SADHNNA LIMITED
(CIN : U93000DL1991PLC046730)

35Th
ANNUAL REPORT
2025-2026

BOARD OF DIRECTORS

Mr. Pavan Sachdeva – Managing Director

Mr. Rajeev Kumar - Director

Mrs. Sunita Kalra – Director

Ms. Priya Mehra –Director

Ms. Shikha Jain –Director

CHIEF FINANCIAL OFFICER - Ms Ramesh Aishwarya

COMPANY SECRETARY – Ms Shweta

REGISTERED OFFICE:
3-4, Avenue Maulsari,
Westend Greens
New Delhi – 110 038.
Email: sadhnnalimited@gmail.com

BANKERS
Canara Bank

REGISTRAR AND SHARE TRANSFER AGENTS
M/s. MAS Services Ltd.
T-34, 2nd Floor, Okhla Industrial Area
Phase-II
New Delhi – 110020.

AUDITORS
Sanjay R. Agrawal & Co.
Chartered Accountants
New Delhi.

35th ANNUAL GENERAL MEETING

Date : 27TH **September, 2026**

Day : **Sunday**

Time : 12.00 Noon (IST) through Video-conferencing (VC)/Other Audio Visual Means (OAVM),

Particulars	Contents Pages

SADHNNA LIMITED

(Earlier known as Sadhnna Private Limited)
3-4, AVENUE MAULSARI, WESTEND GREENS, NEW DELHI-110038
Ph. 9871000014
Email. sadhnnalimited@gmail.com
CIN No. U93000DL1991PLC046730

NOTICE

Notice is hereby given of the Thirty Fifth (35th) Annual General Meeting (AGM) of the Members of **Sadhnna Limited** to be held on Sunday, 27th September, 2026 at 12.00 Noon (IST) through Video-conferencing (VC)/Other Audio Visual Means (OAVM), to transact the following businesses:

Ordinary Business

1. To consider, approve and adopt the Audited Financial Statements of the Company for the Financial year ended 31st March, 2026, together with the Reports of the Board and Auditors thereon.

To consider and if thought fit, to pass with or without modification(s) the following resolution as an **Ordinary Resolution:**

"**RESOLVED THAT** the Audited Financial Statements of the Company for the financial year ended 31st March, 2026 together with the Reports of the Board and Auditors thereon laid before this meeting, be and are hereby considered and adopted."

2. **To Re-appoint Mr. Rajeev Kumar (DIN:06977777), who retires by rotation as Director of the Company and being eligible, offers himself for re-appointment.**

To consider and if thought fit, to pass with or without modification(s) the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013 and the Rules made thereunder (including any re-enactment(s) or modification(s), thereof for the time being in force), Mr. Rajeev Kumar (DIN:06977777), who retires by rotation at this meeting, and being eligible offers himself for re-appointment, be and is hereby re-appointed as Director of the Company."

3. **To appointment of Statutory Auditor Bhawna Aggarwal & Associates, Chartered Accountants as per provisions Section 177(4) of the Companies Act, 2013 for the F.Y. 2026-2027 till 2030-2031.**

To consider and if thought fit, to pass with or without modification(s) the following resolution as an **Ordinary Resolution:**

"**RESOLVED THAT** appointment of Bhawna Aggarwal & Associates., Chartered Accountants, the auditors of the company from the conclusion of this (35th) annual general meeting until the conclusion of the AGM to be held in 2031 i.e. 40th AGM of the company of the company for the period of F.Y. 2026-2027, 2027-2028, 2028-2029, 2029-2030 &

2030-2031 at the remuneration of Rs. 85,000/- each year plus applicable taxes for Audit of Internal financial control on financial reporting and issuance of audit report.”

4. REGULARIZATION OF THE APPOINTMENT OF MS. PRIYA MEHRA AS AN INDEPENDENT DIRECTOR OF THE COMPANY

To consider and if thought fit, to pass with or without modification, the following resolution as **Ordinary Resolution**:

“RESOLVED THAT pursuant to the provisions of Sections 149(6), 150, 152 read with Schedule IV and any other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Appointment and Qualification of Directors), Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), Ms. Priya Mehra (having DIN: 11419765), who was appointed as an Additional Director (Independent) of the Company with effect from 23.7.2026, whose term of office expires at ensuing Annual General Meeting and who has submitted a declaration that he meets the criteria for independence as provided in Section 149(6) of the Act, be and is hereby appointed as an Independent Director of the Company to hold office for a term upto five consecutive years commencing from 23.7.2026.

RESOLVED FURTHER THAT Mr. Pavan Sachdeva, Managing Director of the Company be and is hereby authorized to do all the needful acts, deeds, matters and things to give effect to this resolution including filling of all related forms with the Registrar of Companies.

5. REGULARIZATION OF THE APPOINTMENT OF MS. SHIKHA JAIN AS AN INDEPENDENT DIRECTOR OF THE COMPANY

To consider and if thought fit, to pass with or without modification, the following resolution as **Ordinary Resolution**:

“RESOLVED THAT pursuant to the provisions of Sections 149(6), 150, 152 read with Schedule IV and any other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Appointment and Qualification of Directors), Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), Ms. Shikha Jain (having DIN: 08288922), who was appointed as an Additional Director (Independent) of the Company with effect from 23.7.2026, whose term of office expires at ensuing Annual General Meeting and who has submitted a declaration that he meets the criteria for independence as provided in Section 149(6) of the Act, be and is hereby appointed as an Independent Director of the Company to hold office for a term upto five consecutive years commencing from 23.7.2026.

RESOLVED FURTHER THAT Mr. Pavan Sachdeva, Managing Director of the Company be and is hereby authorized to do all the needful acts, deeds, matters and things to give effect to this resolution including filling of all related forms with the Registrar of Companies.

6. REGULARIZATION OF THE APPOINTMENT OF MS. SUNITA KALRA AS NON EXECUTIVE DIRECTOR OF THE COMPANY

To consider and if thought fit, to pass with or without modification, the following resolution as **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of the Companies Act, 2013 read with the Companies (Appointment and Qualification of Directors), Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), Ms. Sunita Kalra (having DIN: 00277625), who was appointed as an Additional Director of the Company with effect from 23.7.2026, whose term of office expires at ensuing Annual General Meeting and who has submitted, be and is hereby appointed as an Non-Executive Director of the Company to hold office for a term upto five consecutive years commencing from 23.7.2026.

