Current Liabilities		28,128.94	-55,712.33
Provision		-2,978.46	-31,313.61
Short-term borrowings		-	-
Long-term borrowing		-	-
Other Non Current Liabilities		-	(1,805.50)
Non Current Liabilities Provisions		-	(6,078.02)
Trade Receivable		409.50	1,16,736.00
Direct taxes paid		-	-
Net Cash flow from operating activities	**(A)**	**-15,805.24**	**-1,17,152.76**
CASH FLOW FROM INVESTMENT ACTIVITIES :			
Purchase of fixed assets		-	-
Sale of fixed assets		-	56,900.00
Increse Decrease In Loan & Advances		-	-
Interest received		-	-
Others(Non-Current investment)		31.99	
Net Cash flow used in investment activities	**(B)**	**31.99**	**56,900.00**
CASH FLOW FROM FINANCING ACTIVITIES :			
Non-current assets		-	17,023.90
Received from loans and advances		-1,618.50	45,516.60
Received of Long term borrowing		-	-5,012.94
Interest Income		498.89	1,391.52
Interest paid		-	-359.39
Net Cash flow used in financing activities	**(C)**	**-1,119.61**	**58,559.68**
Cash Flow from Extraordinary items (D)		-	-
Increase in cash flow from extraordinary Items		-	3,336.50
Net Increase/decrease in cash and cash equivalents :	(A+B+C+D)	-16,892.86	1643.43
Cash & cash equivalents at opening		23,704.14	22,060.72
Cash & cash equivalents at closing		6,811.29	23,704.14

Auditors' Report
As per our Report of even date attached.
For, D M A R K S & Associates
Chartered Accountants
Firm Registration No. 006413N

For & on behalf of the Board of Directors of
ANS Industries Limited

Sd/-
(D D Nagpal)
Partner
M. No. 085366
UDIN: 26085366EPRJKP4111
Place: New Delhi
Date: 30.05.2026

Sd/-	Sd/-	Sd/-	Sd/-
(Mehinder Sharma)	(Amit Kumar Jha)	(Umesh Kumar)	(Sudhir Kumar Jha)
Managing Director	Director	Company Secretary	CFO
DIN: 00036252	DIN:00501946	ACS 30516	PAN: AJHPJ3489N

NOTES TO THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED ON 31ST MARCH 2026

General Information

The company was incorporated on 03-08-1994. The company is engaged in the processing of Frozen foods (Green Peas). The company has not done business activity during the year.

Note No. 1 Significant Accounting Policies and key accounting estimates:

Basis of preparation of financial statements:

1) The financial statements are prepared under the historical cost convention and have been prepared in accordance with applicable mandatory Indian Accounting Standards (IND-AS) and relevant presentational requirements of the Companies Act, 2013.

2) The Company follows the mercantile system of accounting and recognizes income and expenditure on accrual basis. Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principle in India. Accounting Policies have been consistently applied except when IND-AS were initially adopted.

3) The preparation of financial statements in conformity with generally accepted accounting principle requires management to make estimates and assumption that affect the reported amount of assets and liabilities and disclosure of contingent liabilities and commitments at the end of the reporting period and results of operations during the reporting period. Although these estimates are based upon the management's best knowledge of current events and actions, actual results could differ from those estimates. Difference between the actual result and estimates are recognized in the period which the results are known/materialized.

4) Property Plant and equipment are stated at cost less depreciation. The cost of these includes interest on specific borrowings obtained for the purpose or acquiring up to the date of commissioning of the assets and other incidental expenses incurred up to that date.

5) Plant and Machinery includes expenses incurred on erection and commissioning, foundation, laboratory equipment, air and water pollution devices, electric installation, technical know-how fees, tools, and miscellaneous fixed assets other than land, building, furniture & fixture, vehicles, office equipment's computer equipment's and air conditioning equipment's. Technical know-how fee is inseparable and hence treated as part of plant & machinery. No adjustment is required to be made as per Indian accounting standard 38 on intangible assets, issued by the Institute of Chartered Accountants of India. Agricultural land valued at Rs. 1,43,63,150/- Situated at Sahabad Garhi, Mawana, Meeruth (UP) is under dispute.

6) Expenditure related to and incurred during implementation of new/expansion-cum-modernization projects is included under capital work in progress and the same is allocated to the respective tangible assets on completion of its construction/erection.

7) Useful lives of property, plant and equipment and intangible assets:

Type of Assets Block	Use full-life (In Year)	WDV Rate
Vehicle	8	31.23%
Building (other than factory buildings) other than RCC Frame Structure	30	9.50%
Computer	3	63.16%
Software	6	39.30%
Furniture & Fittings	10	25.89%
Office Equipment	5	45.07%
Plant & Machinery	15	18.10%
Die	1	100%

Charge in respect of periodic depreciation of these assets is derived after determining an estimate of expected useful life and expected residual value at the end of their life. This estimates of useful life and residual value are determined by the management at the time of acquisition.

8) Employee benefits

Provision for employee benefits charged on accrual basis is determined based on Indian Accounting standard 19 “Employees Benefits” issued by the Institute of Chartered Accountants of India. No provision for Gratuity and Leave encashment has been made during the year.

(i) Short-term benefits

All employee benefits payable wholly within twelve months of rendering service are classified as short term-benefits and are recognized in the period in which employee renders service.

(ii) Post-employment benefits

The Company have less than 10 employees.

Hence provisions of Payment of Gratuity Act, 1972 are not applicable.

(iii) Leave salary

Liability towards leave salary is calculated and settled at the time of termination of employment.

(a) Post-employment, long term and short-term employee benefits

Defined contribution plans

Provided fund: Contribution towards provided fund for certain employee is made to the regulatory authorities, where the company has no further obligation. Such benefits are classified as Defined contribution schemes as the company does not carry and further obligation, apart from the contribution made on a monthly basis.

Defined benefit plans

Gratuity is post-employment benefit defined under The Payment of Gratuity Act, 1972 and in the nature of defined benefit plan. The liability is recognized in the financial statement in respect of gratuity is the present value of the defined benefit obligation at the reporting date, together with adjustments for unrecognized actuarial gains or losses and past service costs. The defined benefit/obligation is calculated at or near the reporting date by an independent actuary using the projected unit credit method.

Actuarial gains and losses arising from past experience and changes in actuarial assumption are credit or charged to statement of OCI in the year in which such gains or losses are determined.

Other long-term employee benefits

Liability in respect of compensated absence is estimated on the basis of an actuarial valuation performed by an independent actuary using the projected unit cost method.

Actuarial gains and losses arising from past experience and changes in actuarial assumption are charged to statement of profit & loss in the year in which such gains or losses are determined.

Short-term employee benefits

Expenses in respect of other short-term benefits is recognized on the basis of amount paid or payable for the period during which service rendered by the employee.

(b) Foreign currency transaction

(i) Functional and presentation currency

The financial statement is presented in Indian rupee (INR), Which is Company’s function and presentation currency.

(ii) Transaction and balances

Transaction in foreign currencies is recognized at the prevailing exchange on the transaction dates. Realized gains and losses on settlement of foreign currency transaction are recognized in the statement of Profit and Loss.

Monetary foreign currency assets and liabilities at the year-end are translated at the year-end exchange rate and resultant exchange difference is recognized in Statement of Profit and Loss.

(c) Earnings per share

Basis earning per share is calculated by dividing the net profit or loss for the period attributable to equity shareholder (after deducting attributable taxes) by the weighted average number of equity share outstanding during the period.

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

(d) The preparation of company's financial statements requires management to make judgements, estimates and assumptions that effect the reported amounts of revenues, expenses, assets, and liabilities, and related disclosures.

