B S R & Co. LLP
Chartered Accountants

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Independent Auditor's Report

To the Members of Quick Clean Private Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Quick Clean Private Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), which comprise the consolidated balance sheet as at 31 March 2026, and the consolidated statement of profit and loss and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31 March 2026, of its consolidated profit and consolidated cash flows for the year then ended.

Basis for Opinion

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

Emphasis of Matter

a. We draw attention to Note 48 to the accompanying consolidated financial statements, which describes the proforma classification and presentation & disclosure of certain balances between various captions of the Consolidated Balance Sheet, Consolidated Statement of Profit and Loss and Consolidated Statement of Cash Flows. As explained in the said note, the proforma classifications, presentation & disclosures are material and have resulted in consequential changes in certain consolidated financial statement line items, cash flow classifications and financial ratios. However, these classifications do not impact on the Company's total assets, total liabilities, equity, profit for the year, cash flows, earnings per share, and other contractual arrangements.

Our opinion is not modified in respect of this matter.

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

The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Act that give a true and fair view of the consolidated state of affairs, consolidated profit/ loss and consolidated cash

flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of each company and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Management and Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Management and Board of Directors of the companies are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies are responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated 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 consolidated 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting in preparation of consolidated financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. 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 consolidated 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements,

including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Other Matter

a. The consolidated financial statements of the Group for the year ended 31 March 2025 were audited by the predecessor auditor who had expressed an unmodified opinion on 25 September 2025.

Report on Other Legal and Regulatory Requirements

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

2 A. As required by Section 143(3) of the Act, we report, to the extent applicable, 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 of the aforesaid consolidated financial statements.

b. In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books.

c. The consolidated balance sheet, the consolidated statement of profit and loss and the consolidated statement of cash flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.

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

e. On the basis of the written representations received from the directors of the Holding Company as on 01 April 2026 taken on record by the Board of Directors of the Holding Company incorporated in India, none of the directors of the Holding Company incorporated in India is disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164(2) of the Act.

f. With respect to the adequacy of the internal financial controls with reference to financial statements of the Holding Company incorporated in India and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

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

a. The consolidated financial statements disclose the impact of pending litigations as at 31 March 2026 on the consolidated financial position of the Group. Refer Note 39 to the consolidated financial statements.

b. The Group did not have any material foreseeable losses on long-term contracts including

derivative contracts during the year ended 31 March 2026.

c. There are no amounts which are required to be transferred to the Investor Education and Protection Fund by the Holding Company during the year ended 31 March 2026.

d (i) The management of the Holding Company incorporated in India whose financial statements has been audited under the Act has represented that, to the best of its knowledge and belief, as disclosed in the Note 43(iv) to the consolidated financial statements, 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 Holding 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 directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(ii) The management of the Holding Company incorporated in India whose financial statements has been audited under the Act has represented that, to the best of its knowledge and belief, as disclosed in the Note 43(v) to the consolidated financial statements, no funds have been received by the Holding Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(iii) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (i) and (ii) above, contain any material misstatement.

e. The Holding Company has neither declared nor paid any dividend during the year.

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

Independent Auditor's Report *(Continued)*

Quick Clean Private Limited

C. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, the Holding Company is not a public company. Accordingly, the provisions of Section 197 of the Act are not applicable to the Holding Company. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248W/W-100022



Gaurav Suri

Partner

Membership No.: 521486

ICAI UDIN:26521486ESELAL6263

Place: Gurugram

Date: 21 October 2026

Annexure A to the Independent Auditor's Report on the Consolidated Financial Statements of Quick Clean Private Limited for the year ended 31 March 2026

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

(xxi) In our opinion and according to the information and explanations given to us, following company incorporated in India and included in the consolidated financial statements, has unfavourable remarks, qualification or adverse remarks given by auditor in his report under the Companies (Auditor's Report) Order, 2020 (CARO):

Sr. No.	Name of the entities	CIN	Holding Company/ Subsidiary/ JV/ Associate	Clause number of the CARO report which is unfavourable or qualified or adverse
1	Quick Clean Private Limited	U72300HR2006PTC148513	Holding Company	**3(i)(a)(A), 3(ii)(b), 3(iii)(c), 3(iii)(d), 3(vii)(a), 3(vii)(b)**

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248W/W-100022



Gaurav Suri

Partner

Membership No.: 521486

ICAI UDIN:26521486ESELAL6263

Place: Gurugram

Date: 21 October 2026

Annexure B to the Independent Auditor's Report on the consolidated financial statements of Quick Clean Private Limited for the year ended 31 March 2026

Report on the internal financial controls with reference to the aforesaid consolidated financial statements under Clause (i) of Sub-section 3 of Section 143 of the Act

(Referred to in paragraph 2(A)(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Opinion

In conjunction with our audit of the consolidated financial statements of Quick Clean Private Limited (hereinafter referred to as "the Holding Company") as of and for the year ended 31 March 2026, we have audited the internal financial controls with reference to financial statements of the Holding Company , as of that date.

In our opinion, the Holding Company, has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at 31 March 2026, based on the internal financial controls with reference to financial statements criteria established by the Holding Company considering the essential components of such internal controls stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

Management's and Board of Directors' Responsibilities for Internal Financial Controls

The Holding Company's Management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to financial statements criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note. 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 the Holding 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 Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. 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 with reference to financial statements were 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 with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, 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 judgement, including the assessment of the risks of material misstatement of the consolidated 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 internal financial controls with reference to financial statements.

Annexure B to the Independent Auditor's Report on the consolidated financial statements of Quick Clean Private Limited for the year ended 31 March 2026 *(Continued)*

Meaning of Internal Financial Controls with Reference to Financial Statements

A company's internal financial controls with reference to financial statements 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 controls with reference to financial statements include 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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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 with Reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statements, 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 with reference to financial statements to future periods are subject to the risk that the internal financial controls with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248W/W-100022



Gaurav Suri

Partner

Membership No.: 521486

ICAI UDIN:26521486ESELAL6263

Place: Gurugram

Date: October 21, 2026

Quick Clean Private Limited
Consolidated Balance Sheet as at March 31, 2026
(Amounts in Rupees lakhs, unless otherwise stated)

Particulars	Notes	As at March 31, 2026	As at March 31, 2025
I EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	3	650.80	647.53
(b) Reserves and surplus	4	7,091.10	6,256.25
		7,741.90	**6,903.78**
(2) Non-current liabilities			
(a) Long-term borrowings	5	2,481.78	2,858.18
(b) Deferred tax liabilities (net)	7	281.86	165.38
(c) Other long term liabilities	8	-	570.04
(d) Long-term provisions	9A	32.46	24.85
		2,796.10	**3,618.45**
(3) Current liabilities			
(a) Short term borrowings	6	2,279.79	1,726.29
(b) Trade payables	10		
Total outstanding dues of micro and small enterprises		157.33	256.03
Total outstanding dues of creditors other than micro and small enterprises		564.56	108.89
(c) Other current liabilities	11	402.94	459.11
(d) Short-term provisions	9B	38.37	86.53
		3,442.99	**2,636.85**
TOTAL		**13,980.99**	**13,159.08**
II ASSETS			
(1) Non-current assets			
(a) Property,plant and equipment and Intangible assets			
(i) Property, plant and equipment	12(A)	7,051.26	5,769.68
(ii) Intangible assets	12(A)	44.48	41.16
(iii) Capital work in progress	12(B)	350.83	41.27
(b) Long term loans and advances	13A	14.09	34.36
(c) Other non current assets	14	343.37	672.16
		7,804.03	**6,558.63**
(2) Current assets			
(a) Inventories	15	2,114.02	1,108.38
(b) Trade receivables	16	3,131.16	974.17
(c) Cash and bank balances	17	234.73	3,038.85
(d) Short term loans and advances	13B	534.40	557.92
(e) Other current assets	18	162.65	921.13
		6,176.96	**6,600.45**
TOTAL		**13,980.99**	**13,159.08**
Summary of significant accounting policies	2		

The accompanying notes form an integral part of these consolidated financial statements

In terms of our report of even date attached.

For **B S R & Co. LLP**
Chartered Accountants
ICAI Firm Registration Number: 101248W/W-100022

Gaurav Suri
Partner
Membership Number: 521486
Place: Gurugram
Date: October 21, 2026

For and on behalf of the Board of Directors of
Quick Clean Private Limited

Anshul Gupta
Director and CEO
DIN: 03099582
Place: Gurugram
Date: October 21, 2026

Abhishek Gupta
Director and CFO
DIN: 03088037
Place: Gurugram
Date: October 21, 2026

Quick Clean Private Limited
Consolidated Statement of Profit and Loss for the year ended March 31, 2026
(Amounts in Rupees lakhs, unless otherwise stated)

	Particulars	Notes	For the year ended March 31, 2026	For the year ended March 31, 2025
I	Revenue from operations	19	10,062.75	6,706.59
II	Other income	20	115.44	69.76
III	**Total income (I+II)**		**10,178.19**	**6,776.35**
IV	**Expenses**			
	Cost of material consumed	21	778.95	516.19
	Purchase of stock-in-trade	22	1,924.94	576.16
	Operational expenses	23	-	3,205.36
	Changes in inventories of stock-in-trade	24	(1,105.43)	(286.10)
	Employee benefits expense	25	1,401.91	635.65
	Finance costs	26	567.61	493.34
	Depreciation and amortization expense	27	610.68	354.94
	Other expenses	28	4,947.50	540.16
	Total expense		**9,126.16**	**6,035.70**
V	**Profit before tax and prior period items (III-IV)**		**1,052.03**	**740.65**
VI	Prior period items	29	31.19	-
VII	**Profit before tax (V-VI)**		**1,020.84**	**740.65**
VIII	**Tax expense :**	30		
	(i) Current tax		195.07	72.30
	(ii) Deferred tax		116.49	90.83
	(iii) Tax for earlier years		3.78	12.83
IX	**Profit for the year (VII-VIII)**		**705.50**	**564.69**
X	**Earnings per equity share (of Rupees 10 each):**			
	(i) Basic (in Rupees)	31	15.43	11.64
	(ii) Diluted (in Rupees)	31	12.42	11.30
	Summary of significant accounting policies	2		

The accompanying notes form an integral part of these consolidated financial statements

In terms of our report of even date attached

For **B S R & Co. LLP**
Chartered Accountants
ICAI Firm Registration Number: 101248W/W-100022

Gaurav Suri
Partner
Membership Number: 521486
Place: Gurugram
Date: October 21, 2026

For and on behalf of the Board of Directors of
Quick Clean Private Limited

Anshul Gupta
Director and CEO
DIN: 03099582
Place: Gurugram
Date: October 21, 2026

Abhishek Gupta
Director and CFO
DIN: 03088037
Place: Gurugram
Date: October 21, 2026

Quick Clean Private Limited
Consolidated Statement of Cash Flows for the year ended March 31, 2026
(Amounts in Rupees lakhs, unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	1,020.84	740.65
Adjustment for:		
Depreciation and amortisation expenses	610.68	354.94
Finance costs	520.62	493.34
Employee stock compensation expenses	47.99	-
Provision for doubtful debts and advances	98.65	7.53
Advances written off	14.58	-
Foreign exchange loss/(gain)(net)	(1.77)	-
Interest income on fixed deposits	(81.60)	(32.04)
Interest income on income tax refund	(3.06)	-
Profit on sale of property, plant and equipment	(4.23)	-
Liabilities no longer required written back (net)	(26.55)	-
Operating profit before working capital changes	**2,196.15**	**1,564.42**
Working capital changes :		
Decrease/ (increase) in inventories	(1,005.64)	(388.31)
Decrease/ (increase) in trade receivables	(2,213.96)	(227.54)
Decrease/ (increase) in loans and advances	(546.81)	(458.79)
(Decrease)/ increase in trade payables	385.56	(197.89)
(Decrease)/ increase in provisions	8.26	-
Decrease/ (increase) in other assets	850.27	(483.65)
(Decrease)/ increase in other liabilities	(255.99)	(456.14)
Cash used in operations	**(582.16)**	**(647.90)**
Income tax paid (net of refund)	(119.51)	13.25
Net Cash flow used in operating activities	**(701.67)**	**(634.65)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment and intangible assets	(1,664.74)	(1,885.85)
Sale of property, plant and equipment	5.55	249.42
Proceeds from maturity of bank deposits	2,984.04	-
Investment in bank deposits	(59.44)	-
Interest received	9.96	32.04
Net Cash from/(used in) investing activities	**1,275.37**	**(1,604.39)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Paid	(459.03)	(493.34)
Proceeds from shares issued during the year	84.63	4,784.76
Proceeds from short term borrowings (net)	603.23	215.98
Repayments of long term borrowings	(1,479.25)	(3,023.55)
Proceeds from long term borrowings	820.66	3,787.05
Payment of lease liabilities	(199.35)	(85.14)
Net cash (used in)/from financing activities	**(629.11)**	**5,185.76**
Net (decrease)/ increase in cash and cash equivalents D=(A)+(B)+(C)	**(55.41)**	**2,946.72**
Cash and cash equivalents as at the beginning of the year (refer note 48)	125.43	92.13
Effect of exchange difference on cash and cash equivalence held in foreign currency	(0.27)	-
Cash and cash equivalents as at the end of the year (refer note 17)	**69.75**	**3,038.85**

The consolidated statement of cash flows has been prepared under indirect method as set out in the Accounting Standard- 3 "Cash Flow Statements" issued by the Institute of Chartered Accountants of India.

Summary of significant accounting policies 2

The accompanying notes form an integral part of these consolidated financial statements

In terms of our report of even date attached.

