V & H FABRICATORS PVT. LTD.

Audited Standalone Balance Sheet as at 31St March 2026

Particulars	Note No.	AS AT 31.03.2026 Rs. In Lacs	AS AT 31.03.2025 Rs. In Lacs
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	1.1	0.16	2.02
(b) Right-of-Use Assets			
(c) Capital Work In Progress			
(d) Intangible Assets under Progress	1.2	0.00	2.47
(e) Financial Assets			
(i) Investments			
(ii) Other Financial Assets			
(iii) Other Non current assets	2	12.23	12.07
Total Non-Current Assets		**12.39**	**16.56**
Current assets			
(a) Inventories	3	44.06	45.40
(b) Financial Assets			
(i) Investments	4	52.48	25.28
(ii) Trade receivables	5	18.24	56.90
(iii) Cash and cash equivalents	6	4.38	7.26
(iv) Bank Balance other then above			
(v) Other Financial Assets	7	6.55	6.55
(c) Income Tax assets			
(d) Other current assets			
Total Current Assets		**125.70**	**141.40**
Total Assets		**138.09**	**157.96**
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	8	51.25	51.25
(b) Other Equity	9	85.27	105.86
Total Equity		**136.52**	**157.11**
LIABILITIES			
Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowing			
(ii) Lease Liability			
(b) Deferred tax liabilities (Net)	10	0.03	0.50
(c) Other non current liabilities			
(d) Provisions			
Total Non-current liabilities		**0.03**	**0.50**
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(iii) Trade Payables			
Total outstanding dues of creditors micro & small enterprises			
Total Outstanding dues of creditors other than micro & small enterprises			
(ii) Other financial liabilities			
(b) Other current liabilities	11	1.54	0.35
(c) Provisions			
(c) Current Tax Liability			
Total Current Liabilities		**1.54**	**0**
Total Liabilities		**1.58**	**0.85**
Total Equity and Liabilities		**138.09**	**157.96**

See Significant Accounting Policies & Notes 1-29 are an integral part of these financial statements.

As per our report of even date attached
for and on behalf of M/s A B N & Co.
Chartered Accountants
FRN- 004447C

A B N & Co. INDORE (M.P.) Chartered Accountants

(CA B. M. Bhandari)
Partner
M.No. 071232

For and on behalf of the Board

(Harsh Vora)
Managing Director
DIN: 00149287

(Saurabh Vora)
Director
DIN: 02750484

Place: Indore
Date: 29.05.2026
UDIN: 26071232HGEPCZ4551

V & H FABRICATORS PVT. LTD.
Statement of Profit and Loss for the Year ended 31st March 2026

	Particulars	Note No	AS AT 31.03.2026 Rs. In Lacs	AS AT 31.03.2025 Rs. In Lacs
	Revenue from operations(Net)	12	1.50	-
II.	Other Income	13	0.03	0.25
III.	**Total Income (I +II)**		1.52	0.25
IV.	*Expenses:*			
	Cost of materials consumed	14	1.34	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	15	-	-
	Employee benefit expense	16	-	-
	Financial costs	17	-	0.01
	Depreciation and amortization expense	1	0.07	0.09
	Other expenses	18-19	3.02	0.20
	Total Expenses (IV)		4.44	0.30
V.	Profit before exceptional item and tax (III - IV)		(2.92)	-0.05
VI.	Prior Period Adjustments		-	-
VII.	Profit before tax (V - VI)		**(2.92)**	**-0.05**
VIII.	Tax expense:			
	(1) Current tax		-	
	(1) Earlier Year Tax		-	-
	(2) Deferred tax		(0.47)	-0.02
IX.	Profit/(Loss) for the period (VII-VIII)		**(2.45)**	**-0.03**
X	Other Comprehensive Income			
	A (i) Items that will not be reclassified to profit or loss		(16.73)	6.85
	(ii) Income tax relating to items that will not be reclassified to profit or loss		(1.41)	-
	B (i) Items that will be reclassified to profit or loss		-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
XI.	Total Comprehensive Income for the Year (IX-X)		-20.59	6.82
XII.	Earning per equity share Oof face value of Rs. 10 each	20		
	(1) Basic		-4.02	1.33
	(2) Diluted		-4.02	1.33

See Significant Accounting Policies & Notes 1-29 are an integral part of these financial statements.

