RAJVANSHI & ASSOCIATES

Chartered Accountants

Contact Details of Team| Email: audit@rajvanshica.com

Offices at: DELHI | MUMBAI | AHEMDABAD | JAIPUR | SINGAPORE | BANGALORE

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INDEPENDENT AUDITOR'S REPORT

To

The Designated Partners of

RAJPUTANA AGRO LLP,

Jaipuria Mansion, Panch Batti, M.I. Road, Jaipur-302001, Rajasthan

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **RAJPUTANA AGRO LLP** which comprise the Balance Sheet as at 31st March, 2026, the Statement of Pre-Operative Expenses for the period from 16th March, 2026 to 31st March, 2026 and Statement of Cash Flows for the period from 16th March, 2026 to 31st March, 2026, 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, accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2026 and of its loss showing financial performance for the year ended in conformity with the generally accepted accounting principles and in accordance with the Accounting Standards issued by Institute of Chartered Accountants of India (ICAI).

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SA's) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under these 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 entity in accordance with the Code of Ethics issued by ICAI, and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The LLP's Designated Partners are responsible for the other information. The other information comprises the information included in the Designated Partner's Discussion

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

and Analysis but does not include the financial statements and our auditor's report thereon.

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

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

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

DESIGNATED PARTNER'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The LLP's Designated Partners are responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation, and maintenance of internal control 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, designated partners and management of LLP are responsible for assessing the entity'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 designated partners either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Designated Partners and management are responsible for overseeing the entity's financial reporting process.

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENT

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by LLP's designated partners.

- Conclude on the appropriateness of designated partner'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 LLP'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 LLP to cease to continue as a going concern.

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

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

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REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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 LLP, so far as it appears from our examination of those books;

c. The Balance Sheet, the Statement of Pre-Operative Expenses, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;

d. In our opinion, the aforesaid financial statements, read with Note thereto, comply with the Accounting Standards to the extent applicable.

For Rajvanshi & Associates
Chartered Accountants
Firm Reg. No.: 005069C
Peer Review Certificate No. 023899

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

(Prakshal Jain)
Partner
Membership No.: 429807
UDIN: 26429807XXRFMT6531

Place: Jaipur
Date: 22.05.2026

New Delhi Office: House No. C2B/92B, Janakpuri, New Delhi-110054.
Mumbai Office: 405-408, Hind Rajasthan Centre, Dada Saheb Phalke Marg, Dadar East, Mumbai – 400014
Regd. Office Jaipur: H-15, Chitranjan Marg, C-Scheme, Jaipur – 302001
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RAJPUTANA AGRO LLP

REGISTERED OFFICE: Jaipuria Mansion, Panch Batti, M.I. Road Jaipur Rajasthan 302001
LLPIN- ACW-3603 E-MAIL: rajputanaagrollp@gmail.com Contact: +91-97854 62301

BALANCE SHEET AS AT 31st March 2026

Amount in Lakhs

PARTICULARS	NOTES	As at March 31, 2026
I CONTRIBUTION AND LIABILITIES		
1. PARTNER'S FUND		
(a) Partner's Contribution	3	20.00
(b) Reserves & Surplus	4	(0.20)
TOTAL CAPITAL		**19.80**
2. Non-current liabilities		
(a) Long-Term Borrowings	5	200.19
(b) Deferred Tax Liabilities (net)		-
(c) Other Long Term Liabilities		-
(d) Long-Term Provisions		-
		200.19
4. Current liabilities		
(a) Short-Term Borrowings		-
(b) Trade Payables	6	
A. Total Outstanding dues of Micro and Small Enterprises		-
B. Total Outstanding dues of Creditors other than Micro and Small Enterprises		0.06
(c) Other Current Liabilities	7	162.41
(d) Short-Term Provisions		-
		162.46
TOTAL LIABILITIES		**362.65**
TOTAL CONTRIBUTION AND LIABILITIES		**382.45**
II ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets	8	
(i) Property Plant and Equipment		324.79
(ii) Intangible Assets		-
(iii) Capital Work in Progress		-
(iv) Intangible Assets under Development		-
(b) Non-Current Investments		-
(c) Deferred Tax Assets (Net)		-
(d) Long-term loans and Advances		-
(e) Other Non-current Assets		-
		324.79
2. Current assets		
(a) Current Investments		-
(b) Inventories		-
(c) Trade Receivables		-
(d) Cash and Cash Equivalents	9	57.40
(e) Short Term loans and Advances		-
(f) Other current assets	10	0.27
		57.66
TOTAL ASSETS		**382.45**

