

# **JAIN PRAKASH & ASSOCIATES**

CHARTERED ACCOUNTANTS

## **INDEPENDENT AUDITOR'S REPORT**

To the Members of **TP HRIHAAN LIMITED**

### **Report on the Audit of Standalone Ind AS Financial Statements**

#### **Opinion**

We have audited the accompanying Standalone Ind AS Financial Statements of TP HRIHAAN LIMITED ("the Company") which comprises the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and Notes to the Financial Statements, including a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Ind AS Financial Statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules 2015, as amended ("Ind AS") and accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit/loss, total comprehensive income, changes in equity and cash flows for the year ended on that date.

#### **Basis for Opinion**

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

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

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

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

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



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

## **Responsibilities of Management and Those Charged with Governance for the Standalone Ind AS Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Ind AS Financial Statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with accounting principles generally accepted in India, including Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Ind AS Financial Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind AS Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

## **Auditor's Responsibilities for the Audit of Standalone Ind AS Financial Statement**

Our objectives are to obtain reasonable assurance about whether the Standalone Ind AS 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 based on these Standalone Ind AS 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 Standalone Ind AS Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls.



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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Ind AS Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the Standalone Ind AS Financial Statements, including the disclosures, and whether the Standalone Ind AS Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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

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.

## 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 sub-section (11) of section 143 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. As required by Section 143(3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the Statement of changes in equity and the Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account.
  - d) In our opinion, the aforesaid Standalone Ind AS Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014.



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- e) Based on the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st 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 Control over financial reporting of the Company with reference to Standalone Ind AS Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in “Annexure B”.
- g) With respect to the other matters to be included in the Auditor’s Report in accordance with the provisions of section 197(16) of the Act, in our opinion and to the best of our information and according to the explanations given to us, the company has not paid any managerial remuneration to its directors during the year and hence reporting under this clause is not applicable.
- h) With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- (i) The Company does not have any pending litigations which would impact its financial position.
- (ii) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (iv) a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
- b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
- c) Based on such audit procedures that were 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 (a) and (b) contain any material mis-statement.
- (v) No dividend has been declared or paid during the year by the company
- (vi) Based on our examination which included test checks, the Company has used SAP accounting software for maintaining its books of account which has a feature of recording audit trail (edit



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log) facility and the same has operated throughout the year for all relevant transactions recorded in the aforesaid software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with in respect of the aforesaid accounting software where the audit trail has been enabled. Additionally, the audit trail of previous year has been preserved by the Company as per the statutory requirements for record retention to the extent it was enabled and recorded in the previous year.

For JAIN PRAKASH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Registration Number: 003711C



Vineet Pamecha (PARTNER)  
Membership Number: 130699  
Date : April 15, 2026  
Place : Udaipur  
UDIN : 26130699YVOTUW7228



# JAIN PRAKASH & ASSOCIATES

CHARTERED ACCOUNTANTS

## ANNEXURE - A TO THE INDEPENDENT AUDITORS REPORT OF EVEN DATE ON THE STANDALONE IND AS FINANCIAL STATEMENT OF TP HRIHAAN LIMITED FOR THE YEAR ENDED 31ST MARCH, 2026

1. According to the information and explanations given by the management and audit procedures performed by us, the Company does not have fixed Assets, property plant and equipment and immovable property during the period and as at the reporting date and accordingly, the requirements under paragraph 3(i) are not applicable to the Company.
2. (a) The Company's business does not involve inventories and, accordingly, the requirements under paragraph 3(ii) (a) of the Order are not applicable to the Company.  
  