As per our report of even date attached

For ABN & Co.
Chartered Accountants
FRN : 004447C

(B.M. Bhandari)
Partner
M.No. : 071232

ABN & Co. Chartered Accountants INDORE (M.P.)

For and on behalf of the Board

(Harsh Vora)
Director
DIN: 00149287

(Saurabh Vora)
Director
DIN: 02750484

Place: Indore
Date: 29.05.2026
UDIN: 26071232HGEPCZ4551

V & H FABRICATORS PVT. LTD.

CASH FLOW STATEMENT YEAR ENDED 31 MARCH 2026

		AS AT 31.03.2026 Rs. In Lacs	AS AT 31.03.2025 Rs. In Lacs
A.	**Cash flow from Operating Activities**		
	Net profit before tax & Extraordinary items	(19.18)	(0.05)
	Adjustment for : Depreciation	0.07	0.09
	Deferred Revenue Expenditure		
	Preliminary Expenditure		
	Loss/(Profit) on sale of fixed assets	-	
	Other Income	-	0.25
	Interest Paid / Bank Charges	-	0.01
	Operating Profit before working Capital Changes Adjustment for:	**(19.11)**	**0.29**
	Trade & other receivable	38.67	4.48
	Inventories	1.34	-
	Trade Payables & Other Provisions	1.19	(0.02)
	Increase / (Decrease) in Other Current Assets		
	Cash generated from Operations	**22.09**	**4.75**
	Direct Tax paid	**(1.41)**	-
	Cash flow before extraordinary items	**20.68**	**4.75**
	Extraordinary items		-
	Net Cash from Operating Activities	**20.68**	**4.75**
B.	**Cash Flow from Investing Activities**		-
	Sale of fixed assets	4.26	
	Loans & Advances	(0.16)	0.48
	Purchase of Investments	(27.20)	(18.43)
	Sale of Investments	-	
	Sale of fixed Assets		
	Interest received / Misc Receipts	(0.47)	(0.25)
	Purchase/ Sale of Non Current Investments		
	Dividend Income		
	Net cash used in Investing Activities	**(23.57)**	**0.23**
C.	**Cash Flow from Financing Activities**		
	Proceeds from issue of Share Capital		
	Proceeds from long term & Short term borrowings	-	-
	Interest Paid	-	(0.01)
	Dividend Paid (Including Dividend Distribution Tax)		
	Net cash used in Financing Activities	-	(18.43)
	Net increase in Cash and Cash equivalent (A+B+C)	(2.88)	(13.45)
	Cash & Cash Equivalents As at Beginning	7.26	20.72
	Cash & Cash Equivalents As at End	**4.38**	**7.26**

See Significant Accounting Policies & Notes 1-29 are an integral part of these financial statements.

As per our report of even date attached
for and on behalf of M/s A B N & Co.
Chartered Accountants
FRN- 004447C

A B N & Co. Chartered Accountants INDORE (M.P.)