See accompanying notes forming part of the Financial Statements

Notes to Accounts **1 to 16**

As per our attached Report of even date
FOR RAJVANSHI & ASSOCIATES
Chartered Accountants
Firm Reg. No.: 005069C
Peer Review Certificate No.: 023899

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

(Prakshal Jain)
Partner

Membership No.: 429807

Place: JAIPUR
Date: 22.05.2026

For and on behalf of Rajputana Agro LLP

For RAJPUTANA AGRO LLP

Designated Partner

(Sarthak Soni)
Designated Partner on behalf of Rajputana Biodiesel Limited
DIN: 07633751

For RAJPUTANA AGRO LLP

Designated Partner

(Dinesh Kumar Jangid)
Designated Partner
DIN: 10990659

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STATEMENT OF PRE-OPERATIVE EXPENSES FOR THE PERIOD ENDED 31st March 2026

Amount in Lakhs

PARTICULARS	NOTES	For the reporting period from March 16, 2026 to March 31, 2026
A. INCOME		
1. Revenue From Operations	11	-
2. Other Income	12	-
TOTAL INCOME (A)		-
B. EXPENDITURE		
a. Cost of materials consumed		-
b. Purchase of Stock in Trade		-
c. Direct Expenses		-
d. Changes in Inventories of finished goods, work-in-progress and stock in trade		-
e. Employee Benefit Expenses		-
f. Finance Costs	13	0.00
g. Depreciation & Amortisation		-
h. Other Expenses	14	0.20
TOTAL EXPENSES (B)		**0.20**
C. Profit before tax (A-B)		**(0.20)**
D. Tax Expense:		
a. Current Tax		-
b. Deferred tax expenses /(credit)		-
TOTAL TAX EXPENSES (G)		**0.00**
E. Profit after tax (C-D)		**(0.20)**

See Accompanying notes forming part of the financial statements

Notes to accounts **1 to 16**

As per our attached Report of even date
FOR RAJVANSHI & ASSOCIATES
Chartered Accountants
Firm Reg. No.: 005069C
Peer Review Certificate No.: 023899

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

(Prakshal Jain)
Partner

Membership No.: 429807

For and on behalf of Rajputana Agro LLP

For RAJPUTANA AGRO LLP
Designated Partner
(Sarthak Soni)
Designated Partner on behalf of
Rajputana Biodiesel Limited
DIN:07633751

For RAJPUTANA AGRO LLP
Designated Partner
(Dinesh Kumar Jangid)
Designated Partner
DIN:10990659

Place: JAIPUR
Date: 22.05.2026

RAJPUTANA AGRO LLP

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CASH FLOW STATEMENT FOR THE PERIOD ENDED 31st MARCH 2026

Amount in Lakhs

PARTICULARS	For the reporting period from March 16, 2026 to March 31, 2026
(A) NET CASH FLOW FROM OPERATING ACTIVITIES	
Net Profit/ (Loss) before tax	(0.20)
Adjustments to reconcile profit before tax to net cash flows	
Finance Cost	0.00
Operating Profit before working capital change	**(0.20)**
Adjusted for Increase/(Decrease) in operating liabilties:	
Increase/(decrease) in Trade Payables	0.06
Increase/(decrease) in Other Current Liabilities	162.41
Adjusted for (Increase)/Decrease in operating assets	
Decrease/(increase) in Other Current Assets	(0.27)
Cash Generated from Operations before Extra-Ordinary Items	**162.00**
Direct taxes paid	0.00
NET CASH FLOW FROM OPERATING ACTIVITIES	**162.00**
(B) CASH FLOW FROM INVESTING ACTIVITIES	
Purchases of Fixed Assets	(324.79)
NET CASH FLOW FROM INVESTING ACTIVITES	**(324.79)**
(C) NET CASH FLOW FROM FINANCING ACTIVITIES	
Net Proceeds from Borrowings & Repayments Done	200.19
Contribution received from partners	20.00
Finance Cost	(0.00)
NET CASH FLOW FROM FINANCING ACTIVITIES	**220.19**
Increase in cash & Bank Balances (A+B+C)	57.40
Add: Opening cash & bank balances	0.00
Closing cash & Bank Balances	**57.40**