9) Contingent Liabilities

(i) Tax demands

Department	**Particulars**
Income Tax	Pending Demand of Rs. 6,64,320 and Interest of Rs. 367119/-for the AY 2008-09
Income Tax	Pending Demand of Rs. 30150/- and Interest Rs. 17030/- for the AY 2011-12
Income Tax	Pending Demand of Rs. 50,000/-for the AY 2012-13
Income Tax	**Opted DTVSV 2024** against Demand of Rs. 1249453 for the AY 2014-15
Income Tax	**Opted DTVSV 2024** against Demand of Rs. 1831740/-and Interest Rs 1224466 for the AY 2015-16
Income Tax	**Opted DTVSV 2024** against Demand of Rs. 200081/- and Interest Rs. 378797/- for the AY 2016-17
Income Tax	**Opted DTVSV 2024** against Pending Demand of Rs. & Rs. 25,71,987/- as Interest for the AY 2016-17

Particulars	As at 31.03.2026	As at 31.03.2025
Under GST	-	-
Under Sales Tax	-	-
	-	-

(ii) Claims against company are not acknowledged as debts.

10) Long-term investments are valued at cost. Where investment are reclassified from current to long term, transfers are made at the lower of cost and fair value at the date of transfer.

11) Inventories of raw materials, stock-in-progress, semi-finished products, stores, packing materials, spares and loose, finished products are valued at lower of cost or net realizable value. In determining the cost, first in first out method is used.

12) Prior year expenses/income, if any are adjusted in the respective head of expense/income. This has no effect on the working result of the Company.

13) Depreciation is charged at the written down value rates provided in schedule II to the Companies Act, 2013, whenever applicable.

14) The Government grants are recognized only on the assurance that the same will be received. The Government grants in respect of capital investment have been shown as capital reserve.

15) Taxes are accounted for in accordance with Indian Accounting Standard-12 on Accounting for Taxes on Income. Income Tax Comprise of both current and deferred Tax.

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

Deferred income tax is provided in full, using the liability method on temporary differences arising between the tax bases of assets and liabilities and their carrying amount in the financial statement. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are excepted to apply when the related deferred income tax assets is realized or the deferred income tax liability is settled.

Deferred tax assets are recognized for all deductible temporary differences and unused tax losses, only if, it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are off set where the Company has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

Deferred tax Assets are recognized only to the extent that there is virtual certainty that sufficient future taxable income will be available against which such deferred tax Assets can be realized.

Current and deferred tax is recognized in the Statement of Profit and Loss, except to the extent that it relates to items recognized in other comprehensive income or directly in equity. In this case, the tax is also recognized in other comprehensive income or directly in equity, respectively.

Minimum Alternate Tax credit is recognized as deferred tax asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the Company will pay normal income tax during the specified period.

Current Tax is measured at the amount expected to be paid to/recovered from the revenue authorities, using applicable tax rates and laws.

The tax effect of the timing difference that results between taxable income and accounting income and are capable of reversal in one or more subsequent periods are recorded as Deferred Tax Asset or Deferred Tax Liability. Deferred Tax Assets and Liabilities are recognized for future tax consequences attributable to timing differences. They are measured using substantively enacted tax rates and tax regulations.

Note No. 2 Other Significant policies

(i) Foreign currency transactions denominated in foreign currencies are normally recorded at the exchange rate prevailing at the time of the transaction.

Foreign Exchange Earnings and Outgo

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Foreign Exchange Earnings	NIL	NIL
FOB Value of Exports	NIL	NIL
Sponsorship Fee	NIL	NIL
Other Receipt	NIL	NIL
Total	NIL	NIL
Foreign Exchange Outgo	NIL	NIL
CIF value of imports	NIL	NIL

(ii) Borrowing costs are directly attributable to the acquisition, construction or production of qualifying assets is capitalized till the month in which the assets is ready to use as part of the cost of that asset. Other interest and borrowing costs are charged to revenue.

(iii) Manufacturing & Operating expenses

The company classifies separately manufacturing and operating expenses which are directly linked to manufacturing and service activities of the group.

(iv) Borrowings

Borrowing is initially recognized at net of transaction costs incurred and measured at amortized cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognized in the Statement of Profit and Loss over the period of the borrowings using the effective interest method.

Preference share, which are mandatorily redeemable on a specific date are classified as liabilities. The dividend on theses preference share is recognized in Statement of Profit and Loss as finance costs.

(v) Segment Reporting

The Company operates under single operating segment and hence requirement of Segment reporting is not applicable.

(vi) Borrowing Costs

Borrowing cost directly attributable to the acquisition, construction or production of qualifying asset are capitalized during the period of time that is necessary to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed in the period which they are incurred and reported in finance costs.

(vii) In case of the new industrial unit, all the operating expenditure (including borrowing costs) specifically for the project, incurred up to the date of installation, is capitalized and added pro-rata to the cost of fixed assets.

(viii) Revenue from sale of goods is recognized on transfer of significant risks and rewards of ownership to the buyer. Gross revenue from operations comprises of sale of products and others operating incomes. Excise duty in not applicable on the finished goods manufactured by the company.

(ix) Provisions and contingent liabilities

Provisions are recognized only when there is present obligation, as a result of past event, and when a reliable estimate of amount of obligation can be made at the reporting date. These estimates are reviewed at each reporting date and adjust reporting date and adjusted to reflect the current best estimates. Provisions are discounted to their present values, where the time value of money is material.

Contingent liability is disclosed for:

- Possible obligation which will be confirmed only by future events not wholly within the control of the Company; or
- Present obligation arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized. However, when inflow of economic benefit is probable, related asset is disclosed.

(x) Revenue Recognition

Revenue is recognized on satisfaction of performance obligation upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those products or services.

The Company does not expect to have any contracts where the period between the transfer of the promised goods or services to the customer and payment by the customer exceeds one year. Therefore, it does not adjust any of the transaction prices for the time value of money.

Revenue from services are recognized as per the contractual arrangement

Other Income

Other incomes includes, dividend income, interest income, lease rent & other mics income.

(xi) In the opinion of the company's Management, there is no impairment to the assets to which Indian Accounting Standard 36 "Impairment of Assets" applied requiring any revenue recognition.

(xii) Statement of Cash Flow

Cash flows are reported using the indirect method prescribed in IND AS 7 'Statement of Cash Flows', whereby profit for the year is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows from operating, investing and financing activities of the Company are segregated. The Company considers all highly liquid investments that are readily convertible to known amounts of cash.

(xiii) Certain balances of debtors (₹1,40,490 [Dr.]), creditor's (₹15,44,390.56 [Cr.]), loans and advances (₹1,25,50,000 [Dr.]), loan and advances (₹1,54,34,634[Cr.]) other than balances of the group companies are subject to confirmation from parties. Effect of the same will be adjusted at the time of confirmation.

(xiv) Based on the information available with the management, there are no outstanding dues to Micro, Small and Medium Enterprises as per Micro, Small and Medium Enterprises Development Act, 2006 as at year end.

(xv) As per information and explanation given to us there are no Benami Properties in the company.

(xvi) As explained to us by the management, the company has not been declared a willful defaulter by any bank/financial institution.

(xvii) As per the information & Explanation given to us, the Company has not traded or invested in crypto currency or virtual currency.

(xviii) The figures of previous year have been recast/re-grouped to conform to the classification required wherever necessary to make from comparable with the figure of the current year.

(xix) In the opinion of Board, current assets loans and advances have a realizable value equivalent to the amount at which they are stated in the Balance Sheet and the provision for all known liabilities have been made except to the extent appearing in the annexure to accounting policies and general notes forming part of these financial statements.

(xx) Company has not disclosed or surrendered any income which were not disclosed in earlier year under the relevant provision of Income Tax Act, 1961.

(xxi) Company has not entered into any transaction with any struck off company.

(xxii) Measurement of Fair Value

The Company's accounting policies and disclosures require the measurement of fair values, for both financial assets and liabilities.

Fair Value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the assets or liability

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy that categorizes into three levels, described as follows, the inputs to valuation techniques used to measure value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 inputs) and lowest priority to Unobservable inputs (Level 3 inputs).