RESOLVED FURTHER THAT Mr. Pavan Sachdeva, Managing Director of the Company be and is hereby authorized to do all the needful acts, deeds, matters and things to give effect to this resolution including filling of all related forms with the Registrar of Companies.

For and on behalf of the Board of Sadhnna Limited

Sd/-

Place: Delhi **Pavan Sachdeva**
Date: 04.09.2026 **Managing Director**
DIN No. 00066886

NOTES:

1. As you are aware, in view of the situation arising due to COVID-19 global pandemic, the Ministry of Corporate Affairs ("MCA") vide its circular dated May 5, 2020 read with circulars dated April 8, 2020, April 13, 2020 and January 13, 2021 and all other relevant circular issued from time to time, (collectively referred to as "MCA Circulars") has permitted the holding of the Annual General Meeting ("AGM") through VC / OAVM, without the physical presence of the Members at a common venue. In compliance with the provisions of the Companies Act, 2013 ("Act"), and MCA Circulars, the AGM of the Company is being held through VC / OAVM.

2. Since, the AGM is being conducted through VC/OAVM, there is no provision for appointment of proxies.

3. Corporate members intending to attend the AGM through authorised representatives are requested to send a scanned copy of duly certified copy of the board or governing body resolution authorising the representatives to attend and vote at the Annual General Meeting. The said Resolution/Authorization shall be sent to the Scrutinizer by email through its registered email address to cssheetalsharma@gmail.com with a copy marked to helpdesk.evoting@nsdl.com.

4. Members attending the AGM through VC / OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.

5. Explanatory Statement as required under Section 102(1) of the Companies Act, 2013 is annexed.

6. a) The Register of Members and Share Transfer Books of the Company will remain closed from 21.9.2026 to 27.9.2026 (both days inclusive).

   b) The remote e-voting period commences on Thursday, September 24, 2026 (09:00 am) and ends on Saturday, September 26, 2026 (05:00 pm). No e-voting shall be allowed beyond the said date and time. During this period members of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of 20.9.2026, may cast their vote by remote e-voting

7. The documents referred to in the proposed resolutions are available for inspection from 4.9.2026 at its Registered Office of the Company during normal business hours on any working day except Saturdays, Sundays and holidays upto the date of meeting.

8. It is mandated that the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their demat account. Members holding shares in physical form can submit their PAN to the Company/Registrar.

9. Members who hold shares in multiple folios in identical names or joint holding in the same order of names are requested to send the share certificates to the Registrar, for consolidation into a single folio.

10. In compliance with the aforesaid MCA Circulars, the Annual Report including audited financial statements for the financial year 2026 including notice of 35th AGM is being sent only through electronic mode to those Members. Who have not registered their e-mail address so far are requested to register their e-mail address for receiving all communication including Annual Report, Notices, Circulars, etc. from the Company electronically.

    In case you have not registered your email Id with depository or RTA you may register your email id in following manner.

Physical Holding	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000 and 022 - 2499 7000.
Demat Holding	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

11.Voting through electronic means: In compliance with the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 Company is offering e-voting facility to its members. Detailed procedure is given in the enclosed letter.

12.In view of the massive outbreak of the COVID-19 pandemic, social distancing is a norm to be followed and pursuant to the Circular No. 14/2020 dated April 08, 2020, Circular No.17/2020 dated April 13, 2020 issued by the Ministry of Corporate Affairs followed by Circular No. 20/2020 dated May 05, 2020 and Circular No. 02/2021 dated January 13, 2021 and all other relevant circulars issued from time to time, physical attendance of the Members to the EGM/AGM venue is not required and general meeting be held through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing EGM/AGM through VC/OAVM.

13.Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this EGM/AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the EGM/AGM through VC/OAVM and participate thereat and cast their votes through e-voting.

14.The Members can join the EGM/AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding),Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.

15.The attendance of the Members attending the EGM/AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act,2013.

16.Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule20 of the Companies (Management and Administration) Rules, 2014 (as amended) , and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the EGM/AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the EGM/AGM will be provided by NSDL.

17.In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April1 3, 2020, and 05/05/2020 The AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e.www.evoting.nsdl.com.

18.AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 08, 2020 and MCA Circular No. 17/2020 dated April 13, 2020,MCA Circular No. 20/2020 dated May 05, 2020 and MCA Circular No. 2/2021 dated January 13, 2021.

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

The remote e-voting period begins on 24th September, 2026 at 9:00 A.M. and ends on 26th September, 2026 at 5:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 20TH September, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 20.9.2026.

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

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

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

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

Type of shareholders	**Login Method**
Individual Shareholders holding securities in demat mode with NSDL.	1.If you are already registered for **NSDL IDeAS facility**, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com/either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the **“Beneficial Owner”** icon under “Login” which is available under **“IDeAS”** section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on options available against company name or **e-Voting service provider – NSDL** and you will be re-directed to NSDL e-Voting website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2.If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **“Register Online for IDeAS”**Portal or click athttps://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3.Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on options available against company name or **e-Voting service provider - NSDL** and you will be redirected to e-Voting website of NSDLfor casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL for e-Voting facility. Once login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL Depository site after successful authentication, wherein you can see e-Voting feature. Click on options available against company name or **e-Voting service provider-NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	**Helpdesk details**
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000 and 022 - 2499 7000.

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

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2.Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3.A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4.Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL) or Physical	**Your User ID is:**
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID

	For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is *** then user ID is 101456001***

5.Password details for shareholders other than Individual shareholders are given below:
a)If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

b)If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
c)How to retrieve your 'initial password'?
d)If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
e)If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered**

6. If you are unable to retrieve or have not received the " Initial password" or have forgotten your password:

a) Click on "Forgot User Details/Password?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7.After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8.Now, you will have to click on "Login" button.
9.After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?
1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2.Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join General Meeting".