See Accompanying notes forming part of the financial statements
Notes to accounts 1 to 16

As per our attached Report of even date

FOR RAJVANSHI & ASSOCIATES
Chartered Accountants
Firm Reg. No.: 005069C
Peer Review Certificate No.: 023899

(Prakshal Jain)
Partner
Membership No.: 429807

For and on behalf of Rajputana Agro LLP

For RAJPUTANA AGRO LLP
Designated Partner
(Sarthak Soni)
Designated Partner on behalf of Rajputana Biodiesel Limited
DIN:07633751

For RAJPUTANA AGRO LLP
Designated Partner
(Dinesh Kumar Jangid)
Designated Partner
DIN:10990659

Place: JAIPUR
Date: 22.05.2026

Note:
-The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI
-Figures of Previous year have been rearranged / regrouped wherever necessary.
-Figures in brackets are outflow/deductions.

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NOTES TO ACCOUNTS FOR THE PERIOD ENDED ON 31st MARCH 2026

Notes to Accounts - 1

Firm Overview

Rajputana Agro LLP (the "LLP") is a Limited Liability Partnership incorporated on 16th March, 2026 with its registered office located at Jaipuria Mansion, Panch Batti, M.I.Road, Jaipur, Jaipur, Rajasthan, India, 302001.

The profit/loss sharing ratio as per the partnership deed is as follows:-

S.No.	Partner's Name	Contribution (Amount in Lakhs)	Ratio
1	Dinesh Kumar Jangid	0.20	1%
2	Rajputana Biodiesel Limited	19.80	99%
	TOTAL	20.00	100%

The Main Object of the LLP will be to carry on the business of agriculture and allied activities including cultivation, growing, planting, sowing, rearing, harvesting, processing, grading, sorting, storing, preserving, transporting, marketing and supply of Napier Grass (including Hybrid Napier), other energy crops, fodder crops, cereals, pulses, oilseeds, fruits, vegetables, herbs, plantation crops, forestry crops, biomass crops and any other agricultural produce on land owned or otherwise lawfully possessed by the LLP; and to undertake farming operations including organic farming, contract farming, seed production, nursery development, horticulture, agro-forestry, floriculture and allied agricultural activities for the purpose of producing and supplying biomass and other agricultural produce as raw material for generation and production of Compressed Bio Gas (CBG), bio-energy, bio-fuels and other renewable energy products; and to sell, transfer, trade or otherwise dispose of any surplus raw material, agricultural produce, by-products or output arising from such activities in the open market or to any person or entity, whether in India or abroad, in accordance with applicable laws.

Notes to Accounts - 2

Significant Accounting Policies

2.1. Basis of Accounting and Preparation of Financial Statement

The financial statements of the LLP have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP) and comply in all material aspects with the Accounting Standards issued by The Institute of Chartered Accountants of India (ICAI). The accounting policies are consistently applied unless otherwise stated.

2.2. Current versus Non - Current classification

The entity presents assets and liabilities in the balance sheet based on current/non-current classification.

(a) Current Assets and Liabilities: Current assets are those expected to be realized or consumed within 12 months or within the normal operating cycle, including cash equivalents. Current liabilities are those expected to be settled within 12 months or the normal operating cycle, or where there is no unconditional right to defer settlement for at least 12 months.

(b) Non-Current Assets and Liabilities: Non-current assets are those not expected to be realized or consumed within 12 months or the normal operating cycle. Non-current liabilities are obligations expected to be settled after 12 months or beyond the normal operating cycle.