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The Company recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Subsequent Expenditure

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to the Statement of Profit and Loss during the reporting period in which they are incurred.

De-recognition

An item of PPE is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the item. Any gain or loss arising on disposal or retirement of item of PPE is determined as the difference between the sale proceeds and the carrying amount of the item and is recognized in the statement of profit or loss in the period in which the PPE is derecognized.

i. Intangible Assets

Intangible Assets are recognized initially at acquisition cost and subsequently carried at cost less accumulated amortization and accumulated impairment losses, if any. Intangible assets are amortized on a Written Down Value basis over the estimated lives.

Intangible Assets consist of rights under licensing agreement and software licenses whish are amortised over license period.

Gains or Losses arising from the retirement or disposal proceeds and the carrying amount of the assets are recognized as income or expense in the Statement of Profit & Loss.

ii. Non-Current Investments and other non- current assets

1) Classification

The company classifies its financial assets in following measurement categories:

(1) Those to be measured subsequently at fair value (either through other comprehensive income, or through the Statement of Profit and Loss), and

(2) Those measured at amortized cost.

The classification depends on the Company's business model for managing the financial assets and the contractual terms of the cash flows.

2) Measurement

At initial recognition, the Company measures a financial asset at its fair value, Transaction costs of financial assets carried at fair value through the Profit and Loss are expensed in the Statement of Profit and Loss.

iii. Equity instruments:

The Company measures its equity investment other than in subsidiaries, joint ventures, and associates at fair value either through other comprehensive income, or through the Statement of Profit and Loss

1) Impairment of financial assets

The Company measures the expected credit loss associated with its assets based on historical trend, industry practices and the business environment in which the entity operates or any other appropriate basis. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

2) Significant Estimates:

The carrying value of exposure is determined by an independent valuer. The company uses judgement to select from variety of methods and make assumptions which are mainly based on market conditions existing at the end of each reporting period.

iv. Impairment of non-financial assets

Goodwill and intangible assets that have an indefinite useful life are not subject to amortization and are tested annually for impairment or more frequently if event or changing circumstances indicate that they might be impaired. Other assets are tested for impairment whenever event or changing circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the assets carrying amount exceeds it recoverable amount. The recoverable amount is the higher of an assets fair value less cost of disposal and value in use. For the purpose of assessing impairment assets are grouped at the lowest level for which there are separately identifiable cash inflow which are largely independent of the cash inflow from other assets or group of assets (cash generating unit). Non – financial assets other than goodwill that suffered impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

v. Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use and a sale is considered highly probable. They are measured at the lower of their carrying amount and fair value less costs to sell, except for assets such as deferred tax assets, assets arising from employee benefits, financial assets and contractual rights under insurance contracts, which are specifically exempt from this requirement.

Non-current assets are not depreciated or amortized while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal Company classified as held for sale continue to be recognized.

vi. Financial instruments

i) Fair values hierarchy

Financial assets and financial liabilities measured at fair value in the statement of financial position are grouped into three levels of a fair value hierarchy. The three levels are defined based on the observability of significant inputs to the measurement, as follows:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximize the use of observable market data and rely as little as possible on entity specific estimates.

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Financial assets and liabilities measured at fair value - recurring fair value measurements.

Amount in '00'

Particulars	Level 1	Level 2	Level 3	Total
As at 31 March 2026				
Financial assets				
Investments at fair value through OCI				
Equity Instruments	-	-	-	-
Total	**-**	**-**	**-**	**-**

As at 31 March 2025 through OCI				
Financial assets				
Investments at fair value				
Equity Instruments	-	-	-	-
Total	**-**	**-**	**-**	**-**

(xxiii) Financial risk management

i. Financial Instruments by Category Amount in '00'

Particulars	**31 March, 2026**		**31 March, 2025**	
	FVTPL	**Amortized Cost**	**FVTPL**	**Amortized Cost**
Financial assets				
Trade receivable	-	1404.90	-	1814.40
Cash and Cash Equivalents	-	6811.29	-	23704.14
Other Financial assets	-	-	-	-
Other current assets	-	6926.99	-	6650.30
Total	**-**	**15143.18**	**-**	**32168.84**
Financial Liabilities				
Borrowings	-	154346.34	-	154346.34
Trade payables	-	443.91	-	296.22
Other current liabilities	-	162671.73	-	134542.79
Total	**-**	**317461.98**	**-**	**289185.35**

(a) The carrying value of trade receivables, cash and cash equivalents, other bank balances, other financial and other current assets recorded at amortized cost, is considered to be a reasonable approximation of fair value.

(b) The carrying value of borrowings, trade payables and other financial liabilities and other current liabilities recorded at amortized cost is considered to be a reasonable approximation of fair value.

ii. Risk management

The Company's activities expose it to market risk, liquidity risk and credit risk. This note explains the sources of risk which the entity is exposed to and how the entity manages the risk and the related impact in the financial statements.

The Company's risk management is carried out by finance department of the Company under policies approved by the Board of Directors. The Board of Directors provide written principles for overall risk management, as well as policies covering specific areas, such as credit risk, liquidity risk and interest rate.

(A) Credit risk

Credit risk is the risk that a customer or counterparty to a financial instrument will fail to perform or pay amounts due to the Company causing financial loss. It arises from cash and cash equivalents, deposits with banks and financial institutions, security deposits, loans given and principally from credit exposures to customers relating to outstanding receivables. The Company's maximum exposure to credit risk is limited to the carrying amount of financial assets recognized at reporting date.

The Company continuously monitors defaults of customers and other counterparties, identified either individually or by the Company, and incorporates this information into its credit risk controls.

In respect of trade and other receivables, the Company is not exposed to any significant credit risk. The Company has very limited history of customer default, and considers the credit quality of trade receivables that are not past due or impaired to be good.

The credit risk for cash and cash equivalents, bank deposits and loans is considered negligible, since the counterparties are reputable organizations with high-quality external credit ratings.

The Company does not have any expected loss-based impairment recognized on such assets considering their low credit risk nature, though incurred loss provisions are disclosed under each sub-category of such financial assets.

Details of trade receivables that are past due is given below: Amount in ‘00’

Particulars	As at 31 March, 2026	As at 31 March, 2025
Not Due	NIL	NIL
0-30 days past due	NIL	NIL
31-60 days past due	NIL	NIL
61-90 days past due	NIL	NIL
More than 90 days past due	1404.90	1814.40
TOTAL	**1404.90**	**1814.40**

(B) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due. Due to the nature of the business, the Company maintains flexibility in funding by maintaining availability under committed facilities.

Management monitors rolling forecasts of the Company’s liquidity position and cash and cash equivalents on the basis of expected cash flows. The Company takes into account the liquidity of the market in which the entity operates.

Contractual maturities of financial liabilities:

The tables below analysis the Company’s financial liabilities into relevant maturity groupings based on their contractual maturities for all non-derivative financial liabilities. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying amounts as the impact of discounting is not significant.

Amount in ‘00’

March 31, 2026	Payable on demand	Less than 1 Year	1-2 year	2-3 year	More than 3 years	Total
Non-Derivatives						
Borrowings	154346.34	NIL	-	-	-	154346.34
Trade Payable	-	443.91	-	-	-	443.91
Other current Liabilities	-	162671.73	-	-	-	162671.73
Total	154346.34	163115.64	-	-	-	317461.98

March 31, 2026	Payable on demand	Less than 1 Year	1-2 year	2-3 year	More than 3 years	Total
Non-Derivatives						
Borrowings	-	-	-	-	-	-
Trade Payable	-	-	-	-	-	-
Other Financial Liabilities	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**

C) Interest rate risk

The Company’s policy is to minimize interest rate cash flow risk exposures on long-term financing. As at 31 March, 2026, the Company’s exposure to long term borrowing is NIL.

(xxiv) Capital Management

The Company's capital management objectives are

- To ensure the Company's ability to continue as a going concern
- To provide an adequate return to share holders

The Company monitors capital on the basis of the carrying amount of equity less cash and cash equivalents as presented on the face of balance sheet.