Place: Indore
Date: 29.05.2026

UDIN: 26071232HGEPCZ4551

For and on behalf of the board

(Harsh Vora)
Director
DIN : 00149287

(Saurabh Vora)
Director
DIN: 02750484

V & H FABRICATORS PVT. LTD

Statement of Changes in Equity For the Year Ended on 31st March 2026

A. Equity Share Capital

(Rs. in Lacs)

A. Equity Share Capital	Balance at the beginning of the reporting period i.e 1st April 2025	Restated balance at the beginning of the previous reporting period	Changes in equity share capital during the period	Balance at the end of the reporting period i.e 31st Mar 2026
Total	51.25	51.25	-	51.25
Total Pre. Year	51.25	51.25	-	51.25

B. Other Equity

	Balance at the beginning of the reporting period i.e 1st April 2025	Restated balance at the beginning of the previous reporting period	Equity Instruments through comprehensive Income	Dividends	Dividends	Transfer to retained earnings	Balance at the end of the reporting period i.e 31st Mar 2026
Share application money pending allotment	-	-	-	-	-	-	-
Reserve & Surplus							
Securities Premium	79.50	79.50	-	-	-	-	79.50
Retained Earnings	19.50	19.50	-			(2.45)	17.05
Other items of Other Comprehensive Income	6.85	6.85	(18.14)	-	-	-	(11.29)
Total	**105.86**	**105.86**	**(18.14)**	-	-	**(2.45)**	**85.27**
Pre. Year	99.04	99.04	6.85	-	-	(0.03)	105.86

As per our report of even date attached
For ABN & Co.
Chartered Accountants
FRN : 004447C

(B.M. Bhandari)
Partner
M.No. : 071232

Place: Indore
Date: 29.05.2026

UDIN: 26071232HGEPCZ4551

ABN & Co. Chartered Accountants INDORE (M.P.)

For and on behalf of the Board

(Harsh Vora)
Managing Director
DIN: 00149287

(Saurabh Vora)
Director
DIN: 02750484

V & H FABRICATORS PRIVATE LIMTED

NOTES TO THE STANDALONE FINANCIAL STATEMENTS :-

SIGNIFICANT ACCOUNTING POLICIES:-

1. Basis of accounting and preparation of financial statements:

These financial statements are prepared on historical cost basis except for certain financial instruments which are measured at fair value at the end of each reporting period. Historical cost is generally based on the fair value of the consideration given in exchange for goods and service. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The financial statements are presented in Indian Rupees (INR).

2. Summary of Significant Accounting Policies:

(A) Use of Estimates

The preparation of financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as on the date of the financial statements and the reported income and expenses during the reporting period. The estimates and assumptions used in the financial statements are based upon the Management's evaluation of the relevant facts and circumstances as on the date of financial statements. Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Future results may vary from these estimates.

(B) Property, Plant and Equipment

Property, plant and equipment are stated at acquisition cost less accumulated depreciation. The cost of Property, plant and equipment comprises its purchase price including duties and other non- refundable taxes or levies and any directly, attributable cost of bringing the asset to the working condition for its intended use. Depreciation on Property, plant and equipment is provided based on the useful life of the asset in the manner prescribed in Schedule II to the Companies Act, 2013.The company has estimated useful life of each class of assets based on the nature of assets, the operating condition of the asset, past history of replacement, anticipated technological changes etc. The company reviews useful life of assets at the end of each reporting period. This reassement may result in change in depreciation expense in future periods.

(C) Intangible Assets Under Development

Intangible Assets Under Development comprises of the cost of fixed assets that are not yet ready for their intended use at the reporting date.

Upon first-time adoption of Ind AS, the Company has elected to measure its intangible assets at the Previous GAAP carrying amount as its deemed cost on the date of transition to Ind AS i.e., 1st April,2016.

ABN & Co. INDORE (M.P.) Chartered Accountants

(D) Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

(E) Inventories

Inventories of construction material and consumables & stores & spares are valued at cost price. The work in progress consist total cost attribute to the said work (As value certified by management).

(F) Impairment of Non-Financial Assets – Property, Plant and Equipment and Intangible Assets:

The management periodically assesses using, external and internal sources, whether there is an indication that an assets may be impaired An assets is treated as impaired when the carrying cost of assets exceeds its recoverable value , An impairment loss is charged to the Profit & Loss account in the year in which an assets is identified as impaired The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

(G) Revenue recognition

Revenue on contact business is recognized on complete of work or part of work for which bill is raise to the Party and for which realization is certain.