2.3. Basis of Measurement

The financial statements have been prepared on the accrual and the historical cost convention except where the Indian GAAP requires a different accounting treatment.

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

For RAJPUTANA AGRO LLP

Designated Partner

For RAJPUTANA AGRO LLP

Designated Partner

2.4. Going Concern

The financial statements have been prepared on the going concern basis which assumes that the LLP will continue in operational existence in the foreseeable future.

2.5. Use of Estimates

The preparation of the financial statements are in conformity with Generally Accepted Accounting Principles (GAAP) in India requires management to make estimates and assumptions that affect the reported amounts of assets & liabilities and the disclosure of contingent liabilities on the date of financial statements & reported amounts of revenue & expenses for that year.

Although these estimates are based upon management best knowledge of current event & actions, accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriates changes in estimates are made as the management becomes aware of the changes in circumstances surroundings the estimates. Changes in estimates are reflected in financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to accounts to Financial Statements.

2.6. Foreign Currency Transactions

Initial Recognition:

Transactions in the foreign currency are initially recorded at the exchange rate prevailing at the date of the transaction or at rates that closely approximate the rate at the date of transaction.

Subsequent Recognition:

Monetary assets and liabilities denominated in the foreign currency are restated at the exchange rate prevailing as at reporting date. Non-monetary assets and liabilities are carried at historical cost.

Exchange Differences:

Exchange gain and loss arising on the settlement or on restatement of monetary assets and liabilities, are recognised as income or expenses in the statement of profit and loss.

2.7. Property, Plant and Equipment Including Intangible Assets

Tangible Fixed Assets

An item is recognised as an asset, if and only if, it is probable that the future economic benefits associated with the item will flow to the LLP and its cost can be measured reliably. PPE are initially recognised at cost. The initial cost of PPE comprises its purchase price (including non-refundable duties and taxes but excluding any trade discounts and rebates), and any directly attributable cost of bringing the asset to its working condition and location for its intended use.

Subsequent to initial recognition, PPE are stated at cost less accumulated depreciation and any impairment losses. When significant parts of property, plant and equipment are required to be replaced in regular intervals, the LLP recognises such parts as separate component of assets. When an item of PPE is replaced, then its carrying amount is de-recognised from the balance sheet and cost of the new item of PPE is recognised.

The expenditures that are incurred after the item of PPE is ready for its intended use, such as repairs and maintenance, are normally charged to the statement of profit and loss in the period in which such costs are incurred. However, in situations where the said expenditure can be measured reliably and is probable that future economic benefits associated with it will flow to the LLP, it is included in the asset's carrying value or as a separate asset, as appropriate.

2.8. Depreciation

Depreciation on PPE is computed using the straight-line method over the estimated useful lives. The LLP has established the estimated range of useful lives of different categories of PPE as follows:

The cost and the accumulated depreciation for PPE sold, scrapped, retired or otherwise disposed off are de-recognised from the balance sheet and the resulting gains / losses are included in the statement of profit and loss within other expenses / other income.

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

For RAJPUTANA AGRO LLP

Designated Partner

For RAJPUTANA AGRO LLP

Designated Partner

2.9. Intangible assets

Identifiable intangible assets are recognised when the LLP controls the asset, it is probable that future economic benefits attributed to the asset will flow to the LLP and the cost of the asset can be measured reliably.

Subsequent expenditure on intangible assets is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is recognised in profit or loss as incurred. The LLP has established the estimated useful lives of intangible assets of 3 years.

Internally-generated intangible assets – research and development expenditure

Expenditure on research activities is recognised as an expense in the period in which it is incurred.

An internally-generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following conditions have been demonstrated:

- The technical feasibility of completing the intangible asset so that it will be available for use or sale
- The intention to complete the intangible asset and use or sell it
- The ability to use or sell the intangible asset
- The intangible asset will generate probable future economic benefits
- The availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset
- The ability to measure reliably the expenditure attributable to the intangible asset during its development

The amount initially recognised for internally generated intangible assets is the sum of the expenditure incurred from the date when the intangible asset first meets the recognition criteria listed above. Where no internally generated intangible asset can be recognised, development expenditure is recognised in profit or loss in the period in which it is incurred.