1. Now you are ready for e-Voting as the Voting page opens.
2. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
3. Upon confirmation, the message "Vote cast successfully" will be displayed.
4. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
5. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to cssheetalsharma@gmail.com> with a copy marked to evoting@nsdl.com.

2.It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

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

<u>4. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.</u>

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THEEGM/AGM ARE AS UNDER:-

1.The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2.Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3.Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4.The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE EGM/AGM THROUGH VC/OAVM ARE AS UNDER:

1.Member will be provided with a facility to attend the EGM/AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM link" placed under **"Join General meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2.Members are encouraged to join the Meeting through Laptops for better experience.

3.Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4.Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5.Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at (sadhnnalimited@gmail.com). The same will be replied by the company suitably.

For and on behalf of the Board of Sadhnna Limited

Sd/-

Place: Delhi
Date: 4.9.2026

Pavan Sachdeva
Managing Director
DIN No. 00066886

Annexure

Details of Director seeking appointment/re-appointment at the 35th Annual General Meeting

Name of the Director	Mr. Rajeev Kumar
Date of Birth/Age	9.1.1977/49 Years
Nationality	Indian
Brief Resume of the Director and nature of his Expertise in specific functional area	He has been director of the company since 2018 continuously guiding the company for its on going litigations in Courts. Expenses - Nil
Relationship with Directors and Key Managerial Personnel	Nil
Membership of Committee of the Board	Nil

Name of the Director	Mrs. Sunita Kalra
Date of Birth/Age	21.6.1966/60 Years
Nationality	Indian
Brief Resume of the Director and nature of his Expertise in specific functional area	She has been director of the company since 23.7.2026 continuously guiding the company for its on going litigations in Courts. Expenses - Nil
Relationship with Directors and Key Managerial Personnel	Nil
Membership of Committee of the Board	Audit Committee, Nomination & Remuneration Committee and Stakeholders Relationship committee

Name of the Director	Ms. Shikha Jain
Date of Birth/Age	9.11.1991/35 Years
Nationality	Indian
Brief Resume of the Director and nature of his Expertise in specific functional area	She has been director of the company since 23.7.2026 continuously guiding the company for its on going litigations in Courts. Expenses - Nil
Relationship with Directors and Key Managerial Personnel	Nil

Membership of Committee of the Board	Audit Committee, Nomination & Remuneration Committee

Name of the Director	Ms. Priya Mehra
Date of Birth/Age	26.10.1991/35 Years
Nationality	Indian
Brief Resume of the Director and nature of his Expertise in specific functional area	She has been director of the company since 23.7.2026 continuously guiding the company for its on going litigations in Courts. Expenses - Nil
Relationship with Directors and Key Managerial Personnel	Nil
Membership of Committee of the Board	Audit Committee, Nomination & Remuneration Committee and Stakeholders Relationship committee

The Company is not listed in any Stock Exchange.

For and on behalf of the Board of Sadhnna Limited

Sd/-

Place: Delhi
Date: 4.9.2026

Pavan Sachdeva
Managing Director
DIN No. 00066886

SADHNNA LIMITED

(Earlier Known as Sadhnna Private Limited)
3-4, AVENUE MAULSARI, WESTEND GREENS, NEW DELHI-110038
Ph. 9871000014
Email. sadhnnalimited@gmail.com
CIN No. U93000DL1991PLC046730

DIRECTORS' REPORT

To,

The Members,

The Directors of your Company have pleasure in presenting the 35th Annual Report with the Combined Audited Accounts of the Company for the year ended 31st March, 2026.

FINANCIAL RESULTS **(Rs. in lacs)**

Particulars	**Tommorrowland Limited 31.03.2026**	**Blissful Words Pvt. Ltd. 31.03.2026**	**Sadhnna Limited 31.03.2026**	**Total as at 31.03.2026**
Income				
Revenue from operations	--	--	304.42	304.42
Other income	10.54	--	0.03	10.57
Total	**10.54**	**--**	**304.45**	**314.99**
Expenses				
Cost of Goods Sold	--	--	447.45	447.45
Depreciation & Amortization	5.04	--	6.98	12.02
Employee Benefits Expenses	21.12	--	8.25	29.37
Other expenses & Finance Cost	102.92	0.49	39.24	142.65
Total Expenses	**129.08**	**0.49**	**501.92**	**631.49**
Profit/(Loss) before Extraordinary Items and Tax	**(118.54)**	**(0.49)**	**(197.47)**	**(316.50)**
Extraordinary items				
Less: Loss on Sale of Equity Shares	200.08	--	--	200.08
Profit/(Loss) before tax	**(318.62)**	**(0.49)**	**(197.47)**	**(516.58)**
Tax Expenses (Current Tax)	--	--	--	--
Deferred Tax	(0.52)	--	1.78	1.26
Less: Exceptional items	115.68	--	--	115.68
Profit/(Loss) for the Year After Tax Carried to Balance Sheet	**(433.78)**	**(0.49)**	**(199.25)**	**(633.52)**

Combined Standalone Financial Statements

The Company had achieved the revenue of Rs. 304.52 lacs during the year and this being the first combined balance Sheet of group companies to merger in next year as such previous year's figures are not available.

Contd....2/-

SADHNNA LIMITED
(Earlier Known as Sadhnna Private Limited)
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Ph. 9871000014
Email. sadhnnalimited@gmail.com
CIN No. U93000DL1991PLC046730

SCHEME OF AMALGAMATION

During the year, the company has entered into scheme of amalgamation for merger of Tommorrowland Limited and Blissful Words Private Limited (Transferor Cos.) with Sadhnna Limited (earlier Sadhnna Private Limited) (Transfree Co.) in terms of Section 233 of the Companies Act, 2013

The amalgamation order was passed on 05.05.2026 by Regional Director (NR), Ministry of Corporate Affairs, New Delhi with appointed dated 01.10.2025. Since Inc-28 was filed on 03.06.2026 and was approved by Registrar of Companies on 04.08.2026, the effective date is taken from 01.04.2026. Accordingly the merger effect is taken from 01.04.2026.

DIVIDEND

The Directors of the company are unable to recommend dividend due to losses for the year under review.