(b) The company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions based on security of current assets. Accordingly, the provisions of clause 3(ii) (b) of the Order is not applicable to the Company.
3. According to the information and explanations given to us and audit procedures performed, the Company has not made any investments, provided any guarantee or security, or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the provisions of clause 3(iii) of the Order are not applicable to the Company.
4. In our opinion and according to the information and explanations given to us, there are no loans, investments, guarantees, and securities given in respect of which provisions of section 185 and 186 of the Act are applicable and hence not commented upon.
5. The Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the rules made thereunder. Accordingly, the provisions of clause 3(v) of the Order are not applicable.
6. To the best of our knowledge and as explained, the Central Government has not specified the maintenance of cost records under Section 148(1) of the Companies Act, 2013, for the products of the Company.
7. a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is regular in depositing the undisputed statutory dues, including provident fund, employees' state insurance, income tax, goods and service Tax, cess and other material statutory dues, as applicable, with the appropriate authorities. There is no undisputed statutory dues were in arrears as at 31<sup>st</sup> March 2026 for a period of more than six months from the date they became payable.  
  
b) According to the records of the Company, there are no statutory dues which have not been deposited on account of any dispute.
8. According to the information and explanations given to us and the records of the Company examined by us, there are no transactions recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).



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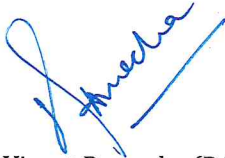
9. The Company did not have any outstanding loans or borrowing dues in respect of a financial institution or bank or to government or dues to debenture holders during the period. Accordingly, the provisions of clause 3(ix) of the Order are not applicable.
10. According to the information and explanations given by the management and audit procedures performed, the Company has not raised any money way of initial public offer /further public offer/ debt instruments/ preferential allotment or private placement of shares or convertible debentures hence, reporting under clause (x) is not applicable to the Company and hence not commented upon.
11. (a) No fraud by the company or any fraud on the company has been noticed or reported during the year
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government
- (c) As represented by the management, there are no whistleblower complaints received by the Company during the year
12. In our opinion, the Company is not a Nidhi Company as per the provisions of the Act. Therefore, the provisions of clause 3(xii) of the Order are not applicable to the company and hence not commented upon.
13. According to the information and explanations given by the management, transactions with the related parties are in compliance with section 188 of the Act where applicable and the details have been disclosed in the notes to the Financial Statements, as required by the applicable accounting standards. The provisions of Section 177 of the Act is not applicable to the Company and accordingly report under clause 3(xiii) in so far it relates to Section 177 of the Act is not applicable to the company and hence not commented upon.
14. According to the information and explanations given by the management, the Company is not required to have internal audit system and conduct Internal Audit. Accordingly, clause 3 (xiv) is not applicable to the Company.
15. According to the information and explanations given by the management and audit procedures performed by us, the Company has not entered any non-cash transactions with directors or persons connected with him as referred to in section 192 of the Act.
16. (a) The Company is not required to be registered under section 45-IA of Reserve Bank of India Act 1934. Accordingly reporting under clause 3 (xvi) (a), (b), (c) of the Order is not applicable
- (b) According to the information and explanation given to us by the management, the Group has five CICs which are registered with the Reserve Bank of India and one CIC which is not required to be registered with the Reserve Bank of India.
17. According to the information and explanations given to us and audit procedures performed by us, the company has not incurred any cash losses during the financial year and during the immediately preceding financial year.



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18. There is no resignation of the statutory auditors during the year. Accordingly, the provisions of clause 3(xviii) of the Order are not applicable to the company
19. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the Financial Statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date
- We, further state that this is not an assurance as to the future viability of the company and our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
20. According to the information and explanations given to us and audit procedures performed by us, provisions of section 135 of the Companies Act is not applicable to the company Accordingly, the provisions of clause 3(xx) of the Order are not applicable to the company.

FOR JAIN PRAKASH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Registration Number: 003711C



Vineet Pamecha (PARTNER)  
Membership Number: 130699  
Date : April 15, 2026  
Place : Udaipur  
UDIN : 26130699YVOTUW7228



# JAIN PRAKASH & ASSOCIATES

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## **ANNEXURE - B TO THE INDEPENDENT AUDITORS REPORT OF EVEN DATE ON THE STANDALONE IND AS FINANCIAL STATEMENT OF TP HRIHAAN LIMITED**

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

We have audited the internal financial controls over financial reporting of TP HRIHAAN LIMITED as of March 31, 2026 in conjunction with our audit of the Standalone Ind AS Financial Statements of the Company for the year ended on that date.