(H) Other Income

Interest: Interest income is recognized on a time proportion basis taking into account the amount outstanding and for which realization is certain.

(I) Taxes on income

Tax expense comprises current and deferred tax. 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 assets and liabilities are recognized for the future tax consequences of temporary differences between the carrying value of the assets and liabilities and their respective tax bases, unutilized business loss and depreciation carry forwards and tax credits.

(J) Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the Financial Statements. Financial Assets are only disclosed where an inflow of economic benefits is probable and recognized if inflow of economic benefits is virtually certain.

ABN & Co. INDORE (M.P.) Chartered Accountants

(K) Earnings per share

Basic and diluted earning per share is computed by dividing the profit or loss after tax by the weighted average number of equity shares outstanding during the year. The company did not have any dilutive securities in any of the periods presented.

(L) Cash Flow Statement

Cash flow is reported using indirect method. The cash flow from operating, financing and investing activities of the company is segregated.

(M) Operating Cycle

Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realization in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

(N) Financial Instruments

Recognition & Measurement

a) Financial Assets
Financial Assets are recognized when, and only when, the company becomes a party to the contractual provisions of the+B11 financial instrument. The company determines the classification of its financial assets at initial recognition
When financial assets are recognized initially, they are measured at fair value, plus, in the case of financial assets not at fair value through profit or loss directly attributable transaction cost. Transactions cost of financial assets carried at fair value through profit or loss are expensed in the statement of profit and loss.

b) Financial Liabilities
Financial Liabilities are recognized when, and only when, the company becomes a party to the contractual provisions of the financial instrument. The company determines the classification of its financial liabilities at initial recognition.
When financial liabilities are recognized initially, they are measured at fair value, plus, in the case of financial liabilities not at fair value through profit or loss directly attributable transaction cost
Equity Instruments: The Company subsequently measures all equity investments (other than the investment in subsidiaries, joint ventures and associates which are measured at cost) at fair value. Where the Company has elected to present fair value gains and losses on equity investments in other comprehensive income ("FVTOCI"), there is no subsequent reclassification of fair value gains and losses to profit or loss. Dividends from such investments are recognized in Statement of Profit and Loss as other income when the company's right to receive payment is Established. At the date of transition to Ind AS, the company has made an irrevocable election to present in Other Comprehensive Income subsequent changes in the fair value of equity investments that are not held for trading.

ABN & Co. INDORE (M.P.) Chartered Accountants

When the equity investment is derecognized, the cumulative gain or loss recognized in other comprehensive income is reclassified from Other Comprehensive Income to Retained Earnings directly.

Determination of Fair Value: The fair value of a financial instrument on initial recognition is normally the transaction price (fair value of the consideration given or received). Subsequent to initial Recognition, the company determines the fair value of financial instruments that are quoted in the active markets using the quoted bid prices(financial assets held) or quoted ask price(financial liabilities held). Costs of certain unquoted equity instruments has been considered as an appropriate estimate of fair value because of a wide range of possible fair value measurements and cost represents the best estimate of fair value within that range. These investments in equity instruments are not held for trading. Instead, they are held for medium or long term strategic purpose. Upon the application of Ind AS 109, the group has chosen to designate these investments in equity instruments as at FVTOCI as the directors believes this provides a more meaningful presentation for medium or long term strategic investments, than reflecting changes in fair value immediately in profit or loss.