For **B S R & Co. LLP**
Chartered Accountants
ICAI Firm Registration Number: 101248W/W-100022

Gaurav Suri
Partner
Membership Number: 521486
Place: Gurugram
Date: October 21, 2026

For and on behalf of the Board of Directors of
Quick Clean Private Limited

Anshul Gupta
Director and CEO
DIN: 03099582
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Abhishek Gupta
Director and CFO
DIN: 03088037
Place: Gurugram
Date: October 21, 2026

1 **Corporate information**

Quick Clean Private Limited (CIN: U72300HR2006PTC148513) ('the Company' or the 'Holding Company') is a private limited company having registered office at GSC Towers, 4th Floor, Plot No. B, Block-A, South City, Sector-30, Gurgaon, Haryana domiciled in India and incorporated on August 9, 2006 under the provisions of the Companies Act, 1956. The Group is engaged in:

(1) To carry on all or any of the business of laundry services, dry cleaning. washing, basis contracts with hotels, hospitals, corporate houses etc.
(2) To carry on the business of purchase, sale and renting of linen and laundry equipment's.

2 **Significant accounting policies**

The accounting policies set out below have been applied consistently by the entities forming part of the Group in the preparation of these consolidated financial statements.

2.1 Basis of preparation of consolidated financial statements

The consolidated financial statements have been prepared on accrual basis of accounting and comply in all material respects with the notified accounting standards prescribed under section 133 of the Companies Act, 2013 (Act) read with Rule 7 of the Companies (Accounts) Rules, 2021. The consolidated financial statements have been prepared under the historical cost convention on an accrual basis in accordance with accounting principles generally accepted in India.

Principles of consolidation

The consolidated financial statements relate to the Company and its wholly owned subsidiaries Quick Clean Hospitality Solution Private Limited and Quick Clean Healthcare Private Limited (collectively known as "the Group"). The consolidated financial statements have been prepared on the following
The financial statements of the Company and its wholly owned subsidiary company are combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses, after fully eliminating intra-group balances and intra-group transactions in accordance with Accounting Standard (AS) 21 - "Consolidated Financial Statements"
As far as possible, the consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented in the same manner as the Company's standalone financial statements.

2.2 Use of estimates

The preparation of consolidated financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Actual results could differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognised prospectively in current and future periods.

2.3 Current-non-current classification

All assets and liabilities have been classified as current or non-current as per the Group's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013.

Assets

An asset is classified as current when it satisfies any of the following criteria:

(a) it is expected to be realised in, or is intended for sale or consumption in, the group's normal operating cycle;
(b) it is held primarily for the purpose of being traded;
(c) it is expected to be realised within 12 months after the reporting date; or
(d) it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Liabilities

A liability is classified as current when it satisfies any of the following criteria:

(a) it is expected to be settled in the group's normal operating cycle;
(b) it is held primarily for the purpose of being traded;
(c) it is due to be settled within 12 months after the reporting date; or
(d) the Group does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect in classification.

Current assets/ liabilities include the current portion of non-current financial assets/ liabilities respectively.
All other assets/ liabilities are classified as non-current.

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. The Group has determined its operating cycle as twelve months having regard to the nature of its business.



2.4 Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

Linen Rental and Laundry Services

Revenue from the linen rental and laundry service is recognized on accrual basis when the services are rendered. Revenue is based on contractually set pricing on a consistent unit-of- weight or price-per-piece basis for each service over the term of the contract.

Sale of goods

Revenue from sale of goods is recognized, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales are net of returns, trade discounts and goods & service tax.

Collaboration fees and other ancillary services

Revenue from collaboration fees and ancillary services is recognised when the related services are rendered in accordance with the terms of the underlying agreements and collection of the consideration is reasonably assured.

Other income

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

2.5 Property, Plant and Equipment (PPE)

PPE are stated at cost of acquisition less accumulated depreciation and impairment losses, if any. The cost of an item of PPE comprises its purchase price, including import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use; any trade discounts and rebates are deducted in arriving at the purchase price. The cost of PPE includes, if any, interest on borrowings attributable to acquisition of qualifying PPE up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Machinery spares which can be used only in connection with an item of PPE and whose use is expected to be irregular are capitalized and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to PPE is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance. PPE retired from active use and held for sale are stated at the lower of their net book value and net realizable value and are disclosed separately in the consolidated Balance Sheet.

2.6 Capital work-in-progress

Capital work-in-progress represents expenditure incurred on acquisition and installation of plant and machinery and other assets that are not ready for their intended use as at the reporting date. Costs include purchase price, installation costs, professional fees, directly attributable expenses and borrowing costs eligible for capitalization. Such assets are transferred to the relevant class of property, plant and equipment upon completion and commencement of intended use, and depreciation is charged thereafter.

2.7 Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in the consolidated statement of profit and loss in the year in which the expenditure is incurred.

2.8 Depreciation and Amortization

Depreciation has been provided as under:

Depreciation on Property, Plant and Equipment has been provided on the Straight-Line method as per the useful life of the machinery taken and estimated by the Management and at the rates prescribed in schedule II of the Companies Act 2013. The residual (salvage) value of Property, Plant and Equipment is estimated at 5% of the original cost of the asset, unless a different residual value is justified based on specific circumstances. The rates of depreciation are as under: -

S.no.	Asset Category	Useful life (In years)	Basis
1	Plant & Machinery	15	As per Schedule II
2	Furniture	10	As per Schedule II
3	Office Equipment	5	As per Schedule II
4	Computer	3	As per Schedule II
5	Motor Vehicle	8	As per Schedule II
6	Leased Assets including improvements	7	As per lease terms
7	Software	5	As per Schedule II
8	Linen	3	As per management estimate

The group has obtained a technical assessment from an independent expert to evaluate and verify the useful lives of its Property, Plant and Equipment (PPE). Based on the assessment, the useful lives of the assets have been reviewed and considered for determining depreciation in accordance with the applicable provisions of Schedule II of the Companies Act, 2013 and the Group's accounting policy.

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2.9 Inventories

Inventories comprising traded goods and chemical consumables are valued at the lower of cost and net realisable value. Cost is determined using the First-In First-Out (FIFO) method and includes all costs incurred in bringing the inventories to their present location and condition. Net realisable value represents the estimated selling price of trade goods in the ordinary course of business, less the estimated costs necessary to make the sale. Inventories are assessed on an item-by-item basis.

2.10 Borrowing Costs

Borrowing cost directly attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of the assets up to the date the asset is ready for their intended use. All other borrowing costs are recognized in consolidated statement of profit and loss in the year in which they are incurred.

2.11 Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originates in one period and are capable of reversal in one or more subsequent periods.

Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognized for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognized only if there is virtual certainty that there will be sufficient future taxable income available to realize such assets. Deferred tax assets are recognized for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realized. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Group has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realizability.

2.12 Earnings per share

The basic Earnings Per Share("EPS") is computed by dividing the net profit / (loss) after tax for the year attributable to the equity shareholders by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, net profit / (loss) after tax for the year attributable to the equity shareholders and the weighted average number of equities share outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

2.13 Employee Benefits

Short term employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized as an expense during the period when the employees render the services. These benefits include salaries, wages and bonus.

Post-employment benefits:

a) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which the Group pays specified contributions to a separate entity. the Group makes specified monthly contributions towards Provident Fund & ESI in accordance with the code of social security, 2020. The Group's contribution is recognized as an expense in the consolidated statement of Profit and Loss during the period in which the employee renders the related service.

b) Defined benefit plans

For defined benefit plans in the form of Gratuity, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuations being carried out at each consolidated Balance Sheet date. Actuarial gains and losses are recognized in the Consolidated Statement of Profit and Loss in the period in which they occur. Past service cost is recognized immediately to the extent that the benefits are already vested and otherwise is amortized on a straight line basis over the average period until the benefits become vested. The retirement benefit obligation recognized in the Balance Sheet represents the present value of the defined benefit obligation as adjusted for unrecognized past service cost, as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to past service cost, plus the present value of available refunds and reductions in future contributions to the schemes.

c) Compensated Absences

The Group provides for the liability towards earned leave and other compensated absences as and when the employees render services that increase their entitlement to future compensated absences. The obligation is measured based on an actuarial valuation carried out at the reporting date using the Projected Unit Credit Method. The portion of the liability expected to be settled within twelve months from the reporting date is classified as a current liability and the balance as a non-current liability.

d) Employee Stock Option Plan

The Group measures compensation cost relating to employee stock options based on the fair value of the options determined at the grant date using the Black-Scholes Option Pricing Model. Such fair value is recognised as employee compensation expense over the vesting period with a corresponding credit to Employee Stock Options Outstanding Account. Upon exercise, the balance in the Employee Stock Options Outstanding Account is transferred to Share Capital and Securities Premium Account. Options that lapse or are forfeited are transferred to General Reserve.



2.14 Foreign currency Transaction

(a) Transaction denominated in foreign currencies is normally recorded at the exchange rate prevailing on the day of transaction.
(b) Monetary items denominated in foreign currency at the year-end and not covered by the foreign exchange contract are restated at year end rates.
(c) Any income or expense on account of exchange difference either on settlement or on translation is recognized in the consolidated Profit and Loss Statement. The exchange difference on such long-term foreign currency monetary items, to the extent of the difference between interest on local currency borrowing and foreign currency borrowing, shall be treated as borrowing cost and the balance amount is treated as exchange amount in Profit & Loss statement.

2.15 Impairment of Assets

(a) If the carrying amount of assets exceeds the recoverable amount on the reporting date, the carrying amount is reduced to the recoverable amount. The recoverable amount is measured as the higher of the net selling price and the value in use determined by the present value of future cash flows.

(b) Impairment losses, if any on assets are recognized and charged to profit & loss account, in accordance with Accounting Standard 28 " Impairment of Assets" issued by the Institute of Chartered Accountants of India.

2.16 Provisions, Contingent Liabilities and Contingent Assets

The Group recognizes provisions when there is present obligation as a result of past event and it is probable that there will be an outflow of resources and reliable estimate can be made of the amount of the obligation. A disclosure of contingent liabilities is made when there are a possible obligation or present obligations that may, but probably will not require an outflow of resources. Contingent assets are neither recognized and nor disclosed in the Consolidated Financial Statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognized in the period in which the change occurs.

2.17 Leases

The determination of whether an arrangement is a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is a lease, if fulfilment of the arrangement is dependent on the use of specific assets and the arrangement Conveys a right to use the asset or assets, even if that right is not explicitly specified in the arrangement.
A lease is classified at the inception date as a Finance Lease or an Operating Lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Group is classified as a Finance Lease. A lease which is not a finance lease is classified as Operating Lease.

Finance Lease

Finance leases are capitalized at the commencement of lease, at the lower of the fair value of the asset or the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged directly to the Consolidated Statement of profit and Loss over the lease terms. The useful life of the asset is determined as 7 years being the lower of lease term or useful life of the asset as per schedule II. The depreciation on the finance lease asset is provided on SLM basis over the useful life of the asset.

Operating Lease

Where the Group is the lessee:

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments are recognized as an expense in the consolidated statement of profit and loss on systematic basis which is more representative of the time pattern of user's benefit.

Where the Group is the lessor:

Leases in which the Group does not transfer substantially all the risks and benefits of ownership of the asset are classified as operating leases. Assets subject to operating leases are included in PPE. Lease income on an operating lease is recognized in the consolidated statement of profit and loss on a straight-line basis over the lease term. Costs, including depreciation, are recognized as an expense in the consolidated statement of profit and loss. Initial direct costs such as legal costs, brokerage costs, etc. are recognized immediately in the consolidated statement of profit and loss.

2.18 Statement of Cash flows

Cash flows are reported using the Indirect Method, whereby profit after tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of future or past operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows are segregated into operating, investing and financing activities.

2.19 Cash and cash equivalents

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.