(xxv) Related Party Disclosures

Associates

Key Managerial Persons

Mr. Mehinder Sharma (MD), Mr. Umesh Kumar (CS) & Mr. Sudhir Kumar Jha CFO

Other Directors

Mr. Anubhav Gumber (Indepdent Director), Mrs. Sapna Garg (Women Indepdent Director), Mr. Dhruv Sharma Director and Mr. Amit Kumar Jha, Director,

Relatives of Directors

Mrs. Santosh Sharma, Mrs. Poonam Sharma

Entities Owned/Significantly Influenced/Controlled by KMP's or Directors Relatives

AGILE DEVELOPERS PRIVATE LIMITED, OMKARESHWAR DEVELOPERS PRIVATE LIMITED, MOUNTAIN HOTEL AND RESORTS CHAIL PRIVATE LIMITED, MD RENTALS PRIVATE LIMITED, ANS AUTOZONE PRIVATE LIMITED, M-TECH TOWNSHIP AND PROJECTS PRIVATE LIMITED, CONNOISSEUR DEVELOPERS PRIVATE LIMITED, OM NAMAH SHIVAY ESTATES PRIVATE LIMITED, SHAMBUNATH PROPERTIES PRIVATE LIMITED, BANKE BIHARI PROPERTIES PRIVATE LIMITED, ANS INFRASTRUCTURE PRIVATE LIMITED, SHARMA FARMS PRIVATE LIMITED, ANS CONSTRUCTIONS PRIVATE LIMITED, AMRUTH BIOLOGICAL AND CLINICAL SERVICE PRIVATE LIMITED, LORDS ISHWAR HOTELS LIMITED, GLOBESHINE INFRASTRUCXTURE PRIVATE LIMITED

(xxvi) (a) The Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of audit there was no instance of the audit trail feature being tampered with. The audit trail has been preserved as per statutory requirements

Amount in '00'

Following transaction ware carried out with related parties in ordinary course of business.

		Current Year	Previous Year
(a)	Remuneration/Interest/	NIL	NIL
	i. Managing Director	NIL	NIL
	ii. CFO	3540.00	4800.00
	iii. Company Secretary	5244.12	5244.12
(b)	Outstanding Balances	NIL	NIL
(c)	Unsecured Loans Received and Paid	42331.88	152577.88
(d)	Liabilities for expenses	NIL	NIL
	Incurred for or by related parties	NIL	NIL
(e)	Others if any.	NIL	NIL

Ratio Analysis:

		Amount in '00'		
Key Financial ratios:	**Formula's**	**FY 2025-26**	**FY 2024-25**	**Percentage % Change**
(1) Current Ratio	Current Assets Current Liabs	15143.18 323962.12	32168.84 298663.95	Reduction in Liabilities
	Ratio:	**0.05**	**0.11**	**56.60%**
(2) Debt Equity Ratio	Debt/Equity Outside Liabs Shareholder Equity	 317018.07 528286.73	 298663.95 300348.85	Increase in equity due to creation of deferred tax assets on account of carried forward losses
	Ratio:	**0.60**	**0.99**	**39.65%**
(3) Debt Service Coverage Ratio	Earning available for debt Service/ Debt Service Earning available for debt Service Debt Service	 (40737.32) -	 (194195.45) 5372.33	No interest paid during the year
	Ratio:	**0**	**-36.15**	**100%**
(4) Return on Equity	Net Profit after tax-Preference dividend if any/ Average shareholder Equity Net Profit after tax-Preference dividend if any Average shareholder Equity	 227937.88 414317.79	 -220255.99 410476.84	Increase in equity due to creation of deferred tax assets on account of carried forward losses
	Ratio:	**0.55**	**-0.54**	**202.53%**
(5) Inventory Turnover Ratio	COGS/Average inventory COGS: Average Inventory:	 0.00 0.00	 0.00 0.00	
	Ratio:	**NA**	**NA**	**NA**
(6) Debtors Turnover Ratio	Net Credit Sale/Average Accounts Receivable Net Credit Sales Average Accounts Receivables	 0.00 1609.65	 0.00 60182.40	
	Days:	**0.00**	**0.00**	**NA**
(7) Trade Payable Turnover Ratio	Net Credit Purchases/ Average Trade Payables Net Credit Purchases Average Trade Payables	 0.00 370.06	 0.00 14815.43	
	Ratio:	**0.00**	**0.00**	**NA**
(8) Net Capital Turnover Ratio	Net sales/ Average Working Capital Sales: Average Working Capital	 0.00 -287657.03	 0.00 -221734.13	
	Ratio:	**0.00**	**0.00**	**NA**

(9) Net Profit Ratio	Net Profit / sales Net Profit: Sales: **Ratio:**	227937.88 0.00 **NA**	-220255.99 0.00 **NA**	**NA**
(10) Returns on Capital Employed	EBIT/Capital Employed EBIT Capital Employed **Ratio:**	-64725.50 528286.73 **-0.12**	-223021.62 300348.85 **-0.74**	Increase in equity due to creation of deferred tax assets on account of carried forward losses **83.50%**
(11) Returns on Investment	Net Return On Investment/Cost of Investment Net Return on Investment Cost of investment Final Value of Investment-Initial Cost of Investment/ Cost of Investment **Ratio:**	227937.88 925560.00 **24.63**	--220255.99 925560.00 **-23.80**	Increase in equity due to creation of deferred tax assets on account of carried forward losses **203.49%**

(xxvii) OTHER INFORMATION

The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 applicable from 1 April 2024.

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

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 applicable for the financial year ended March 31, 2026. The company has complied with provision and Rules under the Act.

The reporting under Rule 11(e) of the Companies (Audit and Auditors) Rules, 2014

(i) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), 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 persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on such audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

(iv) The Company has neither proposed nor paid any dividend during the year hence reporting under rule 11(f) is not applicable on the company.

As per our separated report of even date	**For and on Behalf of the Board of Directors of**	
For , D M A R K S & Associates	**For ANS Industries Limited**	
CHARTERED ACCOUNTANTS		
FRN: 006413N		
	Sd/-	**Sd/-**
	Mehinder Sharma	**Amit Kumar Jha**
(CA. DD NAGPAL)	**Managing Director**	**Director**
Partner	**DIN:00036252**	**DIN:00501946**
M.No. 085366		
	Sd/-	**Sd/-**
Date: 30.05.2026	**Umesh Kumar**	**Sudhir Kumar Jha**
Place: New Delhi	**Company Secretary**	**CFO**
UDIN : 26085366EPRJKP4111	**M.No. ACS 30516**	**PAN: AJHPJ3489N**

ANS INDUSTRIES LIMITED

Depreciation As per Companies Act, 2013
For F.Y. 2025-26

Note 3 Tangible Assets to the Financial Statement for the year ended 31st March, 2026

Amount in ' 00'

PARTICULARS	GROSS BLOCK				DEPRECIATION					NET BLOCK	
	Value At 01/04/2025	Additions during the year	Adjustment during the year	Value At 31.03.2026	Value At 01/04/2025	Addition during for the Year	Adjustment during	Rate of dep	Up to 31.03.2026	W.D.V. as at 31.03.2026	W.D.V. as at 31.03.2025
FREE HOLD LAND	285,035.66	-	-	285,035.66	0.00	0.00	-		-	285,035.66	285,035.66
BUILDING	619,850.44	-	-	619,850.44	493,632.57	23,988.18	-		517,620.75	102,229.69	126,217.87
VEHCLES	0.00	-	-	0.00	0.00	0.00	-		-	-	-
Total (A) Current Year	**904,886.10**	**-**	**-**	**904,886.10**	**493,632.57**	**23,988.18**	**-**		**517,620.87**	**387,265.35**	**411,253.53**
Previous Year	**1,201,885.59**	**-**	**55,388.83**	**1,146,496.76**	**706,417.06**	**28,826.17**	**-**		**735,243.23**	**411,253.53**	**495,468.53**