ABN & Co. ★ INDORE (M.P.) Chartered Accountants

Note No. :-1- TANGIBLE ASSETS

(Rs. In Lacs)

Particulars				Depreciation					Net Block	
	As on 01.04.2025	Total Addition	Total :- 31.03.2026	upto 01.04.2025	for the period	Written Back	Written Back	Upto 31.03.2026	As on 31.03.2026	As on 31.03.2025
Plant & Machinery	1.26	-	1.26	1.12	0.07	-	-	1.19	0.07	0.14
Vehicles	0.14	-	0.14	0.13	-	-	-	0.13	0.01	0.01
Furnitures & Fixtures	0.71	-	0.71	0.67	-	-	-	0.67	0.04	0.04
Computers	0.05	-	0.05	-	-	-	-	-	0.05	0.05
Nursurery Shed	1.79	-	-	-	-	-	-	1.79	-	1.79
Total :-	**3.95**	-	**2.16**	**1.93**	**0.07**	-	-	**3.79**	**0.16**	**2.02**
Prev. Year	3.95	-	3.95	1.83	0.09	-	0.00	1.93	2.02	2.12

Note No. :-1.1 Intangible Assets under development Includes SAP Under Development. Rs. 2.47 Lacs
(For Ageing Details please see note no 1.1)

A B N & Co. ★ Chartered Accountants ★ INDORE (M.P.)

Note No : 4

(Rs. in Lacs)

S. No.	Particulars	AS AT 31.03.2026 Rs. In Lacs			AS AT 31.03.2025 Rs. In Lacs			
2	**Investments**	Qty	Rate	Amount	Qty	Rate	Amount	Amount
a								
a	**Non-current investments :** **Investment Measured at cost** **In Equity Shares of Subsidiary Company** **Unquoted, fully paid up**							
	Total of Investment Measured at Cost				-			0.00
a	**Current investments :**							
	Investment Measured at Fair Value through other Comprehensive Income **In Equity Shares ,Quoted, fully paid up**							
	Pondy Oxide Ltd.				3950	640.00	25.28	25,28,000
	Blue Cloude	124900	18.04	22.53				
	JSW CEMENT LIMITED	100	110.19	0.11				
	MOTISONS JEWELLERS LTD	100	10.83	0.01				
	RDB REAL ESTATE CONSTRUCTIONS	400	139.95	0.56				
	VERANDA LEARNING SOL LTD	21862	133.86	29.26				
	Total of Investment Measured at Fair Value through other Comprehensive Income	147362	21.74	52.48	3950	640.00	25.28	25,28,000

ABN & Co.
INDORE (M.P.)
Chartered Accountants

V & H FABRICATORS PVT. LTD.
NOTES TO THE FINANCIAL STATEMENTS

Note No.		AS AT 31.03.2026 Rs. In Lacs	AS AT 31.03.2025 Rs. In Lacs
2	**Other non-current assets**		
	Deposits & Advances	9.49	9.49
	Security Deposits	2.74	2.58
	Total	**12.23**	
			12.07
3	**Inventories**		
	Consumable Raw material, Stores & Spares	10.06	11.40
	Work in progress	34.00	34.00
	Total	**44.06**	**45.40**
5	**Trade receivables**		
	Unsecured & considered good :		
	Exceeding Six months	18.24	52.42
	Others	-	4.48
	Total	**18.24**	**56.90**
5.1	For Ageing Details please see note no 4.1		
6	**Cash and cash equivalents**		
	Balances with banks in india	2.37	5.25
	Cash on hand	1.76	1.76
	FDR with Banks	0.26	0.26
	Total	**4.38**	**7.26**
6.1	All Fixed deposits with banks having maturity of less than 12 months.		
7	**Other Current Assets**		
	Unsecured Considered good		
	Balance with Govt. Authorities	6.55	6.55
	Total	**6.55**	**6.55**
8	**Share Capital**		
	Equity Share Capital :		
	Authorised Share capital 1000000 Equity Shares of Rs.10/- Each	100.00	100.00
	Issued, subscribed & fully paid share capital 5,12,500 Equity Shares of Rs.10/- each (Fully Paid up)	51.25	51.25
	Total	**51.25**	**51.25**
8.1	**Reconciliation of Number of Shares**		
	Equity Shares :		
	Balance as at the beginning of the year	5,12,500.00	5,12,500.00
	Add : Issued During the year	-	
	Balance As at the end of the year	5,12,500.00	5,12,500.00