3 Share capital

Particulars	As at March 31, 2026	As at March 31, 2025
Authorised share capital		
54,60,000 (March 31, 2025: 50,00,000) Equity shares of Rupees 10/- each	546.00	500.00
23,00,000 (March 31, 2025: 20,00,000) Preference shares of Rupees 10/- each	230.00	200.00
(A) Issued, subscribed and fully paid up Equity share capital		
45,71,620 (March 31, 2025: 45,71,620) Equity shares of Rupees 10/- each	457.16	457.16
Total (A)	**457.16**	**457.16**
(B) Issued, subscribed and fully paid up Preference Share capital		
16,35,570 (March 31, 2025: 16,02,858 0.01% Compulsory convertible preference shares(CCPS) of Rupees 10/- each)	163.56	160.29
3,00,000 (March 31, 2025 : 3,00,000 Redeemable non cumulative preference shares (NCPS) of Rupees 10/- each)	30.00	30.00
Total (B)	**193.56**	**190.29**
(C) Issued, subscribed and partly paid up Preference Share capital		
8,020 (March 31, 2025 : 8,020 Optional Convertible preference shares of Rupees 10/- each) (OCPS Part B VIII)	0.08	0.08
Total (C)	**0.08**	**0.08**
Total(A+B+C)	**650.80**	**647.53**

*Pursuant to the scheme of merger,the authorised capital has been increased

Notes:

a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Amount	No. of shares	Amount
Equity Share				
Balance at the beginning of the year	45,71,620	457.16	45,71,620	457.16
Add: Issued during the year	-	-	-	-
Balance at the end of the year	**45,71,620**	**457.16**	**45,71,620**	**457.16**
Compulsory Convertible Preference Shares				
Balance at the beginning of the year	16,02,858	160.29	-	-
Add: Issued during the year	32,712	3.27	16,02,858	160.29
Balance at the end of the year	**16,35,570**	**163.56**	**16,02,858**	**160.29**
Redeemable Non-Cumulative Preference Shares				
Balance at the beginning of the year	3,00,000	30.00	3,00,000	30.00
Add: Issued during the year	-	-	-	-
Balance at the end of the year	**3,00,000**	**30.00**	**3,00,000**	**30.00**
Optional Convertible Preference Shares				
Balance at the beginning of the year	8,020	0.08	8,020	0.08
Add: Issued during the year	-	-	-	-
Balance at the end of the year	**8,020**	**0.08**	**8,020**	**0.08**

b) Details of Equity shareholders holding more than 5% shares in the Company

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of Shares	% holding	No. of Shares	% holding
Equity Shares of Rupees 10/- each, fully paid up				
Abhishek Gupta	7,97,947	17.45%	8,68,566	19.00%
Ankur Gupta	8,68,693	19.00%	8,68,693	19.00%
Anshul Gupta	18,28,640	40.00%	18,28,640	40.00%
S.C Gupta	9,37,127	20.50%	9,37,127	20.50%
Total	**44,32,407**	**96.95%**	**45,03,026**	**98.50%**

c) Details of Preference shareholders holding more than 5% shares in the Company

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of Shares	% holding	No. of Shares	% holding
Preference Shares of Rupees 10/- each, fully paid up				
Redeemable Non-Cumulative Preference Shares				
Anshul Gupta	60,000	20.00%	60,000	20.00%
Ankur Gupta	60,000	20.00%	60,000	20.00%
Abhishek Gupta	60,000	20.00%	60,000	20.00%
Subhash Gupta	60,000	20.00%	60,000	20.00%
Meena Gupta	60,000	20.00%	60,000	20.00%
	3,00,000	**100.00%**	**3,00,000**	**100.00%**
Compulsory Convertible Preference Shares				
Alkemi Venture Fund II Scheme I	8,17,785	50.00%	8,17,785	51.02%
Blue Ashva Sampada Fund & its Co-investors	8,17,785	50.00%	7,85,073	48.98%
	16,35,570	**100.00%**	**16,02,858**	**100.00%**
Optional Convertible Preference Shares				
Unity Small Finance Bank	8,020	100.00%	8,020	100.00%
	8,020	**100.00%**	**8,020**	**100.00%**



d) Shares reserved for issue under options

Particulars	As at March 31, 2026		As at March 31, 2025	
	No of shares held	Amount	No of shares held	Amount
For compulsorily convertible preference share 10,90,374 (Previous year 10,68,567) of equity share of Rupees 10 each	10,90,374	109.04	10,68,567	106.86
For employee stock options of 36,761 equity share of Rupees 10 each	36,761	3.68	-	-
Total	**11,27,135**	**112.72**	**10,68,567**	**106.86**

e) Aggregate number of bonus shares issued, for consideration other than cash during the period of five years immediately preceding March 31, 2026

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Total number of bonus share issued	-	-	-	15,00,000	-
Total	-	-	-	**15,00,000**	-

f) Aggregate number of right shares issued, shares issued for consideration in cash during the period of five years immediately preceding March 31, 2026

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Total number of right share issued	-	-	-	5,71,600	15,00,000
Total	-	-	-	**5,71,600**	**15,00,000**

g) No Shares have been bought back during last five years from reporting date

h) Details of shares held by promoters

As at March 31, 2026

Promoter Name	No of shares at the beginning of the year	Change during the year	No of shares at the end of the year	% of total share	% change during the year
Equity shares of Rupees 10 each fully paid					
Ankur Gupta	8,68,693	-	8,68,693	19.00%	-
Anshul Gupta	18,28,640	-	18,28,640	40.00%	-
S.C Gupta	9,37,127	-	9,37,127	20.50%	-
Abhishek Gupta	8,68,566	(70,619)	7,97,947	17.45%	-8.13%
Total	**45,03,026**	**(70,619)**	**44,32,407**	**96.95%**	**-8.13%**
Preference shares of Rupees 10 each fully paid Redeemable Non-Cumulative Preference Shares					
Ankur Gupta	60,000	-	60,000	20.00%	-
Anshul Gupta	60,000	-	60,000	20.00%	-
S.C Gupta	60,000	-	60,000	20.00%	-
Abhishek Gupta	60,000	-	60,000	20.00%	-
Total	**2,40,000**	**-**	**2,40,000**	**80.00%**	**-**

As at March 31, 2025

Promoter Name	No of shares at the beginning of the year	Change during the year	No of shares at the end of the year	% of total share	% change during the year
Equity shares of Rupees 10 each fully paid					
Ankur Gupta	8,47,233	21,460	8,68,693	19.00%	2.53%
Anshul Gupta	8,92,600	9,36,040	18,28,640	40.00%	104.87%
S.C Gupta	12,73,600	(3,36,473)	9,37,127	20.50%	-26.42%
Abhishek Gupta	8,41,900	26,666	8,68,566	19.00%	3.17%
Total	**38,55,333**	**6,47,693**	**45,03,026**	**98.50%**	**84.15%**
Preference shares of Rupees 10 each fully paid Redeemable Non-Cumulative Preference Shares					
Ankur Gupta	60,000	-	60,000	20.00%	-
Anshul Gupta	60,000	-	60,000	20.00%	-
S.C Gupta	60,000	-	60,000	20.00%	-
Abhishek Gupta	60,000	-	60,000	20.00%	-
Total	**2,40,000**	**-**	**2,40,000**	**80.00%**	**-**

Terms of Equity Share Capital :

a) The company has only one class of equity shares having par value of Rupees 10/- per share. Each shareholder of equity shares is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to approval of shareholders in the ensuing Annual General Meeting except in the case of interim dividend. In the event of liquidation of company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts, in proportion to their shareholding.

Terms of Preference Share Capital :

a) Each Series A CCPS carries a cumulative dividend of 0.01% p.a. and voting rights equivalent to equity shareholders. The CCPS are convertible into equity shares in accordance with the agreed conversion terms, including a valuation floor of Rupees 20,000 lakhs and valuation cap of Rupees 30,000 lakhs as applicable. The CCPS have a maturity tenure of 19 years from the date of allotment. In liquidation, they rank pari passu with other preference shareholders and ahead of equity shareholders.

b) OCPS Part B VIII Series: Carry voting rights equivalent to equity shareholders and rank pari passu with other preference shareholders in liquidation, ahead of equity shareholders. These shares have a face value of Rupees 10 each and are partly paid-up to the extent of Rupees 1 per share.

c) NCPS: No voting rights except where required by law or where NCPS rights are affected. In liquidation, rank pari passu with other preference shares and ahead of equity shareholders for return of paid-up capital; non-cumulative and non-participating unless otherwise specified.



4 Reserves and surplus

Particulars	As at March 31, 2026	As at March 31, 2025
A) Surplus in the consolidated statement of profit and loss		
Opening balance	1,503.35	938.66
Profit for the year	705.50	564.69
Capital reserve transferred due to merger	49.71	-
Closing Balance (A)	**2,258.56**	**1,503.35**
B) Securities premium		
Opening balance	4,673.19	48.80
Addition	81.36	4,624.39
Deletion	-	-
Closing Balance (B)	**4,754.55**	**4,673.19**
C) Capital Redemption Reserve		
Opening balance	30.00	30.00
Addition	-	-
Deletion	-	-
Closing Balance (C)	**30.00**	**30.00**
D) Employee stock options outstanding		
Options outstanding at the beginning of the year	-	-
Granted during the year	47.99	-
Closing Balance (D)	**47.99**	**-**
E) Capital Reserve		
Opening balance	49.71	49.71
Addition	-	-
Deletion	(49.71)	-
Closing Balance (E)	**-**	**49.71**
Total Reserve and Surplus	**7,091.10**	**6,256.25**

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5 Long-term borrowings

Particulars	As at March 31, 2026	As at March 31, 2025
i) Secured loan		
- Term loan from bank	22.29	35.98
- Vehicle loans from bank	71.34	77.32
- Machinery loan from bank	1,610.92	1,523.49
- Term loan from NBFC	1,244.53	1,694.53
- Machinery loan from NBFC	414.42	616.56
Less :- Current maturity of long term secured loan	(1,119.37)	(1,144.03)
Finance lease obligation	232.46	-
Total - Secured loans (A)	**2,476.59**	**2,803.85**
ii) Unsecured		
- From NBFC/Body corporates	16.55	61.05
- From Banks	37.76	67.47
Less :- Current Maturity of long term unsecured loans	(49.12)	(74.19)
Total - Unsecured loans (B)	**5.19**	**54.33**
Total (A+B)	**2,481.78**	**2,858.18**

6 Short Term Borrowing

Particulars	As at March 31, 2026	As at March 31, 2025
i) Secured loan		
Current Maturities of long term loans		
- Term loan from bank	14.93	13.56
- Vehicle loans from bank	30.12	26.63
- Machinery loan from bank	450.45	452.90
- Term loan from NBFC	450.00	450.00
- Machinery loan from NBFC	173.87	200.94
Bank overdraft	903.44	406.59
	2,022.81	**1,550.62**
ii) Unsecured		
Current maturity of long term unsecured loans		
- Term loan from NBFC/Body corporates	14.49	44.49
- Term loan from Banks	34.63	29.70
Loan from related parties/directors	195.97	88.23
Loan from individual	11.89	13.25
	256.98	**175.67**
Total	**2,279.79**	**1,726.29**



Terms of borrowings:

Loan Provider	Terms	As at March 31, 2026	Current Maturity As at March 31, 2026	As at March 31, 2025	Current Maturity As at March 31, 2025
i) Secured loan					
- Term loan from bank					
ICICI Bank Ltd	Business Loan (Loan A/c No. LBDEL00002270090) sanctioned for Rupees 118.97 lakhs, repayable in 153 monthly installments commencing from January 05, 2015 and ending on September 05, 2027, with an EMI of Rupees 1.34 lakhs payable on the 5th of each month. The applicable interest rate ranges from 7.5% to 8.5% per annum , as per the applicable sanction terms.	22.29	14.93	35.98	13.56
Total		**22.29**	**14.93**	**35.98**	**13.56**
- Vehicle loans from bank					
Axis Bank Ltd	Vehicle Loan (Loan A/c No. AUR012607292966) sanctioned for Rupees 12.40 lakhs repayable in 60 monthly installments commencing from April 10, 2022 and ending on March 10, 2027, carrying an interest rate in the range of 7.6% p.a., with EMI of Rupees 0.25 lakhs payable on the 10th of each month.The loan is secured by hypothecation of the vehicle financed.	2.81	2.81	5.47	2.66
Axis Bank Ltd	Vehicle Loan (Loan A/c No. AUR012607623347) sanctioned for Rupees 15.13 lakhs repayable in 60 monthly installments commencing from July 10, 2022 and ending on June 10, 2027, carrying an interest rate in the range of 8.7% p.a., with EMI of Rupees 0.31 lakhs payable on the 10th of each month.The loan is secured by hypothecation of the vehicle financed.The guarantee on the loan is given by Mr. Subhash Gupta.	4.36	3.50	7.57	3.21
Axis Bank Ltd	Vehicle Loan (Loan A/c No. AUR005607524392) sanctioned for Rupees 17.00 lakhs, repayable in 84 monthly installments commencing from June 10, 2022 and ending on May 10, 2029, carrying an interest rate of 8.3% per annum, with an EMI of Rupees 0.27 lakhs payable on the 10th of each month. The loan is secured by hypothecation of the vehicle financed, with the lender holding a charge over the vehicle until full repayment of the outstanding loan and satisfaction of the applicable loan obligations, in accordance with the loan agreement.	8.82	2.57	11.20	2.37
ICICI Bank Ltd	Vehicle Loan (Loan A/c No. LVDEL00045652646) sanctioned by ICICI Bank Ltd. for Rupees 13.41 lakhs, repayable in 59 monthly installments commencing from June 15, 2022 and ending on April 15, 2027, carrying an interest rate of 8.5% per annum, with an EMI of Rupees 0.28 lakhs payable on the 15th of each month. The loan is secured by hypothecation of the vehicle financed, with the bank holding a charge over the vehicle until full repayment of the outstanding loan and fulfillment of the applicable loan obligations.	3.47	3.19	6.40	2.93
ICICI Bank Ltd	Vehicle Loan (Loan A/c No. LAGUR00047507053) sanctioned by ICICI Bank Ltd. for Rupees 15.65 lakhs, repayable in 84 monthly installments commencing from May 10, 2023 and ending on April 10, 2030, carrying an interest rate of 8.95% per annum, with an EMI of Rupees 0.25 lakhs payable on the 10th of each month. The loan is secured by hypothecation of the vehicle financed, with ICICI Bank Ltd. holding a charge over the vehicle until full repayment of the outstanding loan amount and fulfillment of the applicable loan obligations, in accordance with the loan agreement.	10.33	2.19	12.34	2.01
IDFC First Bank Ltd.	Vehicle Loan (Loan A/c No. 124251749) sanctioned for Rupees 50.00 lakhs repayable in 49 monthly installments commencing from September 3, 2023 and ending on September 3, 2027, carrying an interest rate of 10.50% p.a., with EMI of Rupees 1.26 lakhs payable on the 3rd of each month.The loan is secured by hypothecation of the vehicle financed.	20.89	13.56	33.10	12.21
HDFC Bank Limited	Vehicle Loan (Loan A/c No. 168679966) sanctioned by HDFC Bank Limited for Rupees 20.66 lakhs, repayable in 84 monthly installments commencing from April 7, 2026 and ending on March 7, 2033, carrying an interest rate of 7.95% per annum, with an EMI of Rupees 0.32 lakhs payable on the 7th of each month. The loan is secured by hypothecation of the vehicle financed, with HDFC Bank Limited holding a charge over the vehicle until full repayment of the outstanding loan amount and fulfillment of the applicable loan obligations.	20.66	2.30	-	-
State Bank of India	Vehicle Loan (Loan A/c No. 38157021475) sanctioned for Rupees 8.5 lakhs, repayable in 91 monthly instalments commencing from January 31, 2019 and ending on July 31, 2026, with an EMI of Rupees 0.13 lakhs payable monthly. The loan is secured by hypothecation of the vehicle in favour of State Bank of India and carries an interest rate of 9.30% per annum.	-	-	1.24	1.24
Total		**71.34**	**30.12**	**77.32**	**26.63**

QUICK CLEAN PVT. LTD.