Note 4 Long-term loans and advances

Particulars	31.03.2026	31.03.2025
Loans and Advances to related parties		
Secured Considered Good	-	-
Unsecured considered	-	-
Good	-	-
Less: Provision For doubtful Loan And Advances	-	-
(1) Other Loans And Advances Secured Considered Good	125,504.03	123,885.53
Unsecured considered Good	-	-
Less: Provision For Other Doubtful Loans And Advances		
Total	**125,504.03**	**123,885.53**

Note 5 Other Non- Current investments

Amount in '00'

Particulars	No. of Shares	31.03.2026	31.03.2025
Aggregate amount of quoted investment-at cost		1,212.91	1,244.90
Consolidated Finvesy & Holding Ltd.	228		
Jindal Photo Ltd.	72		
Jindal Poly films Ltd.	12		
J&W Steel Ltd.	163		
Universus Photo Imagings Ltd.	3		
Aggregate market value of listed and quoted investment		3,184.76	2,764.30
Aggregate amount of unquoted investment			
Aggregate provision for diminution (write down) in the value of other current investments			
Total		**1,212.91**	**1,244.90**

Note 6 : Deffered Tax calculation

Particulars	31 March, 2026	31 March, 2025
W.D.V As Per CO Act	3,87,265.35	4,11,253.53
W.D.V As Per IT Act	3,74,674.32	3,79,801.39
Timing Difference	**12,591.03**	**31,452.14**
BF Losses	11,44,489.47	-
Deferred Tax @26%	3,00,840.93	8,177.55
Deferred Tax for the earlier Years	8,177.56	5,052.54
Deferred Tax for the Current Year	2,92,663.37	3,125.02
Provision for deferred tax assets Total	**3,00,840.93**	**8,177.56**

Note 7 : Other Non-Current Assets Amount in '00'

Particulars	31 March, 2026	31 March, 2025
(a) Retation Money	-	-
(b) Security Deposits & TDS Receivable	-	21,499.64
(c) TDS Receivable	22,282.44	782.80
Total	**22,282.44**	**22,282.44**

Note-8 Inventories Amount in '00'

Particulars	31 March, 2026	31 March, 2025
a. Raw Materials and components	-	-
b. Work-in-progress (Breakup Required)	-	-
c. Finished goods	-	-
Total	-	-

Note -9 : Trade Receivable Amount in '00'

Particulars	31 March, 2026	31 March, 2025
(a) Others		
Secured, Considered Good	-	-
Unsecured,Considered Good-Less Than 3 Years	1,404.90	1,814.40
Unsecured,Considered Good-More Than 3 Years Doubtful	-	-
Total	**1,404.90**	**1,814.40**

Note- 10 : Cash and cash equivalents Amount in '00'

Particulars	31 March, 2026	31 March, 2025
a. Balances with banks		
Cash & Cash Equivatents	4,496.57	22,271.54
Current account	1,764.06	459.32
(b) Cash In hand	550.66	973.29
Cheque In Hand		-
Total	**6,811.29**	**23,704.14**

Note- 11 : Short Term Loans & Advances — **Amount in '00'**

Particulars	31 March, 2026	31 March, 2025
a. Loans and advances to related parties		
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful		
	-	-
b. Others Loans And Advances		
Secured, considered good	-	-
Unsecured, considered good	-	-
Advance To Trade Payable	-	-
Advance Recoverable In Cash Or Kind	-	-
Loans And Advances (Assets)	-	-
Doubtful		
	-	-
Total	**-**	**-**

Note-12 Other Current Assets — **Amount in '00'**

Particulars	31 March, 2026	31 March, 2025
Other Current Assets	6,650.30	6,650.30
TDS Receivables FY 2025-26	276.69	-
Total	**6,926.99**	**6,650.30**

Note- 13 Share Capital — **Amount in '00'**

Particulars	31 March, 2026	31 March, 2025
a) AUTHORISED CAPITAL		
12500000 Equity Shares of Rs. 10/- each.	12,50,000.00	12,50,000.00
250000 Redeemable Preference Share of Rs 100 each	2,50,000.00	2,50,000.00
Total	**15,00,000.00**	15,00,000.00
b) ISSUED,SUBSCRIBED & PAID UP CAPITAL		
9255600 Equity Shares of Rs. 10/- each, each Fully Paid up	9,25,560.00	9,25,560.00
Total	**9,25,560.00**	**9,25,560.00**

c) Reconciliation of Number of Shares Outstanding — **Amount in '00'**

Particulars	31 March, 2026		31 March, 2025	
	No. of Share	Amount	No. of Share	Amount
At the beginning of the period	9,255,600.00	925,560.00	9,255,600.000	925,560.00
add: Issued during year	-	-	-	-
At the end of the period	9,255,600.00	925,560.00	9,255,600.000	925,560.00

d) Rights, preference and restrictions attached to Shares **N/A**

Equity Shares:

The Company has only one class of equity shares having a par value of Rs.10 per share. Each Shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company.

e) Details of Shareholders holding more than 5% shares in the Company: **Amount in '00'**

Name of Shareholder	31 March 2026		31 March 2025	
	No. of Shares	% Held	No. of Shares	% Held
Mehinder Sharma	47,70,680.00	51.54	47,70,680.00	51.54
Sonali Chawla	8,00,000.00	8.64	8,00,000.00	8.64
Dinesh Sharad	5,49,500.00	5.94	5,49,500.00	5.94

Note:

As per records of the Company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

Note- 14 Other Equity **Amount in '00'**

Particulars	31 March, 2026	31 March, 2025
a) Capital Investment Subsidy	-	-
b) Capital Redemption Reserve	-	-
b) Securities Premium reserve	-	-
d) Customer protection Fund	-	-
e) Investor Service Fund	-	-
f) Other Reserve (General Reserve)	-	-
Preoperative Expenses	-	-
Balance W/o	-	-
	-	-
a. Surplus		
Opening balance	(625,211.15)	(404,955.16)
(+) Net Profit/(Net Loss) For the current year	227,937.88	(220,255.99)
(+) Transfer from Reserves	-	-
(-) Proposed Dividends	-	-
(-) Interim Dividends	-	-
(-) Transfer to Reserves:	-	-
i).Customer Protection Fund	-	-
ii). Investor Service Fund	-	-
	(397,273.27)	(625,211.15)
	-	-
Closing balance	**(397,273.27)**	**(625,211.15)**

Note- 15 Long Term Borrowings **Amount in '00'**

Particulars	31 March, 2026	31 March, 2025
(a)Loans Repayble On Demands		
From bank	-	-
Secured-Car Loan (PNB)	-	-
Unsecured	-	-
From Other Parties		
Secured	-	-
Unsecured	-	-
Total	**-**	**-**

Note 16 : long Term Provision **Amount in '00'**

Particulars	31 March, 2026	31 March, 2025
(1)Other Payables		
(A) Statutory remitances (Contribution to PF Taxes, Excise Duty, VAT, Service Tax etc.)	-	-
(B) Excise, Service Tax, VAT,& other dues	-	-
Total	**-**	**-**

Note 17 : Other long Term Liabilities **Amount in '00'**

Particulars	31 March, 2026	31 March, 2025
(1)Other Payables		
(A) Statutory remitances (Contribution to PF and ESIC With holding Taxes, Excise Duty, VAT, Service Tax etc.)	-	-
(B) Advances from customers and others	-	-
Total	**-**	**-**

Note- 18 Short Term Borrowings Amount in '00'

Particulars	31 March, 2026	31 March, 2025
Loans Repayable on Demand		
From Banks	-	-
Secured	-	-
(Secured Against Im-movable property At Faridabad & HYP of Stock & Book Debts)		
Unsecured	-	-
From Other Parties		
Secured	-	-
Unsecured-ICD	1,54,346.34	1,54,346.34
Total	**1,54,346.34**	**1,54,346.34**