ABN & Co. INDORE (M.P.) Chartered Accountants

V & H FABRICATORS PVT. LTD.
NOTES TO THE FINANCIAL STATEMENTS

Note No.		AS AT 31.03.2026 Rs. In Lacs	AS AT 31.03.2025 Rs. In Lacs
8.2	**Terms/Rights attached to equity Shares**		
	Equity Shares: The company has one class of equity shares having par value of Rs.10 per share. Each share holder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.		

8.3	**Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company**	**AS AT 31.03.2026 Rs. In Lacs**	**AS AT 31.03.2025 Rs. In Lacs**
	Equity Shares :		
	D & H INDIA LTD.	5,12,500.00 (100%)	5,12,500.00 (100%)
8.4	Nil Equity Shares were issued in the last 5 years under the Employee Stock Options Plan as consideration for services rendered by employees.		
9	**Other Equity**	79.50	79.50
	Securities Premium		
	Balance as at the beginning of the period	79.50	79.50
	Add : Movement during the period		
	Balance as at the end of the period	79.50	79.50
	Retained Earnings		
	Balance as per last financial statements	19.50	19.54
	Profit for the period	(2.45)	(0.03)
	Balance as at the end of the period	17.05	19.50
	Other Comprehensive Income (OCI) - Items Non-reclassifiable to Profit and Loss		
	Balance as per last financial statements	6.85	-
	sold During the Year		
	Tax on Sold Investment		
	Other Compreseive Income Income Tax		
	Add: Movement during the period	-11.29	6.85
	Other Compreseive Income Income Tax	-	
	Less : Trf to Ret. Earning (Other Compreseive	-	-
	Balance as at the end of the period	-4.43	6.85
	Add : Other Compreseive Income	-	-
	Less : Trf to Ret. Earning (Other Compreseive	-	
	Balance as at the end of the year	-	-
	Total	**92.12**	**105.86**
10	**Deferred Tax Liability (Net)**		
	At the start of the period	0.50	0.52
	Change/(Credit) to statement of profit & loss	(0.47)	-0.02
	Total	**0.03**	**0.50**
	Deferred Tax Liability (Net)		
	Property, Plant & Equipment	0.03	0.50
	Total	**0.03**	**0.50**