- Machinery loan from bank

Loan Provider	Terms	As at March 31, 2026	Current Maturity As at March 31,2026	As at March 31, 2025	Current Maturity As at March 31,2025
Bank of Baroda	Machinery Loan (Loan A/c No. 37280600001000) sanctioned for Rupees 992.00 lakhs repayable in 81 monthly installments commencing from July 30, 2022 and ending on April 30, 2029, with Principal amount of Rupees 14.00 lakhs + Interest payable at the rate of 9.55% + spread (2% - 1.75%) on the 31st of each month. The loan is secured by way of hypothecation of machinery and is additionally secured by an equitable mortgage of immovable property belonging to relatives of the directors. The loan is further guaranteed by all the directors.	526.26	168.00	694.26	168.00
State Bank of India	Machinery Loan (Loan A/c No. 41565950919) sanctioned for Rupees 200.00 lakhs Machinery Loan repayable in 54 monthly installments commencing from July 05, 2023 and ending on December 5, 2027, with EMI of Rupees 3.70 lakhs + Interest at the rate of 8.9% + margin(2% to 5.10%) payable on the 5th of each month. The loan is secured by way of hypothecation of machinery. The loan is guaranteed by the directors and Mrs Meena Gupta.	74.81	44.44	119.60	44.44
State Bank of India	Machinery Loan (Loan A/c No. 42377387677) sanctioned for Rupees 300.00 lakhs Machinery Loan repayable in 90 monthly installments commencing from December 19, 2023 and ending on June 30, 2031, with EMI payable on the 31st of each month. The loan has an interest rate of 9.15% + margin 4.25%. The loan is secured by way of hypothecation of machinery. The loan is guaranteed by the directors.	217.08	44.85	262.83	-
Unity Finance Bank	Unity Small Finance Bank – Machinery Loan (Loan A/c No. S110088) sanctioned for Rupees 500.00 lakhs repayable in 42 monthly installments commencing from March 15, 2026 and ending on August 15, 2029, with EMI of Rupees 14.76 lakhs payable on the 15th of each month.The loan has an interest rate of 12.50% The loan is secured by way of hypothecation of machinery. The loan is guaranteed by the directors.	492.77	122.30	-	-
Unity Finance Bank	Unity Small Finance Bank – Machinery Loan (Loan A/c No. S110088-2) sanctioned for Rupees 300.00 lakhs repayable in 42 monthly installments commencing from April 15, 2026 and ending on September 15, 2029, with EMI of Rupees 8.85 lakhs payable on the 15th of each month. The loan has an interest rate of 12.50%.The loan is secured by way of hypothecation of machinery. The loan is guaranteed by the directors.	300.00	70.86	-	-
Unity Finance Bank	Unity Small Finance Bank – Machinery Loan (Loan A/c No. S110027) sanctioned for Rupees 1,000.00 lakhs repayable in 24 monthly installments commencing from January 15, 2025 and ending on December 15, 2026, carrying an interest rate of 14.00% p.a., with EMI of Rupees 24.01 lakhs payable on the 15th of each month. The loan is secured by way of hypothecation of machinery. The loan is guaranteed by the directors.	-	-	446.80	240.46
Total		**1,610.92**	**450.45**	**1,523.49**	**452.90**



- Term loan from NBFC

Loan Provider	Terms	As at March 31, 2026	Current Maturity As at March 31,2026	As at March 31, 2025	Current Maturity As at March 31,2025
Northern Arc Capital Limited	Business Loan (Loan A/c No. 1070400101) sanctioned for Rupees 152.26 lakhs repayable in 54 monthly installments commencing from July 15, 2024 and ending on December 15, 2028, with EMI of Rupees 3.17 lakhs plus interest payable on 15th of each month; carrying an interest rate of 12.75% (15.85% spread of 3.1%). First and exclusive charge on all current/future assets, book debts, stock, IP, and customer cash flows (excluding machinery funded by other FIs). The loan is guaranteed by the directors.	104.71	38.04	142.75	38.04
Northern Arc Capital Limited	Business Loan (Loan A/c No. 1070400102) sanctioned for Rupees 247.74 lakhs repayable in 54 monthly installments commencing from July 15, 2024 and ending on December 15, 2028, with EMI of Rupees 5.16 lakhs plus interest payable on 15th of each month carrying an interest rate of 12.75% (15.85% spread of 3.1%)First and exclusive charge on all current/future assets, book debts, stock, IP, and customer cash flows (excluding machinery funded by other FIs) and the loan is guaranteed by the directors.	170.34	61.92	232.26	61.92
Northern Arc Capital Limited	Business Loan (Loan A/c No. 1070500101) sanctioned for Rupees 400.00 lakhs repayable in 54 monthly installments commencing from July 15, 2024 and ending on December 15, 2028, with EMI of Rupees 8.33 lakhs plus interest payable on 15th of each month; carrying an interest rate of 12.75%(15.85% spread of 3.1%). First and exclusive charge on all current/future assets, book debts, stock, IP, and customer cash flows (excluding machinery funded by other FIs) and the loan is guaranteed by the directors and Mrs Meena Gupta	275.05	99.96	375.01	99.96
Northern Arc Capital Limited	Business Loan (Loan A/c No. 1070300101) sanctioned for Rupees 330.00 lakhs repayable in 54 monthly installments commencing from July 5, 2024 and ending on December 5, 2028, carrying an interest rate of 12.50% p.a.(15.85% spread of 3.35%), with EMI of Rupees 6.88 lakhs + Interest payable on the 5th of each month. Exclusive charge on all assets funded by the facility and the loan is guaranteed by the directors and Mrs Meena Gupta.	226.80	82.56	309.36	82.56
Northern Arc Capital Limited	Business Loan (Loan A/c No. 1070300102) sanctioned for Rupees 385.00 lakhs repayable in 54 monthly installments commencing from July 5, 2024 and ending on December 5, 2028, carrying an interest rate of 12.50% p.a.(15.85% spread of 3.35%), with EMI of Rupees 8.02 lakhs + Interest payable on the 5th of each month. Exclusive charge on all assets funded by the facility and the loan is guaranteed by the directors and Mrs Meena Gupta.	264.70	96.24	360.94	96.24
Northern Arc Capital Limited	Business Loan (Loan A/c No. 1070300103) sanctioned for Rupees 97.98 lakhs repayable in 54 monthly installments commencing from July 5, 2024 and ending on December 5, 2028, carrying an interest rate of 12.50% p.a.(15.85% spread of 3.35%), with EMI of Rupees 2.04 lakhs + interest payable on the 5th of each month. Exclusive charge on all assets funded by the facility and the loan is guaranteed by the directors and Mrs Meena Gupta.	67.38	24.48	91.86	24.48
Northern Arc Capital Limited	Business Loan (Loan A/c No. 1070300104) sanctioned for Rupees 37.02 lakhs repayable in 54 monthly installments commencing from August 5, 2024 and ending on January 5, 2029, carrying an interest rate of 12.50% p.a.(15.85% spread of 3.35%), with EMI of Rupees 0.77 lakhs + Interest payable on the 5th of each month. Exclusive charge on all assets funded by the facility and the loan is guaranteed by the directors and Mrs Meena Gupta.	26.24	9.24	35.48	9.24
Northern Arc Capital Limited	Business Loan (Loan A/c No. 1070300105) sanctioned for Rupees 150.00 lakhs repayable in 54 monthly installments commencing from September 5, 2024 and ending on February 5, 2029, carrying an interest rate of 12.50% p.a.(15.85% spread of 3.35%), with EMI of Rupees 3.13 lakhs + Interest payable on the 5th of each month. Exclusive charge on all assets funded by the facility and the loan is guaranteed by the directors and Mrs Meena Gupta.	109.31	37.56	146.87	37.56
Total		**1,244.53**	**450.00**	**1,694.53**	**450.00**



- Machinery loan from NBFC

Loan Provider	Terms	As at March 31, 2026	Current Maturity As at March 31,2026	As at March 31, 2025	Current Maturity As at March 31,2025
ECL Finance Ltd	Machinery Loan (Loan A/c No. 'LDELSEQ0000078013) sanctioned for Rupees 91.00 lakhs repayable in 72 monthly installments commencing from December 5, 2019 and ending on December 5, 2026, with EMI of Rupees 2.03 lakhs payable on the 5th of each month; carrying an interest rate of 13.5%. The loan is secured by way of hypothecation of machinery.	15.48	15.48	36.26	20.77
Edelweiss Retail finance Ltd	Machinery Loan (Loan A/c No. LDELSEQ0000043411) sanctioned for Rupees 55.00 lakhs repayable in 105 monthly installments commencing from April 5, 2018 and ending on December 5, 2026, with EMI of Rupees 0.73 lakhs payable on the 5th of each month; carrying an Interest rate of 14.05%. The loan is secured by way of hypothecation of machinery.	5.57	5.57	13.02	9.82
Edelweiss Retail finance Ltd	Machinery Loan (Loan A/c No. 'LDELSEQ0000033298) sanctioned for Rupees 103.00 lakhs repayable in 109 monthly installments commencing from December 5, 2017 and ending on December 5, 2026, with EMI of Rupees 1.38 lakhs payable on the 5th of each month; carrying an interest rate of 14.03%. The loan is secured by way of hypothecation of machinery.	10.47	10.47	24.47	13.99
Edelweiss Retail finance ltd	Machinery Loan (Loan A/c No. LDELSEQ0000043497) sanctioned for Rupees 78.00 lakhs repayable in 105 monthly installments commencing from April 5, 2018 and ending on January 5, 2027, with EMI of Rupees 0.97 lakhs payable on the 5th of each month,carrying an interest rate of 14.05% p.a. The loan is secured by way of hypothecation of machinery.	7.36	7.36	17.18	7.44
Moneywise Financial Services Pvt. Ltd	Machinery Loan (Loan A/c No. EQ00004) sanctioned for Rupees 140.00 lakhs repayable in 71 monthly installments commencing from September 5, 2020 and ending on July 5, 2026, carrying an interest rate of 13.50% p.a., with EMI of Rupees 2.87 lakhs payable on the 5th of each month. The loan is secured by way of hypothecation of machinery.	9.89	9.89	40.73	30.83
Moneywise Financial Services Pvt. Ltd	Machinery Loan (Loan A/c No. EQ00005) sanctioned for Rupees 60.00 lakhs repayable in 74 monthly installments commencing from September 5, 2020 and ending on October 5, 2026, carrying an interest rate of 13.50% p.a., with EMI of Rupees 1.22 lakhs payable on the 5th of each month. The loan is secured by way of hypothecation of machinery .	7.83	7.83	20.42	12.59
Moneywise Financial Services Pvt. Ltd	Machinery Loan (Loan A/c No. EQ00007) sanctioned for Rupees 561.25 lakhs repayable in 66 monthly installments commencing from April 5, 2023 and ending on April 5, 2029, carrying an interest rate of 14.50% p.a., with EMI payable on the 5th of each month. The loan is secured by way of hypothecation of machinery and the loan is guaranteed by the directors.	357.82	117.27	460.52	101.54
Moneyswise Financial Services P LTD	Machinery Loan (Loan A/c No. EQ00002 / SMEEBR00SM000005007626) sanctioned for Rupees 84.05 lakhs repayable in 58 monthly installments commencing from September 30, 2020 and ending on June 30, 2025, carrying an interest rate of 13.50% p.a., with EMI payable on the 30th of each month. The loan is secured by way of hypothecation of all the machines and the loan is guaranteed by the directors.	-	-	3.96	3.96
Total		**414.42**	**173.87**	**616.56**	**200.94**

-Bank overdraft

Loan Provider	Terms	As at March 31, 2026	As at March 31, 2025
ICICI Bank Ltd	Bank Overdraft from ICICI sanction limit of Rupees 1,400 lakhs and secured against hypothecation of fixed deposit,movable fixed asset and current assets. This loan is guaranteed by directors and Mrs Meena Gupta,carrying an interest rate of 8.45% p.a.	903.44	406.59
Total		**903.44**	**406.59**



i) Unsecured loan

- Term loan from NBFC/Body corporates

Loan Provider	Terms	As at March 31, 2026	Current Maturity As at March 31,2026	As at March 31, 2025	Current Maturity As at March 31,2025
Fedbank Financial Services Ltd.	Business Loan (FEDDLH0BL0536007) sanctioned for Rupees 30.10 lakhs repayable in 24 monthly installments commencing from May 2, 2024 and ending on April 2, 2026, carrying an interest rate of 16% p.a., with EMI of Rupees 1.47 lakhs payable on the 2nd of each month. and loan is unsecured.	1.45	1.45	17.48	16.03
Hero Fincorp Limited	Business Loan (Loan A/c No. HCFDELUBL00015721107) sanctioned for Rupees 30.00 lakhs repayable in 36 monthly installments commencing from June 3, 2024 and ending on May 3, 2027, carrying an interest rate of 16% p.a., with EMI of Rupees 1.05 lakhs payable on the 3rd of each month and loan is unsecured.	13.39	11.33	23.05	9.66
SMFG India Credit Co. Ltd.	Business Loan (Loan A/c No. 218502411685821) sanctioned for Rupees 35.24 lakhs repayable in 25 monthly installments commencing from April 4, 2024 and ending on April 4, 2026, carrying an interest rate of 16.50% p.a., with EMI of Rupees 1.73 lakhs payable on the 4th of each month and loan is unsecured.	1.71	1.71	20.52	18.80
Total		**16.55**	**14.49**	**61.05**	**44.49**