#### **Management's Responsibility for Internal Financial Controls**

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

#### **Auditors' Responsibility**

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

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

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

#### **Meaning of Internal Financial Controls Over Financial Reporting**

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



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

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

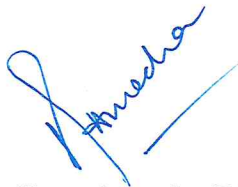
## **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

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

## **Opinion**

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

FOR JAIN PRAKASH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Registration Number: 003711C



Vineet Pamecha (PARTNER)  
Membership Number: 130699  
Date : April 15, 2026  
Place : Udaipur  
UDIN : 26130699YVOTUW7228

TP Hrihaan Limited  
Balance Sheet as at 31st March, 2026


	Notes	As at 31st March, 2026 ₹ Lakhs	As at 31st March, 2025 ₹ Lakhs
<b>ASSETS</b>			
<b>Current Assets</b>			
(a) Financial Assets			
(i) Cash and Cash Equivalents	5	0.89	6.62
<b>Total Current Assets</b>		<b>0.89</b>	<b>6.62</b>
<b>TOTAL ASSETS</b>		<b>0.89</b>	<b>6.62</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital	6	5.00	5.00
(b) Other Equity	7	(15.35)	(8.64)
<b>Total Equity</b>		<b>(10.35)</b>	<b>(3.64)</b>
<b>LIABILITIES</b>			
<b>Non-current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	8	11.00	10.00
<b>Total Non-current Liabilities</b>		<b>11.00</b>	<b>10.00</b>
<b>Current Liabilities</b>			
(a) Financial Liabilities			
(i) Trade Payables	9	-	-
(a) Total outstanding dues of micro enterprises and small enterprises		-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		0.18	0.20
(b) Other Current Liabilities	10	0.06	0.06
<b>Total Current Liabilities</b>		<b>0.24</b>	<b>0.26</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>0.89</b>	<b>6.62</b>


The accompanying notes forms an integral part of the Financial Statements

As per our report of even date

For and on behalf of the Board of Directors,  
CIN: U35105MH2023PLC410273

For Jain Prakash & Associates  
Chartered Accountants  
ICAI Firm Registration No: 003711C

  
Ajay Sheth  
Director  
DIN 10247218

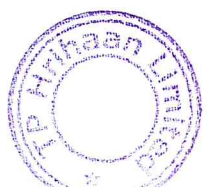
  
Siddharth Singh  
Director  
DIN 10286222

  
Vineet Pamecha  
Partner  
Membership No. 130699



Place : Udaipur  
Date : 15th April, 2026

Place : Mumbai  
Date : 15th April, 2026



TP Hrihaan Limited  
Statement of Profit and Loss for the year ended 31st March, 2026

	Notes	For the year ended 31st March, 2026 ₹ Lakhs	For the year ended 31st March, 2025 ₹ Lakhs
I Revenue from Operations		-	-
II Other Income		-	-
III <b>Total Income (I + II)</b>		-	-
IV <b>Expenses</b>			
Finance Costs	11	0.81	0.20
Other Expenses	12	5.90	5.58
<b>Total Expenses</b>		<b>6.71</b>	<b>5.78</b>
V <b>Profit / (Loss) Before Tax (III - IV)</b>		<b>(6.71)</b>	<b>(5.78)</b>
VI <b>Tax Expense</b>			
Current Tax		-	-
Deferred Tax		-	-
VII <b>Profit / (Loss) after tax for the Year (V - VI)</b>		<b>(6.71)</b>	<b>(5.78)</b>
VIII <b>Other Comprehensive Income / (Loss) for the Year</b>			
(i) Items that will not be reclassified to Profit or Loss		-	-
(ii) Income tax relating to items that will not be reclassified to Profit and Loss		-	-
IX <b>Total Comprehensive Income / (Loss) for the year (VII + VIII)</b>		<b>(6.71)</b>	<b>(5.78)</b>
X <b>Basic and Diluted Earnings Per Equity Share (of ₹ 10/- each) (₹)</b>	15		
(i) Basic (in ₹)		(13.42)	(11.56)
(ii) Diluted (in ₹)		(13.42)	(11.56)