SHARE CAPITAL (COMBINED)

a) Authorized

The authorized share capital is Rs.275,15,00,000/- (Rupees Two Hundred Seventy five Crores and Fifteen Lacs) and (Last year is Rs. 75,00,00,000 Equity Shares of Rs.10/- each)

b) Issued, Subscribed and Paid-Up

10,57,43,493 Equity Shares of Rs. 10/- each, Rs. 105,74,34,930/- fully paid and (Last year is 6,35,50,870 Equity Shares of Rs.10/- each Rs. 63,55,08,700/- fully paid up.

LISTING OF SECURITIES

The company is not listed at any stock exchange.

FINANCE

Cash and cash equivalents as at 31.03.2026 is Rs. 19,35,64,275.45. The company continues to focus on judicious management by keeping strict check through continuous monitoring.

PUBLIC DEPOSITS

During the year, the Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 and rules made thereunder.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

The company has not given any loans or guarantees covered under the provisions of section 186 of the Companies Act, 2013.

Contd....3/-

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INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The company has an internal control system, commensurate with the size, scale and its operations.

CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

Since the company has not achieved profits to the limit prescribed under the Companies Act, 2013 for which corporate social responsibility is not attracted and due to which disclosure relating to corporate social responsibility (CSR) is not attracted.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

1. **Conservation of Energy:** The Company is not into any productions as the current activities are trading of commodities by way of import and exports or otherwise. The measures for energy conservation will be taken as and when the production activities restart.

2. **Technology Absorption:** The Company is not into production activities as the present activities are for trading only by way of import & exports. Research & Development for updating the technology and for improving the efficiency will be implemented as and when any of the production activities restart.

   Foreign Exchange Earning : Nil

   Expenditure in Foreign Currency

Entertainment	16,415.22
Marketing & Promotion	1,21,928.42
Settlement Expenses	21,338.25
Travelling Expenses	6,994.35
Office Maintenance	1,693.44
Exceptional Expenses	31,20,011.35

INDUSTRIAL RELATIONS

The company had 2 employees as on 31.03.2026 and contribution of ESI has not been applicable.

Contd....4/-

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DIRECTORS

Mr. Rajeev Kumar Sachdeva (DIN:06977777), who retires by rotation as Director of the Company and being eligible, offers himself for re-appointment.
Regularization of the appointment of Ms. Priya Mehra as an Independent Director of the company.
Regularization of the appointment of Ms. Shikha Jain as an Independent Director of the company.
Regularization of the appointment of Ms. Sunita Kalra as Non Executive Director of the company.

The board on the recommendation of the remuneration committee has fixed the remunerations as and when required.

A calendar of meetings is prepared and circulated in advance to the directors.

During the year, tenth number of board meetings, The intervening gap between the meetings was within the period prescribed under the Companies Act. 2013.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirements under Section 134 of the Companies Act, 2013, the Board of Directors of the company confirm:

i) That in the preparation of the annual accounts for the financial year ended March 31, 2026, the applicable accounting standard have been followed and that there are no material departures;

ii) That the selected accounting policies were applied consistently and the Directors made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31, 2026, and the profit or loss of the company for the year ended on that date;

iii) That proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

iv) That the annual accounts have been prepared on a going concern basis.

Contd....5/-

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v) The directors have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

vi) The directors have devised proper system to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.

RELATED PARTY TRANSACTIONS UNDER SECTION 188 OF COMPANIES ACT, 2013.

All contracts/arrangements/transactions entered by the Company during the financial year with related parties were in the ordinary course of business and on an arms length basis and do not attract the provisions of Section 188 of Companies Act, 2013. During the year, the Company had not entered into any contract/arrangement/transaction with related parties which could be considered of material nature in accordance with the policy of the Company on materiality of related party transactions. No transaction of material nature has been entered into by the Company during the year which may have potential conflict with the interests of the Company. There are no materially significant related party transactions entered by the company with promoters, key managerial personnel or other designated persons which may have potential conflict with interest of the company at large.

Suitable disclosure as required by the applicable Accounting Standards has been made in the notes to the financial statements which have been made as per policy on Related Party Transactions as approved by the Board of directors.

SUBSIDIARY COMPANIES

There is no subsidiary company,

CODE OF CONDUCT.

The company had two employees in view of which no code of conduct have been framed. However, the board has laid down the standard procedure of business conduct which is expected to be followed by the directors which is being followed by them. The Board of Directors has laid down/adopted a Code of Conduct for all Board members of the Company. All Board Members have affirmed compliance with the Code of Conduct for the financial year 2025-2026.

VIGIL MECHANISM/WHISTLE BLOWER POLICY.

The board of directors has formed their opinion that the company presently does not need whistle blower policy at present.

Contd....6/-

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INDEPENDENT DIRECTORS MEETING

The company was a Private Limited company independent directors meetings are not applicable.

AUDITORS REPORT

The comments on the statement of accounts referred to in the report of the auditors have been suitably explained by way of notes to the financial statements as referred in the auditors' report.

AUDITORS

To appoint of Bhawna Aggarwal & Associates., Chartered Accountants, the auditors of the company from the conclusion of this (35th) annual general meeting until the conclusion of the AGM to be held in 2031 i.e. 40th AGM of the company of the company for the period of F.Y. 2026-2027, 2027-2028, 2028-2029, 2029-2030 & 2030-2031 at the remuneration of Rs. 85,000/- each year plus applicable taxes for Audit of Internal financial control on financial reporting and issuance of audit report.

The Company has received a letter from them to the effect that their appointment, if made, would be in accordance with the Section 139 of the Companies Act, 2013 and that, they are not disqualified for such appointment within the meaning of Section 141 of the Companies Act, 2013.

BUSINESS RISK MANAGEMENT

Pursuant to section 134 of the Companies Act, 2013, due to the size of the company the risk management committee has not been formed as no element of risk which may threaten the existence of the company, no element has been identified of risk.

PARTICULARS OF EMPLOYEES/PERSONNEL

The Company has two employees besides the Company Secretary and Chief Financial Officer which are required as per Companies Act, 2013 read with Rules thereof.