ABN & Co. INDORE (M.P.) Chartered Accountants

V & H FABRICATORS PVT. LTD.
NOTES TO THE FINANCIAL STATEMENTS

Note No.		AS AT 31.03.2026 Rs. In Lacs	AS AT 31.03.2025 Rs. In Lacs
11	**Other current liabilities**		
	Provision for Income Tax	1.41	-
	Other Payable	0.14	0.35
	Total	**1.55**	**0.35**
12	**Revenue from Operations**		
	Revenue from - Contract Receipts	1.50	-
	Total	**1.50**	-
13	**Other Income**		
	Interest income	0.03	0.02
	Other non-operating income	-	0.22
	Total	-	**0.25**
14	**Cost of Material Consumed (Indigenous)**		
	Opening Stock	11.40	11.40
	Add : Purchases During the period	-	-
	Less : Closing Stock	10.06	11.40
	Material Consumed	1.34	-
	Direct Contract Expenses	-	-
	Total	**1.34**	-
15	**Changes In Inventories Of Finished Goods, Stock-In-Process And Stock-In-Trade**		
	Inventories at Close		
	Wok In Progress	34.00	34.00
	Total	34.00	34.00
	Inventories at Commencement		
	Wok In Progress	34.00	34.00
	Total	34.00	34.00
	Decrease In Inventories	-	
16	**Employee Benefits Expense**		
	Salaries and wages	-	-
	Contribution to provident and other funds	-	-
	Total	-	-
17	**Finance Costs**		
	Interest expenses	-	-
	Interest on TDS	-	-
	Bank charges	-	0.01
	Total	-	**0.01**
18	**Other Expenses**		
	Administrative Expenses :		
	Audit Fees	0.13	0.13
	Sundry Balance W/off		-
	Conveyance Expenses		-
	Duties & Taxes	-	-
	Insurance Expenses	-	-
	Interest on Service tax		-
	Legal & Professional Charges	0.01	0.05
	Miscellaneous Expenses		-
	Office & General Expenses	-	0.01
	Postage & Telegramme Exp.	-	-
	Rent Exp.	-	-
	Stationery & Printing	-	0.01
	Telephone Expenses	-	-
	Travelling Expenses		-
	Intangible Assets under Progress W/off		
	Loss on Sale of Fixed Assets		-
	Total	**0.14**	**0.20**
19	**Payment to Auditors**		
i	Audit Fees	0.13	0.13
ii	Tax Audit Fees	-	-
	Total	**0.13**	**0.13**
20	**Earning Per Share**		
i	Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	-20.59	6.82
ii	Equity shares used as denominator for calculating EPS	5.13	5.13
iii	Basic earning per share	-4.02	1.33
iv	Diluted earning per share	-4.02	1.33
v	Face Value per equity share	10.00	10.00

A B N & Co. INDORE (M.P.) Chartered Accountants

V & H FABRICATORS PVT. LTD.
NOTES TO THE FINANCIAL STATEMENTS

Note No.		AS AT 31.03.2026 Rs. In Lacs	AS AT 31.03.2025 Rs. In Lacs
21	**Related Party Disclosures** **As per Ind As 24, the discloures of transaction** **Related Party** D & H India Ltd.(Holding Company) **Key Managerial Persons** Saurabh Vora (Director) Harsh Vora (Director) **Transactions with related Parties**		
	Nature of Transactions	**AS AT 31.03.2026 Rs. In Lacs**	**AS AT 31.03.2025 Rs. In Lacs**
	Repayment of Unsecured Loan	-	-
	Interest Given	-	-
	Trade & Other Payables	-	-
22	Various items included under the head Current Assets, Loan & Advances, as well as Current Liabilities are subject to confirmation / reconciliation.		
23	In the opinion of the Management, the value on realization of loans and advances, and other current assets will be at least equal to the amounts stated in the books of accounts, if realized in the ordinary course of the business.		
24	In the absence of information from suppliers of their status being small scale/ ancillary undertakings amount overdue and interest payable there on cannot be quantified.		
		AS AT 31.03.2026 Rs. In Lacs	**AS AT 31.03.2025 Rs. In Lacs**
25	**Contingent Liabilities & Commitments**		
i	Guarantees given on behalf of the company	-	-
	Total	-	-
26	**Value of Imports on(CIF Basis)**	-	-
27	**Expenditure in foreign exchange**	-	-
28	**Earning in foreign exchange** Value of Export	-	-
29	These financial statements have been prepared on a special purpose basis for the quarter ended 30th June 2025. The prior period figures presented for comparison relate to the financial year ended 31st March 2025. Consequently, the current and prior period amounts are not directly comparable due to the differing lengths of the reporting periods. This difference in reporting periods impacts the timing and recognition of income, expenses, assets, and liabilities, and users are cautioned against making direct comparisons of the results between the current quarter and the prior full year.		

As per our report of even date attached
for and on behalf of M/s A B N & Co.
Chartered Accountants
FRN- 004497C

A B N & Co. INDORE (M.P.) Chartered Accountants

(CA B. M. Bhandari)
Partner
M.No. 071232

For and on behalf of the Board

(Harsh Vora)
Managing Director
DIN: 00149287

(Saurabh Vora)
Director
DIN: 02750484

Place: Indore
Date: 29.05.2026
UDIN: 26071232HGEPC24551