Note- 19 Trade Payables Amount in '00'

Particulars	31 March, 2026	31 March, 2025
Trade Payables	-	-
Acceptances	-	-
Other Than Acceptances	443.91	296.22
Total	**443.91**	**296.22**

Note- 20 Other Current Liabilities Amount in '00'

Particulars	31 March, 2026	31 March, 2025
Other Current Liabilities	1,32,971.73	1,04,842.79
Advance against Land	29,700.00	29,700.00
Total	**1,62,671.73**	**1,34,542.79**

Note 21 : Short Term Provision Amount in '00'

Particulars	31 March, 2026	31 March, 2025
(1)Other Payables		
(A) Statutory remitances (Contribution to PF and ESIC With holding)	3,404.55	3,343.78
Taxes, Excise Duty, VAT, Service Tax etc.)		
(B) Salary and other	2,326.53	5,365.76
(C) Director Remenuration	769.06	769.06
Total	**6,500.14**	**9,478.60**

Note- 22 Revenue From Operations(Gross) **Amount in '00'**

Particulars	31 March, 2026	31 March, 2025
(a) Sale Of Product	-	-
Total	-	-

Note- 23 Other Income **Amount in '00'**

Particulars	31 March, 2026	31 March, 2025
Rent Received		
Members Contribution towards CPF		
Turnover Charges		
(a)Interest Income		
(b) Dividend Income:		
From Current Investment	7.33	13.07
Total	**7.33**	**13.07**
	-	-
(1) Interest Income Comprises:	-	-
	-	-
Interest From Bank On:	-	-
Deposits	491.56	764.30
Other Balances	-	-
Interest On Loans And Advances	-	-
Interest On Overdue Trade receivables	-	-
Other Interest	-	614.15
Total Interest Income	**498.89**	**1,391.52**
(2) Other Non-Operating Income Comprises:		
Rent Of Godown		
Lease Rent Of Factory	3,024.00	3,024.00
Other Mics Income	-	71,715.14
Profit On Sale Of Vehicle	-	1,511.17
Profit on Sale of Investment	45.61	-
Total-Other Non Operating Income	3,069.61	76,250.30
Total	**3,568.50**	**77,641.82**

Note- 24 Cost of material consumed **Amount in '00'**

Particulars	31 March, 2026	31 March, 2025
Opening stock		
Add: Purchases	-	-
Less: Closing Stock	-	-
Cost of Sale of Land (Fixed Assets)	-	-
Cost Of Material Consumed	-	-
Material Consumed Comprises	-	-
Green Peas	-	-
Total	**-**	**-**

Note- 25 Change in Inventories Amount in '00'

Particulars	31 March, 2026	31 March, 2025
Inventries at The End Of The Year		
Finished Goods	-	-
Work-In-Progress	-	-
Stock-In-Trade	-	-
	-	-
Inventories Of The Begning Of The Year		
Finished Goods	-	-
Work-In-Progress	-	-
Stock-In-Trade	-	-
Total	**-**	**-**

Note-26 Employee Benefits Expense Amount in '00'

Particulars	31 March, 2026	31 March, 2025
Salaries And Wages	30,552.12	34,601.16
Contribution To Provident And Other Funds	1,452.62	1,582.20
Staff Welfare Expenses	30.25	34.67
Gratuity Exp.	-	-
Total	**32,034.99**	**36,218.03**

Note- 27 Finance Cost Amount in '00'

Particulars	31 March, 2026	31 March, 2025
Interest paid & other	-	359.39
Applicable Net Gain/Loss on Foreign Currency transactions and translations	-	-
Total	**-**	**359.39**

Note- 28 Other Expenses **Amount in '00'**

Particulars	31 March, 2026	31 March, 2025
Power and fuel	2,012.72	1,721.77
Computer Expenses	-	-
Medical Expenses	-	(13.62)
Advertisement Expenses	845.16	664.65
Administrative Expenses	376.54	-
Postage & Courier	69.47	305.14
Insurance	209.37	165.92
ROC Expenses	77.00	402.38
Travelling and conveyance	35.20	72.26
Printing And Stationery	333.23	70.60
Subscription	30.00	30.00
Audit Fees	649.00	649.00
- tax audit fees	-	-
- Company Law Matters	-	-
- for other Matters	-	-
Internal Audit Fee	100.00	100.00
Mis. Expenses	414.77	233.16
Office Expense	20.80	309.05
Listing Fees	4546.89	4,546.72
Filling Fees	-	473.14
Other Mis. Expenses	-	2,26,155.51
Loss on sale of Land	-	1,500.00
Bank Charge	63.83	54.46
Demat Expenses	67.04	-
Legal & Professional	2058.84	1,055.21
Interest on ESIC	174.23	142.52
Web Site Expenses	186.73	-
Other Exp.	-	317.87
Total	**12,270.82**	**2,38,955.74**

Note No.29 Related Party Transaction

There are related party transaction as (outstanding balance of loan & advances) for the year ended on 31.03.2025

Amount in '00'

S. No.	Related Party	31 March, 2026	31 March, 2025
1	ANS Constructions Pvt. Ltd.	75,114.02	74,133.37
2	Mr. Mehinder Sharma	-	-
3	Mr. Dhruv Sharma	-	-
4	Connoisseur Developers Pvt Ltd	53,785.39	27,709.42
5	M Tech Township Pvt Ltd	3,000.00	3,000.00
6	Globeshine Infrastructure Pvt Ltd	1,072.32	-

Key Managerial Person as on 31.03.2026

Mr. Mehinder Sharma (MD), Mr. Umesh Kumar (Company Secretary) Mr. Sudhir Kumar Jha (CFO)

Other Director as on 31.03.2026

Mr. Anubhav Gumber (Independent Director), Mrs. Sapna Garg (Women Independent Director), Mr. Dhruv Sharma Director and Mr. Amit Kumar Jha, Director.

Note 30 Ratio Analysis:

		Amount in '00'		
Key Financial ratios:	**Formula's**	**FY 2025-26**	**FY 2024-25**	**Percentage % Change**
(1) Current Ratio	Current Assets	15143.18	32168.84	Reduction in Liabilities
	Current Liabs	323962.12	298663.95	
	Ratio:	**0.05**	**0.11**	**56.60%**
(2) Debt Equity Ratio	Debt/Equity Outside			Increase in equity due to creation of deferred tax assets on account of carried forward losses
	Liabs Shareholder	317018.07	298663.95	
	Equity	528286.73	300348.85	
	Ratio:	**0.60**	**0.99**	**39.65%**
(3) Debt Service Coverage Ratio	Earning available for debt Service/ Debt Service			
	Earning available for debt Service	(40737.32)	(194195.45)	No interest paid during the year
	Debt Service	-	5372.33	
	Ratio:	**0**	**-36.15**	**100%**
(4) Return on Equity	Net Profit after tax-Preference dividend if any/ Average shareholder Equity			Increase in equity due to creation of deferred tax assets on account of carried forward losses
	Net Profit after tax-Preference dividend if any	227937.88	-220255.99	
	Average shareholder Equity	414317.79	410476.84	
	Ratio:	**0.55**	**-0.54**	**202.53%**
(5) Inventory Turnover Ratio	COGS/Average inventory			
	COGS:	0.00	0.00	
	Average Inventory:	0.00	0.00	
	Ratio:	**NA**	**NA**	**NA**
(6) Debtors Turnover Ratio	Net Credit Sale/Average Accounts Receivable			
	Net Credit Sales	0.00	0.00	
	Average Accounts Receivables	1609.65	60182.40	
	Days:	**0.00**	**0.00**	**NA**
(7) Trade Payable Turnover Ratio	Net Credit Purchases/ Average Trade Payables			
	Net Credit Purchases	0.00	0.00	
	Average Trade Payables	370.06	14815.43	
	Ratio:	**0.00**	**0.00**	**NA**
(8) Net Capital Turnover Ratio	Net sales/ Average Working Capital			
	Sales:	0.00	0.00	
	Average Working Capital	-287657.03	-221734.13	
	Ratio:	**0.00**	**0.00**	**NA**
(9) Net Profit Ratio	Net Profit / sales			
	Net Profit:	227937.88	-220255.99	
	Sales:	0.00	0.00	
	Ratio:	**NA**	**NA**	**NA**