MANAGEMENT'S DISCUSSION AND ANALYSIS REPORT

a) **Industry Structure and Development :** The company is presently not running any industry but is in trading, import & exports business.

b) **Productivity/efficiency norms:** The productivity/efficiency norms of the company are in line with the similar type of industries wherever necessary.

Contd....7/-

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c) **Discussion on financial performance with respect to operational performance:**
The Company had achieved the revenue of Rs. 304.52 lacs during the year and this being the first combined balance Sheet of group companies to merger in next year as such previous year's figures are not available.

d) **Material Developments in Human Resources/Industrial Relations including number of people employed :**
The company has only 2 workers at present.

MATERIAL CHANGES AND COMMITMENTS FROM 1.4.2025 TILL DATE OF THIS REPORT

There have been no material changes and commitments affecting the financial position of the company which have occurred between the end of financial year of the company to which the present financial statements relate and the date of this report.

DISCLOSURES AS PER RULE 5 THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULE, 2014.

There are no such disclosures that are required to be made as per Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rule, 2014 since there are no employees of the company.

SEXUAL HARRASSMENT AT WORKPLACE

Your company has in place a formal policy for prevention of sexual harassment of its employees at workplace. During the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention. Prohibition and Redressal) Act, 2013.

By order of the Board of Directors
For SADHNNA LIMITED

Sd/-
PAVAN SACHDEVA
(DIRECTOR)
DIN NO. 00066886

Sd/-

RAJEEV KUMAR
(DIRECTOR)
DIN No. 06977777

Place: New Delhi
Date : 04.09.2026

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Email: casanjay.agw@gmail.com

INDEPENDENT AUDITORS' REPORT ON COMBINED FINANCIAL STATEMENTS

TO THE MEMBERS OF *SADHNNA LIMITED: NEW DELHI*

Report on the Audit of the Combined Financial Statements

Opinion

1. We have audited the accompanying combined financial statements of ***Sadhnna Limited*** which includes Balance Sheets of Tommorrowland Limited *and Blissful Words Private Limited to*gether referred to as "the Group"), which comprise the Combined Balance Sheet as at 31st March, 2026, the Combined Statement of Profit and Loss and Combined Statement of Cash Flows for the year then ended, and notes to the combined financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Combined Financial Statements")

   In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditor on separate financial statements and on the other financial information of the combined company, the aforesaid combined financial statements give the information required by the Companies Act, 2013 ("the 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 combined state of affairs of the Group at 31st March 2026, of its combined loss and its combined cash flows for the year the ended.

Basis for Opinion

2. 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* Combined *Financial Statements* section of our report. We are independent of the Group 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 combined 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 Combined Financial Statements and Auditor's Report Thereon

3. The Company's management and Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the combined financial statements and our auditor's report thereon.

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Our opinion on the combined 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 combined financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the combined financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of 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 Combined Financial Statements

4. The Company's management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these combined financial statements that give a true and fair view of the combined financial position, combined financial performance and combined 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 of the assets of each Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the combined 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 combined financial statements by the Directors of the Company, as aforesaid.

In preparing the combined financial statements, the respective management and Board of Directors of the Companies included in the Group 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 Board of Directors either intends to liquidate the Company and Combined Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of Companies included in the Group are also responsible for overseeing the financial reporting process of each company.

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

5. Our objectives are to obtain reasonable assurance about whether the combined 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 combined 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 combined 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 system with reference to combined 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 management and Board of Directors.

- Conclude on the appropriateness of management' and Board of Directors use of the going concern basis of accounting in preparation of combined 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 Group'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 combined 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; and

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

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the combined financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the combined financial statements of which we are the independent auditors. For the other entities included in the combined financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the company included in combined financial statement of which we are independent auditors 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the combined financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interests benefits of such communication.

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Report on Other Legal and Regulatory Requirements

6. 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 of the aforesaid combined financial statements ;

(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 Combined Balance Sheet, the Combined Statement of Profit and Loss and the Combined Cash Flow Statement dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the combined financial statements.;

(d) In our opinion, the aforesaid Combined financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of the written representations received from the directors of the Company as on 31st March, 2026 taken on record by the Board of Directors, none of the directors of the Group companies, 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 controls over financial reporting of the Company and its combined company incorporated in India the operating effectiveness of such controls, refer to our separate Report in **"Annexure-A".**

(g) With respect to other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act as amended :

In our opinion and according to the information and explanations given to us, the remuneration paid by the combined company to its Director during the year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to the Director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) which are required to be commented upon by us.

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(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 combined company has disclosed pending litigations which would impact its financial position in its financial statements.
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ii. The Group did 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, as disclosed in the notes to accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, 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, as disclosed in the notes to accounts, no funds have been received by the Company from any person or entity, 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.

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(c) Based on our audit procedures that has 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 (a) and (b) contain any material misstatement.

v. No dividend has been declared or paid during the year under review by the Company as such compliance of provisions of section 123 of the Act,2013 is not applicable.

vi. Based on our examination which included test checks, the Company and combined, which is company incorporated in India has used accounting software for maintaining its books of accounts for the financial year ended 31.03.2026 which has a feature of recording audit trial (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further during the course of our audit, we did not come across any instance of the audit trial feature being tempered with.

The record have been retained for the financial year ended 31.03.2026.

For SANJAY R. AGRAWAL & CO.
CHARTERED ACCOUNTANTS
Firm's Reg. No.: 022857N

Sd/-
(SANJAY AGRAWAL)
PROPRIETOR
Membership no. 400864
UDIN:26400864RXWJBO2542

PLACE : NEW DELHI
DATE : 04.09.2026

SANJAY R AGRAWAL & CO.

Chartered Accountants

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SADHNNA LIMITED : NEW DELHI

ANNEXURE-`A' TO THE INDEPENDENT AUDITORS' REPORT ON COMBINED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2026

(Referred to in Paragraph 6(f) under report on other Legal and Regulatory Requirements' of the Independent Auditors Report of even date to the members of *Sadhnna Limited* on the Combined Financial Statements for the year ended 31st March, 2026.

Report On The Internal Financial Controls Over Financial Reporting Under Clause (I) Of Sub-Section 3 Of Section 143 Of The Companies Act, 2013 ("The Act").