The accompanying notes forms an integral part of the Financial Statements

As per our report of even date

For and on behalf of the Board of Directors,  
CIN: U35105MH2023PLC410273

For Jain Prakash & Associates  
Chartered Accountants  
ICAI Firm Registration No: 003711C

  
Vineet Pamecha  
Partner  
Membership No. 130699





Ajay Sheth  
Director  
DIN 10247218



Siddharth Singh  
Director  
DIN 10286222

Place : Udaipur  
Date : 15th April, 2026

Place : Mumbai  
Date : 15th April, 2026



TP Hrihaan Limited  
Statement of Cash Flows for the year ended 31st March, 2026

		₹ Lakhs	
		For the year ended 31st March, 2026	For the year ended 31st March, 2025
<b>A. Cash Flow from Operating Activities</b>			
Profit / (Loss) before tax		(6.71)	(5.78)
<u>Adjustments to reconcile Profit / (Loss) before tax to Net Operating Cash Flows:</u>			
Finance Cost		0.81	0.20
<b>Working Capital Adjustments:</b>			
<u>Adjustments for increase/ (decrease) in Operating Liabilities:</u>			
Trade Payables		(0.02)	(2.26)
Other Current Liabilities		-	(0.06)
<b>Cash Flow from/ (used in) Operations</b>		(5.92)	(7.90)
Income-tax Paid (Net of refund received)		-	-
<b>Net Cash Flow from/ (used in) Operating Activities</b>		<b>(5.92)</b>	<b>(7.90)</b>
<b>B. Cash Flow from Investing Activities</b>			
<b>Net Cash Flow from/ (used in) Investing Activities</b>		-	-
<b>C. Cash Flow from Financing Activities</b>			
Proceeds from Inter Corporate Deposit		1.00	10.00
Finance cost paid		(0.81)	(0.20)
<b>Net Cash Flow from / (used in) Financing Activities</b>		<b>0.19</b>	<b>9.80</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>		<b>(5.73)</b>	<b>1.90</b>
Cash and Cash Equivalents as at 1st April (Opening Balance)		6.62	4.72
<b>Cash and Cash Equivalents as at 31st March (Closing Balance)</b>		<b>0.89</b>	<b>6.62</b>

Notes :

- (i) The above cash flow has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS) 7 - Statement of Cash Flows.  
(ii) Refer note 5 for movement in financing activities  
(iii) **Cash and Cash Equivalents include:**

<b>Balances with banks</b>			
In Current Account		0.89	6.62
<b>Total Cash and Cash Equivalents</b>		<b>0.89</b>	<b>6.62</b>

Refer Note 5 for movement in financing activities.

**The accompanying notes forms an integral part of the Financial Statements**

As per our report of even date

For Jain Prakash & Associates  
Chartered Accountants  
ICAI Firm Registration No: 003711C

Vineet Pamecha  
Partner  
Membership No. 130699

Place : Udaipur  
Date : 15th April, 2026



For and on behalf of the Board of Directors,  
CIN: U35105MH2023PLC410273

Ajay Sheth  
Director  
DIN 10247218

Siddharth Singh  
Director  
DIN 10286222

Place : Mumbai  
Date : 15th April, 2026



**TP Hrihaan Limited**  
**Statement of Changes in Equity for the year ended 31st March, 2026**

**A. Equity Share Capital**

	No. of Shares	Amount (₹ Lakhs)
<b>Balance as at 1st April, 2024</b>		
Issued during the year	50,000.00	5.00
<b>Balance as at 31st March, 2025</b>	50,000.00	5.00
<b>Balance as at 1st April, 2025</b>	50,000.00	5.00
Issued during the year	-	-
<b>Balance as at 31st March, 2026</b>	50,000.00	5.00