- Term loan from Banks

Loan Provider	Terms	As at March 31, 2026	Current Maturity As at March 31,2026	As at March 31, 2025	Current Maturity As at March 31,2025
ICICI Bank Ltd	Business Loan (Loan A/c No. UPGUR00049652841) sanctioned for Rupees 50.00 lakhs repayable in 36 monthly installments commencing from May 5, 2024 and ending on April 5, 2027, with EMI of Rupees 1.74 lakhs payable on the 5th of each month and loan is unsecured carrying an interest rate of 15% p.a.	20.75	19.03	37.14	16.39
IDFC First Bank Ltd.	Business Loan (Loan A/c No. 148498032) sanctioned for Rupees 40.80 lakhs repayable in 36 monthly installments commencing from May 3, 2024 and ending on April 3, 2027, with EMI of Rupees 1.43 lakhs payable on the 3rd of each month; carrying an interest rate of 16% p.a and and loan is unsecured.	17.01	15.60	30.33	13.31
Total		**37.76**	**34.63**	**67.47**	**29.70**

Related party loan terms:

Loan Provider	Terms	As at March 31, 2026	As at March 31, 2025
Mr. Abhishek Gupta	Unsecured loan of Rupees 78.40 lakhs taken from Director Mr. Abhishek Gupta is repayable on demand. The loan carries interest at a floating rate of 12.77% per annum, equivalent to the Company's Weighted Average Cost of Borrowed Capital (WACBC) calculated at the end of each Financial Year. Interest is computed on a simple interest	78.40	17.17
Mr. Anshul Gupta	Unsecured loan of Rupees 1.89 lakhs taken from Mr. Anshul Gupta is repayable on demand. The loan carries interest at a floating rate of 12.77% per annum, equivalent to the Company's Weighted Average Cost of Borrowed Capital (WACBC) determined at the end of each Financial Year. Interest is computed on a simple interest basis.	1.89	18.80
Ms. Nancy Gupta	Unsecured loan of Rupees 9.00 lakhs taken from Ms. Nancy Gupta is repayable on demand. The loan carries interest at a floating rate of 12.77% per annum, equivalent to the Company's Weighted Average Cost of Borrowed Capital (WACBC) determined at the end of each Financial Year. Interest is computed on a simple interest basis.	9.00	10.03
Mr. Subhash Chander Gupta	Unsecured loan of Rupees 58.89 lakhs taken from Mr. Subhash Chander Gupta is repayable on demand. The loan carries interest at a floating rate of 12.77% per annum, equivalent to the Company's Weighted Average Cost of Borrowed Capital (WACBC) determined at the end of each Financial Year. Interest is computed on a simple interest	58.89	16.82
Mr. Ankur Gupta	Unsecured loan of Rupees 9.89 lakhs taken from Mr. Ankur Gupta is repayable on demand. The loan carries interest at a floating rate of 12.77% per annum, equivalent to the Company's Weighted Average Cost of Borrowed Capital (WACBC) determined at the end of each Financial Year. Interest is computed on a simple interest basis.	9.89	11.03
Ms. Meena Gupta	Unsecured loan of Rupees 37.89 lakhs taken from Ms. Meena Gupta is repayable on demand. The loan carries interest at a floating rate of 12.77% per annum, equivalent to the Company's Weighted Average Cost of Borrowed Capital (WACBC) determined at the end of each Financial Year. Interest is computed on a simple interest basis.	37.90	14.38
Total		**195.97**	**88.23**



Loan from Individual:

Loan Provider	Terms	As at March 31, 2026	As at March 31, 2025
Mr. Rajendra Prasad Mahipal	Unsecured loan of Rupees 11.89 lakhs taken from Mr. Rajendra Prasad Mahipal is repayable on demand. The loan carries interest at a floating rate of 12.77% per annum, equivalent to the Company's Weighted Average Cost of Borrowed Capital (WACBC) calculated at the end of each Financial Year. Interest is computed on a simple interest basis.	11.89	13.25
Total		**11.89**	**13.25**

Financial Covenants

Lender	Conditions
Unity Finance Bank	Outstanding Debt to Tangible Net Worth to be < 2.75x EBITDA margin to be maintained at 20% Equity infusion of Rupees 5,000 lakhs to materialize by end of Jan-25 Debt service coverage ratio to be > 1.10x Total debt to EBITDA to be < 4.00x Debtor days to be < 60 days
Northern Arc Capital Limited	Total debt / adjusted Networth < 3.25x Debt service coverage ratio to be > 1.10x Total debt to EBITDA to be < 4.00x Debtor days to be < 60 days Minimum
State Bank of India	Debt service coverage ratio to be > 1.76x Interest Coverage Ratio > 7.49x Fixed assets coverage ratio > 0.77x Debt/EBITDA <1.26x
Tata Capital Financial Services	Total outside liabilities / Adjusted tangible networth < 4x Debt / Adjusted tangible networth < 3x Debt service coverage ratio > 1.25x Current ratio > 1.33x

Note 1: During the current year, the Company did not comply with certain covenants under its financing arrangements with State Bank of India and Tata Capital Financial Services Limited . The Company was engaged with the lenders to regularise the non-compliance and obtain the necessary waivers, where applicable. Subsequent to the year-end, the facility with State Bank of India has been closed.

Note 2: The Company was required to submit periodic stock statements to ICICI Bank Limited and State Bank of India. However, the Company has not submitted the requisite stock statements to State Bank of India, and the statements submitted to ICICI Bank Limited were not in agreement with the Company's books of accounts as mentioned below. The Company is in the process of reconciling and regularising the stock statements with the respective banks.

Quarter	Name of bank	Particulars	Amount as per books of account (Rupees in lakhs)	Amount as reported in the quarterly return/ statement (Rupees in lakhs)	Amount of difference (Rupees in lakhs)	Whether return/statement subsequently rectified
June'2025	ICICI Bank	Inventory	1,297.36	1,080.91	(216.45)	No
June'2025	ICICI Bank	Debtors	1,159.46	1,162.35	2.89	No
June'2025	ICICI Bank	Creditors	484.43	453.69	(30.74)	No
June'2025	ICICI Bank	Purchase	503.15	495.27	(7.88)	No
June'2025	ICICI Bank	Purchase (cumulative)	700.94	693.06	(7.88)	No
September'2025	ICICI Bank	Debtors	1,969.18	1,949.97	(19.21)	No
September'2025	ICICI Bank	Creditors	1,549.77	1,242.59	(307.18)	No
September'2025	ICICI Bank	Purchase	463.78	174.47	(289.31)	No
September'2025	ICICI Bank	Purchase (cumulative)	1,701.29	1,409.93	(291.36)	No
December'2025	ICICI Bank	Debtors	2,487.51	2,517.24	29.73	No
December'2025	ICICI Bank	Creditors	1,126.23	729.28	(396.95)	No
March'2026	ICICI Bank	Inventory	2,114.02	2,164.31	50.29	No
March'2026	ICICI Bank	Debtors	2,487.57	2,604.30	116.73	No
March'2026	ICICI Bank	Creditors	485.99	869.31	383.32	No
March'2026	ICICI Bank	Purchase (cumulative)	2,665.13	3,032.31	367.18	No
March'2026	ICICI Bank	Sale (cumulative)	9,856.86	10,606.73	749.87	No



7 Deferred tax liability

Particulars	As at March 31, 2026	As at March 31, 2025
Deferred tax liability (refer note 36)	281.86	165.38
Total	**281.86**	**165.38**

8 Other long term liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Security deposits	-	132.00
Finance lease obligation	-	438.04
Total	**-**	**570.04**

9 Provisions

9A Long-term provisions

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for compensated absences	5.00	-
Provision for gratuity (refer note-33)	27.46	24.85
Total	**32.46**	**24.85**

9B Short-term provisions

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for Income Tax	23.49	72.30
Provision for gratuity (refer note-33)	12.81	14.23
Provision for compensated absences	2.07	-
Total	**38.37**	**86.53**

10 Trade payables

Particulars	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of micro and small enterprises	157.33	256.03
Total outstanding dues of creditors other than micro and small enterprises	564.56	108.89
Total	**721.89**	**364.92**

Trade Payable Ageing Schedule for FY 2025-26:-

Particulars	Outstanding for following periods from due date of payment						
	Unbilled	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	40.39	38.51	78.43	-	-	-	157.33
(ii) Others	195.50	216.54	151.68	0.37	0.47	-	564.56
(iii) Disputed dues – MSME	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-
Total	**235.89**	**255.05**	**230.11**	**0.37**	**0.47**	**-**	**721.89**

Trade Payable Ageing Schedule for FY 2024-25:-

Particulars	Outstanding for following periods from due date of payment						
	Unbilled	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	256.03	-	-	-	256.03
(ii) Others	-	-	108.89	-	-	-	108.89
(iii) Disputed dues – MSME	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-
Total	**-**	**-**	**364.92**	**-**	**-**	**-**	**364.92**

11 Other current liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Advance from customers	138.88	168.94
Interest accrued but not due on loan	25.42	-
Expenses payable	-	139.83
Statutory dues	63.08	82.14
Employee payables	133.16	63.75
Finance lease obligation	42.40	-
Audit fee payable	-	4.45
Total	**402.94**	**459.11**



12A Property, plant and equipment

Particulars	Leasehold improvement	Leased Asset *	Plant and machinery	Office equipment	Vehicles	Computers	Linen	Furnitures and fixtures	Total Property, Plant and Equipment	Software	Total Intangible Assets
Gross carrying amount											
At April 01, 2024	31.52	992.74	4,291.54	60.96	169.73	43.54	-	180.59	5,770.62	15.03	15.03
Additions	0.60	295.78	1,998.15	15.51	-	23.51	-	62.44	2,395.99	37.75	37.75
Disposals / Adjustments	-	547.92	248.47	-	-	0.04	-	0.91	797.34	-	-
Reclassification/Transfer	-	-	(94.28)	1.11	-	-	-	93.17	-	-	-
At March 31, 2025	**32.12**	**740.60**	**5,946.94**	**77.58**	**169.73**	**67.01**		**335.29**	**7,369.27**	**52.78**	**52.78**
Additions	-	-	1,630.57	18.91	33.69	10.09	206.02	15.40	1,914.68	12.78	12.78
Disposals / Adjustments	-	-	36.22	-	5.06	-	-	-	41.28	-	-
At March 31, 2026	**32.12**	**740.60**	**7,541.29**	**96.49**	**198.36**	**77.10**	**206.02**	**350.69**	**9,242.67**	**65.56**	**65.56**
Accumulated Depreciation											
At April 01, 2024	10.41	210.52	789.73	43.75	84.10	40.69	-	69.88	1,249.08	7.19	7.19
Depreciation for the year	2.06	60.95	246.58	4.95	13.56	1.61	-	20.80	350.51	4.43	4.43
Disposals / Adjustments	-	-	-	-	-	-	-	-	-	-	-
At March 31, 2025	**12.47**	**271.47**	**1,036.31**	**48.70**	**97.66**	**42.30**	**-**	**90.68**	**1,599.59**	**11.62**	**11.62**
											-
Depreciation for the year	8.18	128.96	351.13	2.86	6.39	8.28	65.24	30.18	601.22	9.46	9.46
Disposals / Adjustments	-	-	5.66	-	3.74	-	-	-	9.40	-	-
At March 31, 2026	**20.65**	**400.43**	**1,381.78**	**51.56**	**100.31**	**50.58**	**65.24**	**120.86**	**2,191.41**	**21.08**	**21.08**
Net carrying amount											
At March 31, 2026	**11.47**	**340.17**	**6,159.51**	**44.93**	**98.05**	**26.52**	**140.78**	**229.83**	**7,051.26**	**44.48**	**44.48**
At March 31, 2025	19.65	469.13	4,910.63	28.88	72.07	24.71	-	244.61	5,769.68	41.16	41.16

* Leased assets comprise laundry equipment taken on lease by the Group.

Note :
1) The Group has not revalued its Property, Plant and Equipment during the year ended March 31, 2026 and previous year ended March 31, 2025.