We have audited the internal financial controls over financial reporting with reference to combined financial statements of ***Sadhnna Limited*** as of 31st March, 2026 in conjunction with our audit of the combined financial statements of the Company for the year ended on that date.

Management's Responsibility For Internal Financial Controls

The Company's management and the Board of Directors are responsible for establishing and maintaining internal financial controls over financial reporting with reference to combined financial statements based on criteria established by the respective companies 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 Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to combined 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 Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance note require that we comply with the 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 aspects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting with reference to combined financial statements and their operating effectiveness. Our audit of internal financial controls over financial reporting with reference to combined financial statements included obtaining an understanding of internal financial controls over financial reporting with reference to combined 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 judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error.

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

Meaning Of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting policies. A company's internal financial control over financial reporting with reference to combined 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 transaction are recorded as necessary to permit preparation of combined financial statements in accordance with the generally accepting accounting principles, and that the receipts and payments of the company are being made only in accordance with authorization 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 combined 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 and its combined company incorporated in India, have, in all material respects, adequate internal financial controls with reference to combined financial statements and such internal financial controls were operating effectively as at 31 March 2026, based on the internal financial controls with reference to combined financial statements criteria established by such companies 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").

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For SANJAY R. AGRAWAL & CO.
CHARTERED ACCOUNTANTS
Firm's Reg. No.: 022857N

Sd/-

(SANJAY AGRAWAL)
PROPRIETOR
Membership no. 400864
UDIN:26400864RXWJBO2542

PLACE : NEW DELHI
DATE : 04.09.2026

SADHNNA LIMITED: NEW DELHI
(Earlier Sadhnna Private Limited)
(CIN:U93000DL1991PLC046730)

STANDALONE COMBINED BALANCE SHEET AS AT 31ST MARCH, 2026

(Amount in Rs.)

PARTICULARS	NOTE No.	Tommorrowland Ltd.	Blissful Words Pvt. Ltd.	Sadhnna Ltd.	AS AT 31ST MARCH, 2026
EQUITY AND LIABILITIES					
SHAREHOLDERS' FUNDS					
Share Capital	4.1	504,976,000.00	1,071,230.00	551,387,700.00	1,057,434,930.00
Reserves and Surplus	4.2	(664,895,680.18)	449,364.32	(42,903,362.44)	(707,349,678.30)
		(159,919,680.18)	1,520,594.32	508,484,337.56	350,085,251.70
CURRENT LIABILITIES					
Short Term Borrowings	4.3	-	-	4,000,000.00	4,000,000.00
Trade Payables	4.4	-	-	-	-
Other Current Liabilities	4.5	1,084,433.00	5,000.00	68,397.00	1,157,830.00
		1,084,433.00	5,000.00	4,068,397.00	5,157,830.00
Inter Company Balance					
Blissful Words Pvt Ltd		(6,007.00)	6,007.00		
Sadhnna Ltd.		454,429,706.69	-	-	
Tommorrowland Ltd.				-454,429,706.69	-
	Total Rs.	**295,588,452.51**	**1,531,601.32**	**58,123,027.87**	**355,243,081.70**
ASSETS					
NON-CURRENT ASSETS					
Property, Plant & Equipment and Intangible Assets					
Property Plant and Equipment	4.6	2,280,067.00	-	5,732,070.16	8,012,137.16
Intangible Assets	4.6	756.00			756.00
Non-Current Investments	4.7	20,266,863.00	-	2,001.00	20,268,864.00
Deferred Tax Assets (Net)	4.8	526,920.00	-	610,990.09	1,137,910.09
Other Non- Current Assets	4.9	336,840.00	-	-	336,840.00
		23,411,446.00	-	6,345,061.25	29,756,507.25
CURRENT ASSETS					
Inventories	4.10	75,847,500.00	-	49,590,871.00	125,438,371.00
Cash and Cash Equivalents	4.11	192,499,086.51	561,601.32	503,587.62	193,564,275.45
Short Term Loans & Advances	4.12	3,830,420.00	970,000.00	-	4,800,420.00
Other Current Assets	4.13	-	-	1,683,508.00	1,683,508.00
		272,177,006.51	1,531,601.32	51,777,966.62	325,486,574.45

	Total Rs.	**295,588,452.51**	**1,531,601.32**	**58,123,027.87**	**355,243,081.70**
		-	-	-	-
SEE ACCOMPANYING NOTES ON THE FINANCIAL STATEMENTS	1 to 4.22				

For and on behalf of the Board

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AS PER OUR REPORT ATTACHED
For SANJAY R. AGRAWAL & CO.
CHARTERED ACCOUNTANTS

Sd/-
(SANJAY AGRAWAL)
PROPRIETOR
Membership no. 400864
UDIN:26400864RXWJBO2542

PLACE : NEW DELHI
DATE: 04.09.2026

Sd/-
Pavan Sachdeva
(Director)
DIN NO. 00066886

Sd/-
Rajeev Kumar
(Director)
DIN NO. 06977777

SADHNNA LIMITED: NEW DELHI
(Earlier Sadhnna Private Limited)
(CIN:U93000DL1991PLC046730)

STANDALONE COMBINED STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2026

(Amount in Rs.)