Note 30 Ratio Analysis:		Amount in '00'		
Key Financial ratios:	Formula's	FY 2025-26	FY 2024-25	Percentage % Change
(10) Returns on Capital Employed	EBIT/Capital Employed EBIT Capital Employed	 -64725.50 528286.73	 -223021.62 300348.85	Increase in equity due to creation of deferred tax assets on account of carried forward losses
	Ratio:	**-0.12**	**-0.74**	**83.50%**
(11) Returns on Investment	Net Return On Investment/Cost of Investment Net Return on Investment Cost of investment Final Value of Investment-Initial Cost of Investment/ Cost of Investment	 227937.88 925560.00	 --220255.99 925560.00	Increase in equity due to creation of deferred tax assets on account of carried forward losses
	Ratio:	**24.63**	**-23.80**	**203.49%**

Note 31: ADDITIONAL REGULATORY INFORMATION

I. Title deeds of immovable Property not held in name of the Company.

The company didn't have any immovable property which is not held in there name.

Relevant line iteams in the Balance sheets	Descriptions of Iteam of property	Gross carrying Value	Title deeds of immovable Property not held in name of the Company	Wheather title deed holder is a promotor, director or relative of Promotor' director or employee of promotors/ director	Property held since which date	Property held since which date Reason for not being held in the name of company

II. Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017.

The company didn't revalued its Property, Plant and Equipment, and any other Assets during the year.

III. Where Loans or Advances in the nature of loans are 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 NIL

b. without specifying any terms or period of repayment NIL

Type of Borrower	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promotors **Directors** **KMPs** **Related Parties**		

IV. Capital Work In Progress (CWIP)

The company didn't have any Capital Work in Progress.

a. For Capital-work-in progress, following ageing schedule shall be given.

CWP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress Projects temporarily suspended					

b. For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following N/A.

CWP	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project 1 Project 2					

V. Intangible assets under development:

The company didn't have any Intangible assets under development.

a. For Intangible assets under development

Instangible Assets under Development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project 1 Project 2					

b. Intangible assets under development completion schedule N/A

Instangible Assets under Development	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project 1 Project 2					

VI. Details of Benami Property held

The company didn't have any Benami Property.

VII. Where the Company has borrowings from banks or financial institutions on the basis of current assets.

(a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.

(b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed The Company didn't have any borrowings from banks or financial institutions on the basis of Current Assests.

VIII. Wilful Defaulter

(a) Date of declaration as wilful defaulter

(b) Details of defaults (amount and nature of defaults),

(c) The Company didn't declare any wilful defaulter during the year.

IX. Relationship with Struck off Companies

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:-

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
	Investments in securities Receivables Payables Shares held by struck-off Company Other outstanding balances (to be specified		

The company didn't have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

X. Registration of charges or satisfaction with Registrar of Companies

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.

The Company during the year didn't have any Charge or satisfaction of Charge which is to be registered with Registrar of Companies.

XI. Compliance with number of layers of companies.

Where the company has not 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, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.

As informed by the company it has complied with.

XII. Compliance with approved Scheme(s) of Arrangements

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and deviation in this regard shall be explained.

During the year there is no Scheme of Arrangement.

XIII. Utilisation of Borrowed funds and share premium

Not Applicable

XIV. Corporate Social Responsibility (CSR)

Since company Is a loss-making company, provision of section 135 is not applicable.

Note: 14A **Statement of change in Equity for the year ended 31st march, 2026**

A. Equity share capital

1. For the year 2025-26

"Balance as at 01-Apr-2025	Changes in equity share capital due to prior period error	Restated Balance as at 01-Apr-2025	Change in equity share "capital during 2025-26	Balance as at 31st March 2026
925,560.00	0	925,560.00	0	925,560.00

2. For the year 2024-25

"Balance as at 01-Apr-2024	Changes in equity share capital due to prior period error	"Restated Balance "as at 01-Apr-2024	"Change in equity share "capital during 2024-25	Balance as at 31st March 2025
925,560.00	0	925,560.00	0	925,560.00

B. Other Equity

1. for the year 2025-26 **Amount in '00'**

Particulars	Reserve and Surplus	
	Security Premium	**Retained Earning**
Balance as at 01-Apr-2025	0.00	-625211.15
Change in Accounting policy or prior period errors	0.00	0.00
Restated balance as at 01-Apr-2025	**0.00**	**-625211.15**
Total Comprehensive Income for the year 2025-26	0	0.00
Dividend	0	0.00
Any other change	0	227937.88
Balance as at 31-Mar-2026	**0.00**	**-397273.27**

2. for the year 2024-25 **Amount in '00'**

Particulars	Reserve and Surplus	
	Security Premium	**Retained Earning**
Balance as at 01-Apr-2024	0.00	-404955.16
Change in Accounting policy or prior period errors	0.00	0.00
Restated balance as at 01-Apr-2024	**0.00**	**-404955.16**
Total Comprehensive Income for the year 2024-25	0	0.00
Dividend	0	0.00
Any other change	0	-220255.99
Balance as at 31-Mar-2025	**0.00**	**-625211.15**

Note No. 9A

Trade receivables ageing schedule as at March 31, 2026 **Amount in '00'**

Particulars	Outstanding for following periods from due date of payments						
	Unbilled dues	Not due	Less than 6 months	6 months- 1 year	1 -2 years	2-3 years	More than 3 year	Total
Undisputed Trade receivables-considered good			1,404.90	-	-	-	-	1,404.90
Undisputed Trade receivables- which have significant increase in credit risk								
Undisputed Trade receivables - credit impaired								
Disputed Trade receivables - considered good								
Disputed Trade receivables - which have significant increase in credit risk								
Disputed Trade receivables - credit impaired								
Total			1,404.90	-	-	-	-	1,404.90
Less: Allowance for trade receivables								
Total	0	0	1,404.90	-	-	-	-	1,404.90

Trade receivables ageing schedule as at March 31, 2025 **Amount in '00'**

Particulars	Outstanding for following periods from due date of payments						
	Unbilled dues	Not due	Less than 6 months	6 months- 1 year	1 -2 years	2-3 years	More than 3 year	Total
Undisputed Trade receivables-considered good			1360.80	453.60		-	-	1814.40
Undisputed Trade receivables- which have significant increase in credit risk								
Undisputed Trade recievables - credit impaired								
Disputed Trade receivables - considered good								
Disputed Trade receivables - which have significant increase in credit risk								
Disputed Trade receivables - credit impaired								
Total	-	-	1360.80	453.60	-	-	-	1814.40
Less: Allowance for trade receivables								
Total	-	-	1360.80	453.60	-	-	-	1814.40

Note: 19A

Trade Payables ageing schedule as at March 31, 2026 **Amount in '00'**

Particulars	Outstanding for following periods from due date of payments						
	Unbilled dues	Not due	Less than 6 months	6 months- 1 year	1 -2 years	2-3 years	More than 3 year	Total
Undisputed Trade receivables-considered good			443.91	-	-	-	-	443.91
Undisputed Trade receivables- which have significant increase in credit risk								
Undisputed Trade recievables - credit impaired								
Disputed Trade receivables - considered good								
Disputed Trade receivables - which have significant increase in credit risk								
Disputed Trade receivables - credit impaired								
Total			443.91	-	-	-	-	443.91
Less: Allowance for trade receivables								
Total	-	-	443.91	-	-	-	-	443.91