Subsequent to initial recognition, internally generated intangible assets are reported at cost less accumulated amortisation and accumulated impairment losses.

2.10. Impairment of Property, plant and equipment and Intangible Assets

The carrying amounts of assets are reviewed for impairment at each reporting date. An impairment loss is recognised for the amount by which the assets' carrying amount exceeds its recoverable amount. The recoverable amount is the higher of the assets' net selling price and value in use. To calculate value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market rates and the risks specific to the asset. For an asset that does not generate largely independent cash inflows, the recoverable amount is determined for the cash generating unit to which the asset belongs. Net selling price is the best estimate of the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

2.11. Provisions

Provisions are recognized when the LLP has a present obligation as a result of past event; it is more likely than not that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

2.12. Taxes

Current Tax:

The current tax is calculated on the basis of the tax rates, laws and regulations, which have been enacted or substantively enacted as at the reporting date. The payment made in excess / (shortfall) of the LLP's income tax obligation for the period are recognised in the balance sheet under income tax assets / under current liabilities as current tax liabilities.

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

For RAJPUTANA AGRO LLP

Designated Partner

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Designated Partner

Deferred Tax:

Deferred tax is recognized for all the timing differences, subject to the consideration of prudence in respect of deferred tax assets. Deferred tax assets are recognized and carried forward only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised.

2.13. Cash and Cash Equivalents

Cash and cash equivalents for the purpose of cash flow statement comprise cash at bank, cash on hand and cheques on hand and other short term highly liquid investments with an original maturity of three months or less that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

2.14. Investments

Investments are classified as long term or current based on intention of the management at the time of purchase. Initial investment is done at cost. The cost comprises purchase price and directly attributable acquisition charges. The share of profit/loss in case of investment in Partnership Firm/LLP has been recognized every year with corresponding credit/debit to the Profit & loss account. Further Dividend reinvested in case of mutual funds is added to the value of investment in mutual funds with corresponding credit is made to the profit and loss statement. Current investments are carried in the financial statements at lower of cost and fair value. Long-term investments are stated at cost. A provision for diminution is made to recognize a decline, other than temporary, in the value of long-term investments. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit & loss.

2.15. Revenue Recognition

Sale of goods:

The LLP derives its revenue primarily from engaging in the manufacturing and supplying of biofuels and its by-products, namely glycerine and fatty acids. Our focus is to add value to these by-products, exploring the potential for exports in the bio-diesel segment. Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which LLP follows ex-factory i.e after the goods cross the factory gate. Sales exclude excise duty, Goods and Services Tax.

Income from services:

Revenues from contracts priced on a time and material basis are recognised when services are rendered and related costs are incurred. Revenues from turnkey contracts, which are generally time bound fixed price contracts, are recognised over the life of the contract using the proportionate completion method, with contract costs determining the degree of completion. Foreseeable losses on such contracts are recognised when probable.

Interest Income:

Revenue is recognized on the time proportion basis after taking into account the amount outstanding and the rate applicable i.e. on the basis of matching concept.

Dividend Income:

Dividend Income is recognized when the owners right to receive payment is established.

Other Income:

Other items of income and expenditure are recognized on accrual basis and as a going concern basis, and the accounting policies are consistent with the generally accepted accounting policies.

2.16. Inventory

Inventories are valued at the lower of cost (on weighted average basis) and the net realisable value after providing for obsolescence and other losses, where considered necessary. Cost includes all charges in bringing the goods to the point of sale, including octroi and other levies, transit insurance and receiving charges. Work-in-progress and finished goods include appropriate proportion of overheads.The LLP follows the policy of recognising the goods in transit as on the balance date in its closing stock of inventory.