PARTICULARS	NOTE No.	Tommorrowland Ltd. 31st March, 2026	Blissful Words Pvt. Ltd. 31st March, 2026	Sadhnna Ltd. 31st March, 2026	TOTAL AS AT 31ST MARCH, 2026
INCOME					
Revenue from Operations	4.14	-	-	30,442,510.00	30,442,510.00
Other Income	4.15	1,054,190.53	-	2,681.16	1,056,871.69
Total Revenue		**1,054,190.53**	**-**	**30,445,191.16**	**31,499,381.69**
EXPENSES					
Cost of Goods Sold	4.16	-	-	44,744,641.00	***44,744,641.00***
Depreciation & Amortisation	4.6	503,901.00	-	697,955.54	***1,201,856.54***
Finance Cost	4.17	294,596.64	-	115,154.00	***409,750.64***
Employee Benefits Expenses	4.18	2,112,000.00	-	824,650.00	***2,936,650.00***
Other Expenses	4.19	9,997,261.12	48,902.00	3,809,938.78	***13,856,101.90***
Total Expenses		**12,907,758.76**	**48,902.00**	**50,192,339.32**	**63,149,000.08**
Profit/(Loss) before Extraordinary Items and Tax		**(11,853,568.23)**	**(48,902.00)**	**(19,747,148.16)**	**(31,649,618.39)**
Extraordinary items					
Less: Loss on Sale of Equity Shares		20,008,086.00	-	-	20,008,086.00
Profit/(Loss) after Extraordinary Items &before tax		**(31,861,654.23)**	**(48,902.00)**	**-19,747,148.16**	**(51,657,704.39)**
Current Tax				-	
Deferred Tax		(52,377.00)	-	178,287.91	125,910.91
Less: Exceptional items		11,568,199.04	-	-	11,568,199.04
Profit/(loss) for the year after tax carried to Balance Sheet		**(43,377,476.27)**	**(48,902.00)**	**(19,925,436.07)**	**(63,351,814.34)**
Weighted Average number of Equity Shares		160,742,537	107,133	63,550,870	224,400,540
Earning Per Equity Share of Face value of Rs. 10/- each					

Basic & Diluted (In Rs.)	(0.27)	(0.46)	(0.31)	(0.28)

SEE ACCOMPANYING NOTES ON THE FINANCIAL STATEMENTS **1 to 4.22**

For and on behalf of the Board

AS PER OUR REPORT ATTACHED
For SANJAY R. AGRAWAL & CO.
CHARTERED ACCOUNTANTS

Sd/-
(SANJAY AGRAWAL)
PROPRIETOR
Membership no. 400864
UDIN:26400864RXWJBO2542

PLACE : NEW DELHI
DATE : 04.09.2026

Sd/-
Pavan Sachdeva
(Director)
DIN NO. 00066886

Sd/-
Rajeev Kumar
(Director)
DIN NO. 06977777

SADHNNA LIMITED: NEW DELHI

(Earlier Sadhnna Private Limited)

(CIN:U93000DL1991PLC046730)

STANDALONE COMBINED CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2026

(Amount in Rs.)

PARTICULARS	Tommorrowland Ltd.	Blissful Words Pvt. Ltd.	Sadhnna Ltd.	Year Ended
	31st March, 2026	*31st March, 2026*	*31st March, 2026*	31.03.2026
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax	**(31,861,654.23)**	**(48,902.00)**	**(19,747,148.16)**	**(51,657,704.39)**
Adjustments for :				
Depreciation	503,901.00	-	697955.54	1,201,856.54
Loss on Sale of Equity Shares	20,008,086.00	-	-	20,008,086.00
Exceptional items	(11,568,199.04)	-	-	(11,568,199.04)
Interest Charges			115,154.00	115,154.00
Interest Income		-	(2,681.16)	(2,681.16)
Interest Receeived on FDR	(1,042,765.00)	-	-	(1,042,765.00)
Dividend Income	(11,425.00)	-	-	(11,425.00)
Operating Profit before Working Capital Changes	**(23,972,056.27)**	**(48,902.00)**	**(18,936,719.78)**	**(42,957,678.05)**
Adjustment for Working Capital Changes				
Amount forefeited by HUDCO in earlier year, part amount received back	281,131,939.00	-	-	281,131,939.00
Inventories	(75,847,500.00)	-	44,744,641.00	(31,102,859.00)
Short Term Loans & Advances	(3,784,420.00)	-	-	(3,784,420.00)
Trade Receivables	(527,110.31)	-	-	(527,110.31)
Loang Term Loans & Advances	120,000.00	-	-	120,000.00
Short Term Borrowings	(174,949.17)	-	-	(174,949.17)
Trade Payable	-	-	527,110.31	527,110.31
Other Current Liablities	(204,772.77)	-	(23,625,762.29)	(23,830,535.06)
Other Current Assets	-	-	428,017.84	428,017.84
Other Non Current Assets	-	-		-
Cash Flow from Operating Activities (A)	**176,741,130.48**	**-48,902.00**	**3,137,287.08**	**179,829,515.56**
Income Tax Paid	-	-	-	-
Net Cash Flow from operating Activities (A)	**176,741,130.48**	**-48,902.00**	**3,137,287.08**	**179,829,515.56**

CASH FLOW FROM INVESTING ACTIVITIES				
Sale Proceeds of Non_Current Investments	2,320.00	-	-	2,320.00
Term Deposits with Canara Bank	(9,703,461.00)	-	-	(9,703,461.00)
Interest Received on FDRs	478,517.00	-	-	478,517.00
Interest Income	-	-	2,681.16	2,681.16
Dividend Income	11,425.00	-	(3,590,833.54)	(3,579,408.54)
Adjustment/Sale of Fixed Assets	-	-	(395,250.00)	(395,250.00)
Adjustment/ Purchases	**-9,211,199.00**	**-**	**-3,983,402.38**	**-13,194,601.38**
CASH FLOW FROM FINANCING ACTIVITIES	-	-	1,000,000.00	1,000,000.00
Short-Term Loan From Financial Institutions				
Interest Charges			(115,154.00)	(115,154.00)
Net Cash Flow from Financing Activities (C)	**-**	**-**	**884,846.00**	**884,846.00**
Cash & Cash Equivalents - Opening Balance	**24,969,155.03**	**610503.32**	**464,856.92**	**26,044,515.27**
Net Increase/ Decrease in Cash & Cash Equivalents (A+B+C)	**167,529,931.48**	**(48,902.00)**	**38,730.70**	**167,519,760.18**
Cash & Cash Equivalents - Closing Balance	**192,499,086.51**	**561,601.32**	**503,587.62**	**193,564,275.45**

For and on behalf of the Board

Sd/-
Pavan Sachdeva
(Director)
DIN NO. 00066886

Sd/-
Rajeev Kumar
(Director)
DIN NO. 06977777

AS PER OUR REPORT OF EVEN DATE
For SANJAY R. AGRAWAL & CO.
CHARTERED ACCOUNTANTS

Sd/-
(SANJAY AGRAWAL)
PROPRIETOR
Membership no. 400864
UDIN:26400864RXWJBO2542

Place : New Delhi
Date : 04.09.2026

SADHNNA LIMITED: NEW DELHI
(Earlier Sadhnna Private Limited)
(CIN:U93000DL1991PLC046730)

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NOTES FORMING PART OF THE STANDALONE COMBINED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

1 CORPORATE INFORMATION

The company is a public limited company, domiciled in India and was incorporated under the provisions of the Companies Act, 1956, on 11th, December, 1991 and having registered office in New Delhi. The company's shares are not listed with any Stock Exchange. During the year, the company has carried out business activity of retail trading for sale of hand pump parts thereof.