12B Capital work in progress

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	41.27	41.25
Addition	1,319.10	651.71
Transferred to PPE	(1,009.54)	(651.69)
Closing balance	**350.83**	**41.27**

Amount in CWIP for a period of :
At as March 31, 2026

Particulars	Less than 1 year	1-2 years	2 - 3 years	More than 3 years	Total Balance
Projects in progress	350.83	-	-	-	350.83
Total	**350.83**	-	-	-	**350.83**

At as March 31, 2025

Particulars	Less than 1 year	1-2 years	2 - 3 Years	More than 3 years	Total Balance
Projects in progress	22.71	18.57	-	-	41.27
Total	**22.71**	**18.57**	-	-	**41.27**

Note: There are no projects whose completion is overdue or has exceeded its cost compared to its original plan as at March 31,2026 and March 31,2025



13 Loans and Advances

13A Long Term Loans and Advances

Particulars	As at March 31, 2026	As at March 31, 2025
Non Current		
Unsecured, considered doubtful		
Advances to suppliers	34.36	-
	34.36	
Provision for doubtful advances	(34.36)	-
Total	-	-
Unsecured, considered good		
Advances to suppliers	-	34.36
Prepaid expenses	1.43	-
Advance Income tax including TDS receivable (Net of provision for Income tax Rupees 171.57 lakhs)	7.38	-
Balances with government authorities	5.28	-
Total	**14.09**	**34.36**

13B Short Term Loans and Advances

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered doubtful		
Advance to suppliers	7.32	-
	7.32	-
Provision for doubtful advances	(7.32)	-
Total	-	-
Unsecured, considered good		
Capital advances	-	541.72
Balances with government authorities	227.81	-
Prepaid expenses	16.66	-
Advance to suppliers	281.72	16.20
Employee advances	8.21	-
	534.40	557.92
Total	**534.40**	**557.92**

14 Other Non Current Assets

Particulars	As at March 31, 2026	As at March 31, 2025
Security deposit	214.00	374.36
Interest accrued on bank deposit due to mature after 12 months	7.73	-
Bank deposit due to mature after 12 months*	121.64	297.80
Total	**343.37**	**672.16**

* Includes bank deposits of Rupees 48.76 lakhs (previous year Rupees 297.80 lakhs) under lien

15 Inventories (at lower of cost or net realisable value)

Particulars	As at March 31, 2026	As at March 31, 2025
Consumables	127.79	140.84
Traded goods (Including goods in transit of Rupees 1,048.65 lakhs (previous year nil))	1,986.23	880.80
Stock of linen Items	-	86.74
Total	**2,114.02**	**1,108.38**

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16 Trade Receivables

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Secured, considered good	-	-
(b) Unsecured, considered good		
-Billed	2,430.60	974.17
-Unbilled	700.56	-
(c) Unsecured, considered doubtful	56.97	-
Total	**3,188.13**	**974.17**
Provision for doubtful receivable	(56.97)	-
Total	**3,131.16**	**974.17**

* Includes Rupees 15.00 lakhs (Previous year Rupees 15.00 lakhs) receivable from related parties (Refer note 35)

Trade receivable ageing schedule for FY 2025-26:-

Particulars	Unbilled	Not due	Less than 6 months	6 Months- 1 Year	1 to 2 years	2-3 years	More than 3 Years	Total
Undisputed trade receivables- considered good	700.56	449.92	1,852.04	71.92	28.48	13.24	15.00	**3,131.16**
Undisputed trade receivables- considered doubtful	-	-	-	-	-	13.23	21.50	**34.73**
Disputed trade receivables- considered good	-	-	-	-	-	-	-	**-**
Disputed trade receivables- considered doubtful	-	-	-	-	-	-	22.24	**22.24**
Total	-	-	-	-	-	-	-	**3,188.13**

Trade receivable ageing schedule for FY 2024-25:-

Particulars	Unbilled	Not due	Less than 6 months	6 Months- 1 Year	1 to 2 years	2-3 years	More than 3 Years	Total
Undisputed trade receivables- considered good	-	-	950.53	-	-	-	-	**950.53**
Undisputed trade receivables- considered doubtful	-	-	-	-	-	-	-	**-**
Disputed trade receivables- considered good	-	-	-	-	-	-	23.63	**23.63**
Disputed trade receivables- considered doubtful	-	-	-	-	-	-	-	**-**
Total	-	-	-	-	-	-	-	**974.17**

17 Cash and bank balances

Particulars	As at March 31, 2026	As at March 31, 2025
Cash and cash equivalents		
Cash in hand	23.98	16.01
Foreign currency in hand	7.84	8.08
Balances with banks:		
- In current accounts	37.93	101.34
- Other bank balances	-	2,913.42
	69.75	**3,038.85**
Other bank balances *	164.98	-
Total	**234.73**	**3,038.85**
-Bank balance available on deposit with original maturity of 3 months or less included under cash and cash equivalents.	-	-
-Bank deposit due to mature within 12 months of the reporting date included under other bank balances.	164.98	2,913.42
-Bank deposit due to mature after 12 months of the reporting date included under other non current assets.	121.64	297.80
Total	**286.62**	**3,211.22**

* Includes bank deposits of Rupees 144.48 lakhs (previous year Nil) under lien

18 Other Current Assets

Particulars	As at March 31, 2026	As at March 31, 2025
Advance Income tax including TDS receivable	-	132.48
Employee imprest	-	1.31
GST recoverable against penalty	-	5.28
Balances with government authorities	-	207.54
Interest accrued on bank deposit due to mature before 12 months	65.25	1.34
Prepaid expenses	-	33.90
Security deposits	58.86	-
Discount receivable	-	30.43
Claims receivable	37.76	-
Advance to suppliers	-	54.17
Unbilled debtors	-	453.90
Other current assets	0.78	0.78
Total	**162.65**	**921.13**



19 Revenue from operations

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Sale of services	9,167.24	6,186.20
Sale of products	895.51	520.39
Total	**10,062.75**	**6,706.59**

(i) Sale of products comprises:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Ironer	117.60	16.75
Washer	415.37	188.33
Others	362.54	315.31
Total	**895.51**	**520.39**

(ii) Details of services rendered

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Laundry services including linen rental	8,806.03	5,914.13
Collaboration fees	276.64	162.19
Other Services	-	53.43
Freight on sale	-	5.54
Installation & consultation charges	27.73	1.73
Rental charges on laundry machinery	39.96	37.20
Annual Maintenance services	16.88	11.98
Total	**9,167.24**	**6,186.20**

20 Other Income

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest Income on bank deposits	81.60	32.04
Foreign exchange fluctuation (net)	-	36.77
Interest Income on Income Tax Refund	3.06	0.65
Discount Received	-	0.11
Profit on sale of property, plant and equipment	4.23	-
Unclaimed balance written back	26.55	0.16
Other Income	-	0.03
Total	**115.44**	**69.76**

21 Cost of material consumed

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
a) Stock of Linen		
Opening carrying value	-	42.39
Add: Purchases	-	96.02
Less: closing carrying value	-	86.74
Linen Consumption for the year (a)	**-**	**51.67**
b) Stock of Chemical		
Opening carrying value	140.84	82.97
Add: Purchases	765.90	522.39
Less: Closing carrying value	127.79	140.84
Chemical consumption for the year (b)	**778.95**	**464.52**
Material consumed during the year (a+b)	**778.95**	**516.19**

22 Purchase of stock-in-trade

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Traded goods	1,924.94	576.16
Total	**1,924.94**	**576.16**

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23 Operational expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Laundry Running Expenses	-	1,661.09
Contractual manpower	-	1,509.98
Other Direct Expenses	-	34.29
Total	-	3,205.36

24 Changes in inventories of stock-in-trade

Stock of Traded Goods	For the year ended March 31, 2026	For the year ended March 31, 2025
Opening stock	880.80	594.70
Less: Closing stock	1,986.23	880.80
Changes in inventories of stock-in-trade	(1,105.43)	(286.10)

25 Employee benefits expense

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Salaries, wages and bonus	1,207.82	532.09
Contribution to provident fund and other funds (refer note-33)	27.11	22.04
Gratuity expense (refer note-33)	2.24	7.53
Compensated absences	7.71	-
Employee stock option scheme	47.99	-
Staff welfare expenses	109.04	73.99
Total	1,401.91	635.65

26 Finance cost

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(i) Interest on :		
i) Secured loan		
- Term loan from bank	2.20	3.71
- Vehicle loans from bank	5.67	4.03
- Machinery loan from bank	127.80	120.94
- Term loan from NBFC	169.39	119.87
- Machinery loan from NBFC	73.37	60.48
	378.43	**309.03**
ii) Unsecured		
- From NBFC/Body corporates	5.91	7.93
- From Banks	7.62	7.54
Loan from related party	11.27	10.28
Loan from Individual	1.69	1.52
Cash credit limit	78.74	63.10
	105.23	**90.37**
Finance charges of leased assets	36.17	67.10
Interest charged on late payment of MSME creditors	0.79	0.63
Total (i)	**520.62**	**467.13**
(ii) Other Finance Charges		
- Other charges	2.18	3.56
- Loan processing & renewal fees	23.19	10.87
- Bank charges	21.62	11.78
Total (ii)	**46.99**	**26.21**
Total (i+ii)	**567.61**	**493.34**



27 Depreciation and amortization expense

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Depreciation on property, plant and equipment (refer note 12A)	601.22	350.51
Amortisation on intangible assets (refer note 12A)	9.46	4.43
Total	**610.68**	**354.94**

28 Other expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Power and fuel	1,668.93	7.89
Rent	718.19	127.70
Contractual manpower	1,592.63	-
Information technology expense	14.38	13.77
Repair & maintenance	185.14	71.23
Advances written off	14.58	-
Insurance	7.43	3.95
Rates & taxes	6.29	9.50
Travelling and conveyance	176.71	158.39
Advertisement & publicity	111.81	11.06
Communication	7.55	9.81
Professional fee & consultancy	66.24	48.36
Packing material	4.32	1.74
Payment to auditor	20.00	4.45
Printing and stationery	10.57	10.24
Postage & courier	36.06	12.38
Office maintenance	7.69	14.17
Commission	0.22	2.97
Tender fee	-	0.83
Freight charges	103.87	10.61
Site consumable	30.66	-
Prior period expenses (refer note. 29)	-	14.79
Provision for doubtful debts and advances	98.65	-
Foreign exchange fluctuation (net)	33.57	-
Loss on lease assets	-	5.49
Miscellaneous expense	32.01	0.83
Total	**4,947.50**	**540.16**

29 Prior period expense

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Travelling and conveyance	1.29	-
Professional fee & consultancy	5.63	-
Bonus expense	21.94	-
Insurance	1.95	-
Miscellaneous expense	0.38	-
Total	**31.19**	**-**

30 Tax expense

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Current tax	195.07	72.30
Deferred tax	116.49	90.83
Tax for earlier years	3.78	12.83
Total	**315.34**	**175.96**



31 Earnings per share (EPS)

The following reflects the profit and share data used in the basic and diluted EPS computations:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Net Profit for calculation of basic and diluted EPS*	**705.50**	**564.69**
		-
Weighted average number of equity shares in calculating basic EPS (face value of Rupees 10 each).	45,71,620	45,71,620
Weighted average number of equity shares in calculating diluted EPS (face value of Rupees 10 each).	56,81,685	47,08,208
Basic earning per share	15.43	11.64
Diluted earning per share **	12.42	11.30

*The impact of cumulative preference dividends has not been considered in the computation of profit attributable to equity shareholders for the purpose of basic EPS, as the effect is not material and does not have a significant impact on the basic EPS.

**Diluted impact of employee stock option, compulsory convertible preference share & OCPS.



32 Capital and other commitments

(i) As at March 31, 2026, the group has capital commitments of Nil (March 31, 2025: Rupees 263.83 lakhs) relating to capital expenditure, net of advances paid.
(ii) There are no amounts required to be transferred to the Investor Education and Protection Fund by the group.

33 Gratuity and other post-employment benefit plans

Defined Contribution Plans:

Retirement benefits in the form of Provident Fund ,Employee State Insurance and Labour welfare fund are defined contribution schemes. The Group recognises the contribution payable to these plans as an expense when employees have rendered the service. The amounts recognised in the consolidated Statement of Profit and Loss for the year are as follows :

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Provident fund	24.89	18.22
Employee's state insurance	0.51	1.46
Labour welfare fund	1.71	2.36
Total contribution	**27.11**	**22.04**

Defined Benefit Plans

Gratuity:

The group has a defined benefit gratuity plan for its employees. Under the plan, employee who has completed five years of service is entitled to specific benefit. The level of benefits provided depends on the member's length of service and salary at retirement age. The scheme is unfunded.

The following tables summaries the components of net benefit expense recognised in the consolidated statement of profit and loss and amounts recognised in the balance sheet for the gratuity plan:

Statement of profit and loss

(a) Components of gratuity expense recognised in the consolidated Statement of Profit and Loss:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Current service cost	5.71	6.11
Past Service cost	4.12	-
Interest cost on benefit obligation	2.35	2.29
Net actuarial loss/(gain)	(9.94)	(0.87)
Amount recognised in consolidated statement of profit and loss	**2.24**	**7.53**

(b) **Amounts recognised in the Consolidated Balance Sheet:**

Particulars	As at March 31, 2026	As at March 31, 2025
Present value of defined benefit obligations	40.27	39.08
Fair value of plan assets	-	-
Net liability recognized in consolidated balance sheet	**40.27**	**39.08**

(c) **Movement in the present value of the defined benefit obligation in Gratuity:**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Opening defined benefit obligation	39.08	31.55
Current service cost	5.71	6.11
Past service cost	4.12	-
Interest cost	2.35	2.29
Benefits paid	(1.05)	(0.87)
Actuarial (gain) / loss on obligation	(9.94)	-
Closing defined benefit obligation	**40.27**	**39.08**

(d) **Principal actuarial assumptions used in gratuity and compensated absences:**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Discount rate (p.a.)	7.78%	6.99%
Rate of escalation in salary (per annum)	5.50%	5.50%
Mortality	100% of IALM (2012 - 14)	100% of IALM (2012 - 14)
Withdrawal Rate		
Age - Up to 30 Years	45.00%	45.00%
Age - From 31 to 44 years	45.00%	45.00%
Age - Above 44 years	45.00%	45.00%

(e) **Current / non-current classification:**

Particulars	As at March 31, 2026	As at March 31, 2025
Current Liability	12.81	14.23
Non- Current Liability	27.46	24.85
Total Liability	**40.27**	**39.08**

(f) **Experience adjustments:**

Particulars	March 31, 2026	March 31, 2025	March 31, 2024	March 31, 2023	March 31, 2022
Defined Benefit Obligation at the end of the year	40.27	39.08	12.00	-	-
Experience (gain)/loss adjustment on plan liabilities	(9.94)	(0.87)	3.97	-	-

(g) **Sensitivity analysis**

Particulars	As at March 31, 2026	As at March 31, 2025
Present value of obligation	**40.27**	**39.08**
— Impact due to increase of 0.50% in discount rate	(0.39)	(0.17)
— Impact due to decrease of 0.50% in discount rate	0.40	0.18
— Impact due to increase of 0.50% in salary escalation	0.29	0.18
— Impact due to decrease of 0.50% in salary escalation	(0.28)	(0.18)

Notes:

1. The estimate of future salary increases considered takes into account the inflation, seniority, promotion and other relevant factors.
2. The discount rate is based on the prevailing market yields of Govt. of india securities as at the balance sheet date for the estimated terms of obligation.