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

For RAJPUTANA AGRO LLP

Designated Partner

For RAJPUTANA AGRO LLP

Designated Partner

2.17. Employee Benefits

The LLP's employee benefits mainly include wages, salaries, bonuses, defined contribution plans, defined benefit plans, other long term benefits including compensated absences. The employee benefits are recognised in the year in which the associated services are rendered by the LLP's employees. Short term employee benefits are recognised in the statement of profit and loss at undiscounted amounts during the period in which the services have been rendered. Details of long term employee benefits are provided below:

A. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. Under the defined benefit retirement plan, the LLP provides retirement obligation in the form of gratuity. Under the plan, a lump sum payment is made to eligible employees at retirement or termination of employment based on respective employee salary and years of experience with the LLP. The LLP records liability based on actuarial valuation computed under projected unit credit method.

B. Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions to a statutory authority and will have no legal or constructive obligation to pay further amounts. The LLP contributions to defined contribution plans are recognised in statement of profit and loss as and when the services are rendered by employees. The LLP has no further obligations under these plans beyond its periodic contributions.

C. Other long-term employee benefits

The employees of the LLP are entitled to compensated absences as well as other long-term benefits. Compensated absences benefit comprises of encashment and the availing of leave balances that were earned by the employees over the period of past employment.

The LLP provides for the liability (presented under provisions) towards the said benefits on the basis of actuarial valuation carried out at the reporting date, by an independent qualified actuary using the projected-unit-credit method. The related re-measurements are recognised in the statement of profit and loss in the period in which they arise.

2.18. Borrowing costs

Borrowing costs are recognized as an expense in the period in which these are incurred. Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets.

2.16. Segment Reporting

The LLP operates in single line of business and mainly in one geographical segment. Therefore, segment information as per AS 17, "Segment Reporting" has not been disclosed.

2.17. Rounding Off

Figures representing 0.00 lakhs in the audited financial statements are below Rs. 500/-.

Notes to Accounts - 3

Partner's Contribution

Particulars	AS AT 31-MAR-2026	
	Amount of Contribution (Amount in Lakhs)	% in profit sharing
Dinesh Kumar Jangid	0.20	1%
Rajputana Biodiesel Limited	19.80	99%
TOTAL	**20.00**	**100%**

For RAJPUTANA AGRO LLP

Designated Partner

For RAJPUTANA AGRO LLP

Designated Partner

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

RAJPUTANA AGRO LLP
Notes forming part of Standalone Financial Statements

Notes to Accounts - 4

Reserves and Surplus

Particulars	AS AT 31-Mar-2026 Amount in Lakhs
(a) Surplus / Deficit	
Opening Balance	-
Withdrawal during the year	-
(+) Net Profit/(Net Loss) For the current year	(0.20)
Balance as per current financial statements	**(0.20)**
Total	**(0.20)**

Notes to Accounts -5

Long Term Borrowings

Particulars	AS AT 31-Mar-2026 Amount in Lakhs
(a) Term loans	
Unsecured	
- From Related Party:-	-
Rajputana Biodiesel Limited	200.19
Total	**200.19**

Notes to Accounts - 6

Trade Payables

Particulars	AS AT 31-Mar-2026 Amount in Lakhs
To Other Than MSME	
Undisputed	
-Creditor for services	0.06
Total	**0.06**

Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Particulars	AS AT 31-Mar-2026 Amount in Lakhs
a) Principal amount remaining unpaid to any supplier as at the end of accounting year	-
b) Interest due thereon remaining unpaid to any supplier as at the end of accounting year	-
c) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-
d) The amount of interest due and payable for the year	-
e) The amount of interest accrued and remaining unpaid at the end of accounting year	-
f) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid	-
Total	-

Notes to Accounts - 7

Other Current Liabilities

Particulars	AS AT 31-Mar-2026 Amount in Lakhs
(a) Other payables	
TDS Payable	3.00
Creditors for capital goods	159.21
(b) Expenses payables	
Audit/Legal Fees Payable	0.20
Total	**162.41**

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

For RAJPUTANA AGRO LLP

Designated Partner

For RAJPUTANA AGRO LLP

Designated Partner

RAJPUTANA AGRO LLP
Notes forming part of Standalone Financial Statements

Notes to Accounts - 8
Property, Plant and Equipment

Particulars	AS AT 31-Mar-2026 Amount in Lakhs
LAND	
-Land At Bhinay Tehsil Gram Jetpura Dist. Ajmer	324.79
Total	**324.79**