**B. Other Equity**

₹ Lakhs

Description	Retained Earnings	Total
<b>Balance as at 1st April, 2024</b>	(2.86)	(2.86)
Profit / (Loss) for the year	(5.78)	(5.78)
Other Comprehensive Income / (Loss) for the year	-	-
<b>Total Comprehensive Income for the year</b>	<b>(5.78)</b>	<b>(5.78)</b>
<b>Balance as at 31st March, 2025</b>	<b>(8.64)</b>	<b>(8.64)</b>
<b>Balance as at 1st April, 2025</b>	(8.64)	(8.64)
Profit / (Loss) for the year	(6.71)	(6.71)
Other Comprehensive Income / (Loss) for the year	-	-
<b>Total Comprehensive Income for the year</b>	<b>(6.71)</b>	<b>(6.71)</b>
<b>Balance as at 31st March, 2026</b>	<b>(15.35)</b>	<b>(15.35)</b>

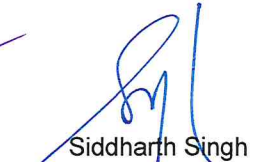
The accompanying notes forms an integral part of the Financial Statements

As per our report of even date

For and on behalf of the Board of Directors,  
CIN: U35105MH2023PLC410273

For Jain Prakash & Associates  
Chartered Accountants  
ICAI Firm Registration No: 003711C

  
Ajay Sheth  
Director  
DIN 10247218

  
Siddharth Singh  
Director  
DIN 10286222

  
Vineet Pamecha  
Partner  
Membership No. 130699



Place : Udaipur  
Date : 15th April, 2026

Place : Mumbai  
Date : 15th April, 2026



**19. Contingent Liability**

There are no Contingent Liability in the company as at March 31, 2026 and March 31, 2025.

**20. Standards Notified but Not Yet Effective**

The new and amended standards that are notified by the Ministry of Corporate Affairs (MCA), but not yet effective, up to the date of issuance the Company's financial statements are disclosed below. The Company will adopt these new and amended standards, when they become effective. Amendments to Ind AS 1- Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants and Ind AS 10 Events after the Reporting Period

Ind AS 10 has been amended to remove the previous treatment under which a lender's post reporting date waiver—granted before the financial statements were approved for issue—of a breach of a material covenant in a long term loan arrangement that occurred on or before the end of the reporting period, resulting in the liability becoming payable on demand at the reporting date, was regarded as an adjusting event.

For annual reporting periods beginning on or after 1 April 2026, any breach of a covenant—whether material or immaterial—occurring on or before the reporting date will, in accordance with Ind AS 1, require the related liability to be classified as current, unless the lender has granted a waiver of the breach on or before the reporting date and has agreed not to demand repayment for at least 12 months after the reporting date as a consequence of the breach. Such a waiver shall be treated as an adjusting event.

The amendments are effective for annual reporting periods beginning on or after 1 April 2026 retrospectively in accordance with Ind AS 8.

**21. Capital Commitment**

Estimated amount of capital commitment is NIL.

**22. Other statutory information**

a) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

b) The Company does not have any transactions with companies struck off.

c) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

d) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

e) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding 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 Company (Ultimate Beneficiaries) or
- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

f) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the 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 Party (Ultimate Beneficiaries) or
- provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,

g) The Company has not 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

**23. Audit Trail**

Back up – The Company maintains proper books of account as required by law.

Audit Trail - The Company has used SAP 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, there are no instance of audit trail feature being tampered with. Additionally, the audit trail of prior years has been preserved as per the statutory requirements for record retention to the extent it was enabled and recorded in the respective years.

**24. Significant Events after the Reporting Period**

There were no significant adjusting events that occurred subsequent to the reporting year other than the events disclosed in the relevant notes.

**25. Approval of Standalone Financial Statements**

The financial statements were approved for issue by the Board of Directors on 15th April, 2026.

As per our report of even date

For Jain Prakash & Associates  
Chartered Accountants  
ICAI Firm Registration No: 003711C

Vineet Pamecha  
Partner  
Membership No. 130699

Place : Udaipur  
Date : 15th April, 2026



For and on behalf of the Board of Directors,

  
Ajay Sheth  
Director  
DIN 10247218

  
Siddharth Singh  
Director  
DIN 10286222

Place : Mumbai  
Date : 15th April, 2026