34 Disclosure pursuant to Accounting Standard 17 on Segment Reporting

As per AS 17, the group is engaged in a single business segment — 'Laundry and Facilities Management Services'. Since the group's business activity falls within a single business segment, there are no additional disclosures to be provided under AS 17 other than those already provided in the financial statements.

35 Related Party Disclosures

A. Names of related parties and related party relationship

Enterprises in which Key Management personnel, others (non-executive) or their relatives have control/ significant influence having transactions with:

Nature of relationship	Name of the related party
Key management personnel	
CEO & Director	Anshul Gupta
Director (ceased to be director w.e.f. June 17, 2026)	Subhash Chander Gupta
Whole-time Director	Ankur Gupta
CFO & Director (w.e.f. December 13, 2024)	Abhishek Gupta
Relatives of key management personnel	
Mother of Director	Meena Gupta
Wife of Director	Nancy Gupta
Enterprises in which key management personnel or their relatives have significant influence	
Related party in which KMP has interest	Surendra Subhash & Co
Related party in which KMP has interest	Breadsly Foods Private Limited

B. Transactions with related parties and balances outstanding:

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year, and the balances outstanding at the year end:

Nature of transactions	Name of related party	As at March 31, 2026	As at March 31, 2025
Transactions during the year			
Interest expense	Abhishek Gupta	2.19	1.97
Interest expense	Ankur Gupta	1.41	1.26
Interest expense	Anshul Gupta	2.40	2.12
Interest expense	Meena Gupta	1.84	1.65
Interest expense	Nancy Gupta	1.28	1.15
Interest expense	Subhash Chander Gupta	2.15	2.13
Professional fees	Surendra Subhash & Co	-	0.27
Loans received	Anshul Gupta	-	10.50
Loans received	Abhishek Gupta	63.00	-
Loans received	Subhash Chander Gupta	44.00	11.50
Loans received	Meena Gupta	25.00	10.00
Repayments of loans	Ankur Gupta	1.14	-
Repayments of loans	Anshul Gupta	16.92	7.00
Repayments of loans	Subhash Chander Gupta	1.92	12.75
Repayments of loans	Meena Gupta	1.48	10.00
Repayments of loans	Abhishek Gupta	1.77	-
Repayments of loans	Nancy Gupta	1.03	-
Expenses incurred on behalf of Group	Ankur Gupta	1.45	-
Expenses incurred on behalf of Group	Abhishek Gupta	2.02	-
Expenses incurred on behalf of Group	Anshul Gupta	63.78	-
Remuneration to KMP	Anshul Gupta	86.48	77.53
Remuneration to KMP	Ankur Gupta	70.94	63.00
Remuneration to KMP	Abhishek Gupta	77.55	54.14
Balance outstanding as at year end			
Loan payable	Abhishek Gupta	78.40	17.17
Loan payable	Ankur Gupta	9.89	11.03
Loan payable	Anshul Gupta	1.89	18.80
Loan payable	Meena Gupta	37.89	14.38
Loan payable	Nancy Gupta	9.00	10.03
Loan payable	Subhash Chander Gupta	58.89	16.82
Salary payable	Abhishek Gupta	3.07	5.37
Salary payable	Ankur Gupta	4.73	2.60
Salary payable	Anshul Gupta	3.87	0.24
Reimbursement payable	Abhishek Gupta	0.05	-
Trade receivable	Breadsly Foods Private Limited	15.00	15.00

Notes:

1. Remuneration to key management personnel does not include provisions made for gratuity and compensated absences, as these are determined on an actuarial basis for the group as a whole.



36 Disclosure pursuant to Accounting Standard-22 on 'Accounting for Taxes on Income'

Particulars	As at March 31, 2026	As at March 31, 2025
Deferred tax assets:		
Provision for gratuity	10.13	5.18
Provision for compensated absences	1.78	-
Provision for doubtful debts and advances	24.83	-
Bonus – section 43B(b) of the Income-tax Act, 1961	4.83	-
Finance lease obligation	69.18	-
Preliminary expenses	3.09	-
Disallowance under section 43B(h) of the Income-tax Act, 1961 (payments to micro and small enterprises)	5.50	-
Total deferred tax assets (A)	**119.34**	**5.18**
Deferred tax liabilities:		
Difference between book and tax written down value of property, plant and equipment and intangible assets	315.14	170.56
Leased Assets	85.61	-
Unrealised gain	0.45	-
Total deferred tax liabilities (B)	**401.20**	**170.56**
Deferred tax liabilities (net) (B – A)	**281.86**	**165.38**

37 Contingent Liabilities and Guarantees

Contingent Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Income Tax Matter (Including Interest)	30.21	8.29
GST Matter	8.59	23.05
Total	**38.80**	**31.35**

Note 1: Based on the facts of the cases, prevailing legal position and the advice of the management/tax advisors, the likelihood of any material liability arising from the matters disclosed herein is considered remote. Accordingly, no provision has been recognised in the consolidated financial statements in respect of these matters and are disclosed herein only.

Guarantees

Particulars	As at March 31, 2026	As at March 31, 2025
a. Guarantee issued by the banks on behalf of the group	475.80	487.92
b. Letter of credit issued for which goods not yet received	36.69	225.34

Note 1: The Group had advanced an amount of Rupees 32.57 lakhs to Mr. Sarath Suryadevara in earlier year. Due to default in repayment, the Group has initiated legal proceedings for recovery of the principal amount along with accrued interest of Rupees 1.79 lakhs, aggregating to Rupees 34.36 lakhs. The Group has fully provided for the outstanding amount in its books of account as at March 31, 2026. The matter is currently pending before the appropriate judicial authority.

Note 2: The Group had trade receivables amounting to Rupees 15.71 lakhs from ACS Capital Services LLP in earlier years in respect of goods/services provided. The party has defaulted in making payment of the outstanding amount, and the Group has initiated legal proceedings for recovery of the said trade receivable. The Group has fully provided for the outstanding amount in its books of account as at March 31, 2026. The matter is currently pending before the appropriate judicial authority, and the ultimate outcome is subject to the decision of the court.

38 Change in Depreciation Method

During the previous year, the group has changed its method of providing depreciation on Property, Plant and Equipment from the Production Method to the Straight Line Method (SLM), with effect from 1st April 2024, to comply with the requirements of the Companies Act, 2013 and to present a more systematic allocation of the cost of assets over their useful lives.

As per the requirements of AS 10 – Property, Plant and Equipment , this change has been treated as a change in accounting estimate and has been applied prospectively. Accordingly, depreciation for the previous year has been charged on the Straight Line Method, and the depreciation charged in earlier years has not been revised.

39 Foreign Currency Transaction

Particulars	As at March 31, 2026	As at March 31, 2025
Expenditure in Foreign currency		
Traded goods	3,540.16	1,450.89
Travelling and conveyance	4.14	-
Income in Foreign currency	-	-
Collaboration fees	276.64	172.11

40 CIF value of imports

Particulars	As at March 31, 2026	As at March 31, 2025
Expenditure in Foreign Currency (accrual basis)		
CIF Value of Import of		
- Stocks	3,540.16	1,143.34

41 Disclosure pursuant to Micro, Small & Medium Enterprises Development Act, 2006 ('MSMED')

The disclosure pursuant to the Act is as under:

Particulars	As at March 31, 2026	As at March 31, 2025
Principal amount remaining unpaid as at year end	157.33	256.03
Interest due thereon as at year end	1.43	0.63
Interest paid by the group in term of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the suppliers beyond the appointed day during the year.	99.35	-
Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006.	-	-
Interest accrued and remaining unpaid as at year end	1.43	-
Further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise.	-	-

The information has been given in respect of such vendors to the extent they could be identified as "Micro and Small" enterprises on the basis of information available with the group.



42 Unhedged foreign currency exposures as at balance sheet date

Particulars	Foreign Currency	As at March 31, 2026 Amount in foreign currency	As at March 31, 2026 Amount (Rupees)	As at March 31, 2025 Amount in foreign currency	As at March 31, 2025 Amount (Rupees)
Trade Payables	EUR	0.02	2.34	0.02	2.06
Advance to Suppliers	EUR	-	-	0.69	66.11
Advance to Suppliers	SEK	-	-	50.28	424.87
Trade Payables	SEK	10.46	105.11	-	-
Foreign currency in hand	EURO	0.02	1.78	-	-
Foreign currency in hand	THB	0.09	0.27	-	-
Foreign currency in hand	USD	0.06	5.78	-	-
Advance to Suppliers	USD	-	-	0.21	18.11

Exchange Rate	As at March 31, 2026	As at March 31, 2025
EUR (Receivable)	105.30	96.05
EUR (Payable)	108.95	
SEK	10.05	8.45
THB	2.91	
USD	92.55	85.60

43 Other statutory information

(i) The group does not have any Benami property, where any proceeding has been initiated or pending against the group for holding any Benami property.
(ii) The group does not have any transactions with companies struck off under Section 248 of Companies Act 2013 or Section 560 of Companies Act, 1956.
(iii) The group has not traded or invested in crypto currency or virtual currency during the financial year.
(iv) The group has not advanced or loaned or invested funds to any other person(s) or entities including foreign entities (intermediaries) with the understanding that intermediary shall:
(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of group (ultimate beneficiaries)
(b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
(v) The group has not received any funds from any person(s) or entity(is), including foreign entities(funding party) with the understanding (whether recorded in writing or otherwise) that the group shall:
(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf funding party(ultimate beneficiaries) or
(b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
(vi) The group does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961(such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
(vii) The group is not declared as wilful defaulter by any bank or financial institution or other lender.
(viii) The group does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
(ix) The group has complied with the number of layers prescribed under clause (87) of Section 2 of the Act read with the Companies (Restriction on number of layers) Rules, 2017.
(x) The group has not granted any loan or advances to any promoter, director, KMP or any related parties during the year.
(xi) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India and the Group (as defined in the regulations made by Reserve Bank of India) does not have any CIC.

44 Employee Stock Option Plan

The Board of Directors approved the Employee Stock Option Plan 2025 (Plan 2025) at its meeting held on June 25, 2025 and the members of the group accorded their approval at the Extraordinary General Meeting held on July 1, 2025, for the issue of stock options to the employees of the group. Under Plan 2025, options exercisable into not more than 327,150 equity shares of face value Rupees 10 each may be granted. The employees selected by the Board from time to time are entitled to options subject to satisfaction of the prescribed vesting conditions, viz., continuing employment. Equity shares issued on exercise shall rank pari passu in all respects with the existing equity shares of the group. During the year, the group made grants under Plan 2025 on two grant dates, i.e. August 1, 2025 and December 31, 2025. The other relevant terms of the grants are as below:

Vesting period	1 to 4 years (25% annually)
Exercise period	5 years, commencing on completion of one year from the date of vesting
Expected life	3.50 to 6.50 years
Exercise price	Rupees 10
Fair value of share at grant date	Rupees 808.72

The details of activity under Plan 2025 are summarised below:

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of options	WAEP (Rupees)	No. of options	WAEP (Rupees)
Outstanding at the beginning of the year	-	-	-	-
Granted during the year	36,761	10	-	-
Forfeited / lapsed during the year	-	-	-	-
Exercised during the year	-	-	-	-
Outstanding at the end of the year	36,761	10	-	-
Exercisable at the end of the year	-	-	-	-

No options were exercised during the year ended March 31, 2026 and accordingly the weighted average share price at the exercise date is not applicable (March 31, 2025: not applicable since no option was exercised).
The fair value of stock options granted during the year was Rs 800.72 to Rs 802.24 (March 31, 2025: nil). The Black Scholes valuation model has been used for computing the fair value considering the following inputs:

Particular	31-Mar-26		31 March 2025*
	Grant of Aug 1, 2025	Grant of Dec 31,2025	
Dividend yield (%)	0%	0%	-
Expected volatility	39.34% to 52.36%	36.79% to 51.72%	-
Risk-free interest rate	6.38% to 6.66%	6.38% to 6.66%	-
Weighted average share price (Rupees)	808.72	808.72	-
Exercise price (Rupees)	10	10	-
Expected life of options granted in years	3.50 to 6.50	3.50 to 6.50	-

The expected life of the stock is based on historical data and current expectations and is not necessarily indicative of exercise patterns that may occur. The expected volatility reflects the assumption that the historical volatility of comparable listed companies over a period similar to the life of the options is indicative of future trends, which may also not necessarily be the actual outcome.