Trade Payables ageing schedule as at March 31, 2025 **Amount in '00'**

Particulars	Outstanding for following periods from due date of payments						
	Unbilled dues	Not due	Less than 6 months	6 months- 1 year	1 -2 years	2-3 years	More than 3 year	Total
Undisputed Trade receivables-considered good			29,622.01				-	29,622.01
Undisputed Trade receivables- which have significant increase in credit risk								
Undisputed Trade recievables - credit impaired								
Disputed Trade receivables - considered good								
Disputed Trade receivables - which have significant increase in credit risk								
Disputed Trade receivables - credit impaired								
Total			29,622.01	-	-	-	-	29,622.01
Less: Allowance for trade receivables								
Total	-	-	29,622.01	-	-	-	-	29,622.01

32. Promotors holding as on 31-03-2026

Category of shareholder	Entity Type	Nos. of shareholders	No. of fully paid up equity shares held	Total nos. shares held	Shareholding as a % of total no. of shares (calculated as per SCRR, 1957) As a % of (A+B+C2)	Number of Voting Rights held in each class of securities Class eg: X	Total	Number of equityshares held in dematerialized form
A1) Indian								
Individuals/Hindu undivided Family		**7**	**49,04,255**	**49,04,255**	**52.99**	**49,04,255**	**52.99**	**49,04,255**
Mr. Mehinder Sharma	Promoter	1	46,83,680	46,83,680	50.60	46,83,680	50.60	46,83,680
Mrs. Poonam Sharma	Promoter Group	1	48,700	48,700	0.53	48,700	0.53	48,700
Mr. Ashwani Sharma	Promoter Group	1	49,865	49,865	0.54	49,865	0.54	49,865
Mrs. Rama Sharma	Promoter Group	1	10,010	10,010	0.11	10,010	0.11	10,010
Mr. Ajay Kumar Sharma	Promoter Group	1	17,500	17,500	0.19	17,500	0.19	17,500
Mr Dileep Kumar Sharma	Promoter Group	1	7,500	7,500	0.08	7,500	0.08	7,500
M/s. ANS Construction Pvt. Ltd.	Promoter Group	**1**	87,000	87,000	**0.94**	87,000	**0.94**	87,000
Sub Total A1		**7**	**49,04,255**	**49,04,255**	**52.99**	**49,04,255**	**52.99**	**49,04,255**
A2) Foreign								
A=A1+A2		**7**	**49,04,255**	**49,04,255**	**52.99**	**49,04,255**	**52.99**	**49,04,255**

ANS INDUSTRIES LIMITED

CIN: L15130HR1994PLC032362

Regd. Office: 136KM, Vill & PO-Shamgarh, District-Karnal, Haryana -132116

E-mail: ansagro.limited@gmail.com Website: www.ansfoods.com

ATTENDANCE SLIP

Regd. Folio No. /DP ID-Clint ID : ____________________

Name & Address of First /Sole :____________________

Shareholders : ____________________

No. of Shares held : ____________________

I/We hereby record my/our presence at the 32nd Annual General Meeting of the Members of the Company to be held on Wednesday, 30th Day of September 2026 at 12:30 P.M at 136KM, Vill & PO-Shamgarh, District-Karnal, Haryana - 132116.

Signature of Shareholder / Proxy

Notes:

A. Only Member/Proxy can attend the meeting. No minors would be allowed at the meeting.

B. Member/Proxy who wish to attend the meeting must fill and sign this attendance slip and hand it over at the entrance of the meeting hall.

C. The procedure and instructions for remote e-voting are given in the Notice of the 32nd AGM.

Proxy Form (Form No. MGT-11)

Pursuant to section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and administration) Rule, 2014.

CIN : L15130HR1994PLC032362
Name of the Company : ANS Industries Limited
Name of Member(s) :
Regd. Address :
E-Mail ID :
Folio No/DP ID-Client ID :

I/We, being the member(s) of ………………………………………… Shares of ANS Industries Limited, hereby appoint:

1) Name:_____________________________________Address____
Email : _____________________________________Signature ____________________________or failing him

2) Name:_____________________________________Address____
Email : _____________________________________Signature ____________________________or failing him

3) Name:_____________________________________Address____
Email : _____________________________________Signature ____________________________or failing him

below an my/our proxy to attend and vote (on a poll) for me /us and on my /behalf at the 32nd Annual General Meeting of the company held on Wednesday, the 30th day of September, 2026 at 12.30 P.M. at its registered office at 136 KM, Village & Post Office- Shamgarh, Dist. - Karnal, Haryana-132116 and at any adjournment thereof, in respect of such resolutions as are indicated below:

S/No.	Resolution	Type of Business & Resolution		For	Against
1.	To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 32nd March, 2026 together with Report of the Board of Directors & the Auditors Report thereon.	Ordinary	Ordinary		
2.	To appoint a director in place of Mr. Dhruv Sharma (DIN-07844050), who retires by rotation and being eligible, offers himself for re-appointment.	Ordinary	Ordinary		

As witness my/our hands(s) this ________day of ________________ 2026

Signature of the Shareholders _______________________________

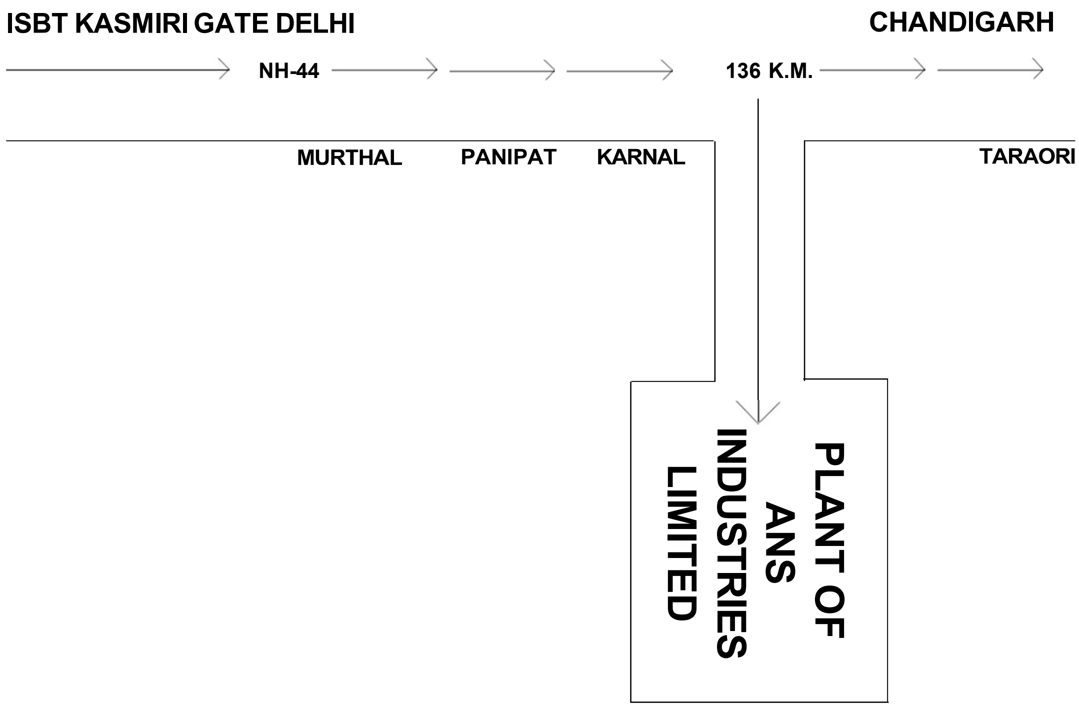
Signature of Proxyholder(s) _______________________________

Affix revenue Stamp of Rs. 1/-

NOTE:

The form of proxy in order to effective should be duly completed and deposited at the registered office of the Company not less than 48 hours before the commencement of the meeting. Proxy need not be member of the company.

ROOTE MAP


ISBT KASMIRI GATE DELHI
CHANDIGARH
NH-44
136 K.M.
MURTHAL
PANIPAT
KARNAL
TARAORI
PLANT OF
ANS
INDUSTRIES
LIMITED