Notes to Accounts - 9
Cash & Cash Equivalents

Particulars	AS AT 31-Mar-2026 Amount in Lakhs
a) Balance with Banks	
- Kotak Mahindra Bank CA A/c-4693	57.40
Total	**57.40**

Notes to Accounts - 10
Other Current Assets

Particulars	AS AT 31-Mar-2026 Amount in Lakhs
Pre Operative Expenses	
-Interest to parties	0.21
-Legal Expenses	0.06
Total	**0.27**

Notes to Accounts - 11
Revenue from Operations

Particulars	For the period ending March 31, 2026 Amount in Lakhs
Sales of Products	-
Total	-

Notes to Accounts - 12
Other Income

Particulars	For the period ending March 31. 2026 Amount in Lakhs
Other Income	-
Total	-

Notes to Accounts -13
Finance costs

Particulars	For the period ending March 31, 2026 Amount in Lakhs
Bank Charges	0.00
Total	**0.00**

Notes to Accounts -14
Other Pre Operative Expenses

Particulars	For the period ending March 31, 2026 Amount in Lakhs
Payment to Auditors	
- Statutory Audit Fees	0.20
- GST/Tax Audit Fees	-
-Other Services	-
Total	**0.20**

RAJVANSH & ASSOCIATES JAIPUR Chartered Accountants

For RAJPUTANA AGRO LLP

Designated Partner

For RAJPUTANA AGRO LLP

Designated Partner

RAJPUTANA AGRO LLP

Notes forming part of Standalone Financial Statements

Notes to Accounts - 15

Related Party Disclosures & Transactions

Description of relationship	Names of Related Parties
Partner	Rajputana Biodiesel Limited
Subsidiary of a partner	Nirvaanraj Energy Private Limited
Designated Partner	1. Dinesh Kumar Jangid
	2. Sarthak Soni

Note: Related Parties have been identified by the Management.

(AMOUNT IN LAKHS)

Name of Related Party	Nature of Relationship	Nature of Transactions	Amount of transaction during the period from March 16, 2026 to March 31, 2026	Amount outstanding as on March 31, 2026 (Payable)/ Receivable
Dinesh Kumar Jangid	Designated Partner	Capital Contribution	0.20	0.20
Rajputana Biodiesel Limited	Partner	Capital Contribution	19.80	19.80
		Loan Taken	200.00	200.19
		Interest Expenses	0.21	
		TDS Payable	(0.02)	

Notes to Accounts - 16

Other Disclosures

(a). In accordance with the provisions of Accounting Standard (AS) 17, "Segment Reporting", the LLP has evaluated its business segments based on the products it manufactures and sells. Since the entire business operations are conducted from a single geographical location, no geographical segments have been identified.

(b). In the opinion of the management, Loans and Advances have a realizable value in the ordinary course of business not less than the amount at which they are stated in the balance sheet and provision for all known liabilities have been made .

(c). The asset other than Property Plant Equipment, Intangible Assets and non-current investment have value on realization in the ordinary course of business equal to the amount at which they are stated.

(d). No amount has been set aside, or is proposed to be set aside, to provide for any specific liability, contingency, or commitment known to exist as at the balance sheet date.

(e). There are no transactions that were not recorded in the books of accounts, and which has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Further, There is no previously unrecorded income and related assets have been recorded in the books of accounts during the year.

(f). Balance shown under head Sundry debtors, creditors and advances are subject to confirmation.

FOR RAJVANSHI & ASSOCIATES
Chartered Accountants

Firm Reg. No.: 005069C
Peer Review Certificate No.: 023899

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

(Prakshal Jain)
Partner

Membership No.: 429807

Place: JAIPUR
Date: 22.05.2026

For and on behalf of Rajputana Agro LLP

For RAJPUTANA AGRO LLP

Designated Partner

(Sarthak Soni)
Designated Partner on behalf of Rajputana Biodiesel Limited
DIN:07633751

For RAJPUTANA AGRO LLP

Designated Partner

(Dinesh Kumar Jangid)
Designated Partner
DIN:10990659