The group measures the cost of ESOP using the fair value method. In estimating the number of options expected to vest, the group has applied an expected forfeiture rate of 45%. The compensation cost so determined is amortised over the vesting period of the respective tranches on a graded basis. The estimate of the number of options expected to vest is revised at each reporting date and the impact of any revision is recognised in the statement of profit and loss.

The expense recognised for employee services received during the year is shown in the following table:

Particular	As at March 31, 2026	As at March 31, 2025
Expense arising from equity-settled share-based payment transactions	47.99	-
Total expense arising from share-based payment transactions	**47.99**	**-**



45 Amalgamation of wholly owned subsidiaries

During the year, Quick Clean Healthcare Private Limited (QCHPL) and Quick Clean Hospitality Solutions Private Limited (QCHSPL) (collectively referred to as the "Transferor Companies"), being wholly owned subsidiaries of the Company, were amalgamated with Quick Clean Private Limited (the "Transferee Company") pursuant to a Scheme of Amalgamation under Section 233 of the Companies Act, 2013.The transferor companies are engaged in the business of laundry services, dry cleaning, washing, basis contracts with hotels, hospitals, corporate houses etc.

The Scheme was approved by the respective Boards of Directors, shareholders and creditors of the companies involved and was subsequently confirmed by the Regional Director, Northern Region, Ministry of Corporate Affairs vide order dated September 29, 2025. The Scheme became effective on September 29, 2025 and has been given effect from the Appointed Date of May 01, 2025.
The amalgamation has been accounted for using the Pooling of Interests Method in accordance with Accounting Standard (AS) 14, Accounting for Amalgamations. Accordingly, all assets, liabilities and reserves of the Transferor Companies have been recorded by the Company at their respective existing carrying amounts as at the Appointed Date.

As the Transferor Companies were wholly owned subsidiaries of the Company, no consideration was payable pursuant to the Scheme. Any difference arising on amalgamation consequent to the cancellation of the Company's investment in the Transferor Companies against the net assets acquired has been adjusted in the reserves and surplus.

46 Leases

Finance lease: group as lessee

The group has finance leases for various items of plant and machinery, being laundry equipment, obtained under lease facilities from Tata Capital. These leases involve a significant upfront lease payment and have non-cancellable periods of 84 months from the respective dates of capitalisation. There is no escalation clause. At the end of the lease term the Group has the option to purchase the leased assets for a nominal consideration of Rupees. 1. The lease facilities require the Group to comply with a covenant based on earnings before interest, tax, depreciation and amortisation. Future minimum lease payments (MLP) under finance leases together with the present value of the net MLP are as follows:

Particulars	As at March 31, 2026	As at March 31, 2025
Within one year	72.85	177.18
After one year but not more than five years	283.00	264.73
More than five years	11.14	40.44
Total minimum lease payments	366.99	482.35
Less: amounts representing finance charges	92.13	122.80
Present value of minimum lease payments	**274.86**	**359.55**

Operating lease: group as lessee

The group has entered into commercial lease and rental arrangements for office and warehouse premises, guest house accommodation, linen, office equipment and site premises and equipment. These arrangements have tenures ranging from 11 months to 10 years and do not contain renewal options exercisable by the group. All arrangements are cancellable at short notice, except as noted below.

Future minimum lease payments (MLP) are as follows:

Particulars	As at March 31, 2026	As at March 31, 2025
Within one year	133.20	57.60
After one year but not more than five years	199.80	366.58
More than five years	-	13.83
Total minimum lease payments	**333.00**	**438.01**

During the year lease and rental payments recognised as an expense of Rupees 718.19 lakhs (Previous Year 127.70 lakhs) in the consolidated Statement of Profit and Loss

Operating lease group as lessor

The group has leased out certain machinery under operating lease arrangements. The lease terms are generally in the range of years 12-15 years. There are no escalation in the lease agreements.
The carrying amounts of machinery given on operating leases and depreciation thereon are as follows:

Particulars	As at March 31, 2026	As at March 31, 2025
Gross carrying amount	92.20	90.89
Accumulated depreciation	63.77	61.77
Net carrying amount	28.42	29.11
Depreciation for the year	2.00	1.97

The future minimum lease payments receivable under non-cancellable operating leases are as follows:

Particulars	As at March 31, 2026	As at March 31, 2025
Within one year	36.00	36.00
After one year but not more than five years	144.00	144.00
More than five years	36.00	72.00
Total minimum lease payments	**216.00**	**252.00**

47 Capitalisation of expenses

During the year, the group has capitalised borrowing costs of Rupees 50.23 lakhs (Previous year: Rupees 29.27 lakhs) of revenue nature to the cost of property, plant and equipment and capital work in progress. Consequently, the expenses disclosed under the respective notes are net of amounts capitalised

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48 During the year ended March 31, 2026, certain errors were identified in relation to classification presentation & disclosure of certain items reported in the consolidated financial statements for the year ended March 31, 2025. The management has appropriately accounted for, classified and disclosed such items in the current year ended March 31, 2026 as per requirements of applicable generally accepted accounting principles including requirements of Division I - Non Ind AS Schedule III to the Companies Act, 2013 (financial reporting framework). These amounts have not been regrouped /reclassified to conform to the current year's classification. The following table shows the amounts reported in the consolidated financial statements for the year ended March 31, 2025 and the manner these amounts would have appeared in the consolidated financial statements for the previous year if the current year's grouping / classification were applied. Consequently, corresponding figures are not comparable with figures for the year ended March 31,2026:

During the year ended March 31, 2026, the group identified and recognized the following prior periods errors in the consolidated Balance Sheet:

Particulars	Amount as per the audited consolidated financial statements of previous year	Presentation as per the audited consolidated financial statements of previous year	Presentation that would have been had the current year'sclassification been applied (proforma disclosures)
Finance Lease obligation	378.81	Other Long term liabilities	Long term borrowings
Finance Lease obligation	59.23	Other Long term liabilities	Other current liabilities
Expense Payable	139.83	Other current liabilities	Trade payables *
Audit fee payable	4.45	Other current liabilities	Trade payables *
Discount receivable	-30.43	Other current assets	Trade payables *
Stock of linen items	86.74	Inventories	Property, Plant and equipment
Bank deposits due to mature within twelve months of the reporting date	2,913.42	Cash and cash equivalents	Other bank balances
Advance to suppliers	54.17	Other current assets	Short term loans and advances
Employee Imprest	1.31	Other current assets	Short term loans and advances
Prepaid Expense	33.90	Other current assets	Short term loans and advances
Advance Income tax including TDS receivable	132.48	Other current assets	Long term loans and advances
GST recoverable against penalty	5.28	Other current assets	Long term loans and advances
Balance with government authorities	207.54	Other current assets	Short term loans and advances
Unbilled Debtors	453.90	Other current assets	Trade receivables **
Capital advances	541.72	Short term loans and advances	Long term loans and advances

During the year ended March 31, 2026, the group identified and recognized the following prior periods errors in the consolidated Statement of Profit and Loss:

Particulars	Amount as per the audited consolidated financial statements of previous year	Presentation as per the audited consolidated financial statements of previous year.	Presentation that would have been had the current year's classification been applied (proforma disclosures)
Discount received	0.11	Other Income	Purchase
Laundry Expense Running	1,661.09	Operation Expense	Other expense
Contractual manpower	1,509.98	Operation Expense	Other expense
Other direct expense	34.29	Operation Expense	Other expense
Prior Period expense	14.79	Other expense	Prior Period expense
Stock of Linen consumed	51.67	Cost of material consumed	Depreciation and amortization expenses

* Had the group correctly classified the amount payables as at March 31, 2025, the trade payables ageing schedule (refer note 10) as reported in the previous year, would have been reported as below –

Particulars	Outstanding for following periods from due date of payment						
	Unbilled	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	256.03	-	-	-	256.03
(ii) Others	144.28	-	78.47	-	-	-	222.75
(iii) Disputed dues – MSME	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-

** Had the group correctly classified the amount payables as at March 31, 2025, the trade payables ageing schedule (refer note 16) as reported in the previous year, would have been reported as below –

Particulars	Unbilled	Not due	Less than 6 months	6 Months- 1 Year	1 to 2 years	2-3 years	More than 3 Years	Total
Undisputed trade receivables- considered good	453.90	-	950.53	-	-	-	-	1,404.43
Undisputed trade receivables- considered doubtful	-	-	-	-	-	-	-	-
Disputed trade receivables- considered good	-	-	-	-	-	-	23.63	23.63
Disputed trade receivables- considered doubtful	-	-	-	-	-	-	-	-

*** Had the group followed the presentation as mentioned above, the consolidated statement of cash flows as reported in the previous year, would have an impact as below –

Particulars	Amount as per the audited consolidated financial statements of previous year	Change/Impact of reclassification	Presentation that would have been had the current year's classification been applied
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax	740.65	-	740.65
Add: Depreciation	354.94	(51.67)	303.27
Add: Interest	493.34	-	493.34
Add: Provision	7.53	-	7.53
Less: Interest Income	(32.04)	-	(32.04)
Operating (loss) before working capital changes	1,564.42	(51.67)	1,512.75
Add: Working capital changes:			
Decrease/ (increase) in inventories	(388.31)	(44.39)	(432.70)
Decrease/ (increase) in trade receivables	(227.54)	19.57	(207.97)
Decrease/ (increase) in loans and advances	(458.79)	59.59	(399.20)
(Decrease)/ increase in trade payables	(197.89)	(31.61)	(229.50)
Decrease/ (increase) in other assets	(483.65)	(124.86)	(608.51)
(Decrease)/ increase in other current liabilities	(456.14)	44.30	(411.84)
Cash flow from operations	(647.90)	(129.07)	(776.97)
Less: Direct taxes paid (net)	13.25	33.02	(19.77)
NET CASH (USED) IN OPERATING ACTIVITIES (A)	(634.65)	(96.05)	(796.74)
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment	(1,885.85)	96.05	(1,789.80)
Sale of Property, Plant and Equipment	249.42	-	249.42
Decrease/ (increase) in Bank deposits	-	(2,913.42)	(2,913.42)
Interest received	32.04	-	32.04
NET CASH (USED) IN INVESTING ACTIVITIES (B)	(1,604.39)	(2,817.37)	(4,421.76)
C. CASH FLOW FROM FINANCING ACTIVITIES			
Interest Paid	(493.34)	-	(493.34)
Shares issued during the year	4,784.76	-	4,784.76
Proceeds from short term borrowings (net)	215.98	-	215.98
Repayments of long term borrowings (net)	(3,023.55)	-	(3,023.55)
Proceeds from long term borrowings (net)	3,787.05	-	3,787.05
Repayments of other long term liability (net)	(85.14)	-	(85.14)
NET CASH FROM FINANCING ACTIVITIES (C)	5,185.76	-	5,185.76
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	2,946.72	(2,913.42)	33.30
Cash and cash equivalents as at the beginning of the year	92.13	-	92.13
Cash and cash equivalents as at the end of the year	3,038.85	(2,913.42)	125.43



49 Total value of consumption of imported and indigenous material

Particulars	FY 2025-26		FY 2024-25	
	Amount	% of Total	Amount	% of Total
-Import	742.68	46%	1,072.66	86%
-Local	855.78	54%	172.18	14%
Total	1,598.46	100%	1,244.84	100%

50 Labour Code Impact

On November 21, 2025 the Government of India notified four labour codes i.e. the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security,2020, and the Occupational Safety, Health and Working Conditions Code, 2020 ("New Labour Code") consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of financial impact due to these changes in regulations. Based on information available and guidance provided by the Institute of Chartered Accountants of India, the group has assessed impact of these changes and accordingly recorded past service cost (gratuity of Rupees 4.12 lakhs and Compensated absences of Rupees 3.10 lakhs). The group continues to monitor the developing regulatory scenario, including finalisation of Central / State Rules and clarifications from the Government on other aspects of labour codes. The accounting effect of such developments, if any, would be appropriately considered.

51 Additional information as required by paragraph 2 of the General Instruction for preparation of consolidated financial statements to Schedule III to the Companies Act 2013:

S.no.	Name of the entity	Net Assets, i.e., total assets minus total liabilities		Share in profit/(loss) after tax	
		As % of consolidated net assets	Amount	As % of consolidated profit after tax	Amount
	Holding				
1	Quick Clean Private Limited	100%	7,741.90	101.88%	718.75
	Subsidiary Indian				
2	Quick Clean Hospitality Solutions Private Limited	-	-	-2.96%	(20.87)
3	Quick Clean Healthcare Private Limited	-	-	1.08%	7.62
4	Consolidation adjustments	-	-	-	-
	Total	100%	7,741.90	100%	705.50

52 Subsequent Events

Subsequent to the Balance Sheet date, the Holding Company issued Compulsorily Convertible Preference Shares (CCPS) amounting to Rupees 10,000.01 lakhs on July 15, 2026.The aforesaid transaction constitutes a non-adjusting event after the reporting period and has been disclosed in accordance with the applicable accounting standards. Accordingly, no adjustment has been made to the financial statements as at March 31, 2026 in respect of this transaction.

In terms of our report of even date attached.

For **B S R & Co. LLP**
Chartered Accountants
ICAI Firm Registration Number: 101248W/W-100022

Gaurav Suri
Partner
Membership Number: 521486
Place: Gurugram
Date: October 21, 2026

For and on behalf of the Board of Directors of
Quick Clean Private Limited

Anshul Gupta
Director and CEO
DIN: 03099582
Place: Gurugram
Date: October 21, 2026

Abhishek Gupta
Director and CFO
DIN: 03088037
Place: Gurugram
Date: October 21, 2026

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