The name of company has been changed from Sadhnna Private Limited to Sadhnna Limited as per Certificate of Incorporation consequent upon conversion to public company. W.e.f. 20.08.2026 as approved by Registrar of Companies.

During the year, the company has entered into scheme of amalagmation for merger of Tommorrowland Limited and Blissful Words Private Limited (Transferor Cos.) with Sadhnna Limited (earlier Sadhnna Private Limited) (Transfree Co.) in terms of Section 233 of the Companies Act, 2013

The amalgamation order was passed on 05.05.2026 by Regional Director (NR), Ministry of Corporate Affairs, New Delhi with appointed dated 01.10.2025. Since Inc-28 was filed on 03.06.2026 and was approved by Registrar of Companies on 04.08.2026, the effective date is taken from 01.04.2026. Accordingly the merger effect is taken from 01.04.2026.

2 BASIS OF PREPRATION

The Financial Statements of the Company have been prepared in accordance with Indian Generally Accepted Accounting Principles (Indian GAAP) including accounting Standards specified under Section 133 of the Companies Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 as amended from time to time.

The Financial Statements have been prepared on an accrual basis and under the historical cost convention. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

3 ACCOUNTING POLICIES

3.1 PRESENTATION AND DISCLOSURE OF FINANCIAL STATEMENTS

All assets and liabilities have been classified as current & non-current as per Company’s normal operating cycle and other criteria set out in the schedule III.

Based on the nature of business and time between acquisition of assets for processing and their realization in cash and cash equivalents, operating cycle is less than 12 months. However for the purpose of current/non-current classification of assets and liabilities period of 12 months has been considered as normal operating cycle.

3.2 USE OF ESTIMATES

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the application of accounting policies, reported balances of assets and liabilities, disclosure of contingent liabilities as on the date of financial statements and reported amounts of income and expenses during the year. Management believes that the estimates and assumptions used in the preparation of financial statements are prudent and reasonable. Actual results could differ from those estimates. Any difference between the actual results and estimates are recognized in the year in which the results are known / materialized. Any revision to accounting estimates is recognised prospectively in the current and future years.

3.3 SYSTEM OF ACCOUTING

The company follows the mercantile system of accounting and recognizes the income & expenses on accrual basis. Accounts are prepared as a going concern basis. The Accounts are prepared in accordance with the generally accepted accounting principles in India.

3.4 REVENUE RECOGNITION

a. Revenue is recognised only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations includes sale of goods.

b. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

3.5 PROPERTY, PLANT AND EQUIPMENT

a. Property, plant & equipment are stated at cost of acquisition / construction less accumulated depreciation / amortization and accumulated impairment losses, if any. Gross carrying amount of all property, plant and equipment are measured using cost model.

b. Cost of property, plant & equipment includes non-refundable taxes and duties, borrowing cost directly attributable to the qualifying asset and any directly attributable costs of bringing the asset to its working condition for its intended use and the present value of the expected cost for the dismantling/decommissioning of the asset.

c. Parts (major components) of an item of property, plant and equipment having different useful lives are accounted as separate items of property, plant and equipment.

d. Property, plant and equipment are eliminated from financial statement either on disposal or when retired from active use. Assets held for disposal are stated at net realizable value. Losses arising in the case of retirement of property, plant and equipment and gains or losses arising from disposal of property, plant and equipment are recognised in the statement of profit and loss in the year of occurrence.

3.6 INTANGIBLE ASSETS

a. Intangible assets are recognized only if it is probable that the future economic benefits attributable to the asset will flow to the Company and the cost of asset can be measured reliably. Intangible assets are stated at cost of acquisition / development less accumulated amortization and accumulated impairment loss, if any.

b. Cost of an intangible asset includes purchase price including non-refundable taxes and duties, borrowing cost directly attributable to the qualifying asset and any directly attributable expenditure on

3.7 TAXATION

Tax expenses comprises of current tax, deferred tax charge or credit and adjustments of taxes for earlier years.

3.8 CURRENT TAX

Provision for current tax is made on the basis of taxable income for the accounting year in accordance with the Income Tax Act, 1961.

3.9 DEFERRED TAX EXPENSE/INCOME

Deferred tax expense or benefit is recognized on timing differences being the difference between taxable and accounting income and are capable of reversal in one or more future periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the asset can be realized in future;

3.10 PROVISIONS,CONTINGENT LIABILITIES AND CONTINGENT ASSETS

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted (except dismantling / decommissioning liabilities that are recognized as cost of Property, Plant and Equipment) to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources. When there is a possible obligation or a present obligation in respect of which likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent assets are neither disclosed nor recognised.

3.11 CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents comprise cash, bank balances and deposit with banks . The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

3.12 INVENTORIES

Inventories are valued at cost or net realisable value whichever is less through FIFO method.

3.13 DEPRECIATION/AMORTISATION

a. TANGIBLE ASSETS

i. The written down value of Property, Plant & Equipment as on 1.4.2014 after retaining 5% of original cost as residual value, have been depreciated over the remaining useful life of the respective Property, Plant & Equipment as prescribed in Schedule-II of the Companies Act, 2013 as per straight line method

ii. Depreciation on Property, Plant & Equipment acquired on or after 1.4.2014 has been provided on the basis of useful life prescribed in Schedule-II of the Companies Act, 2013 on straight line method basis after retaining 5% of the original cost as residual value.

b. INTANGIBLE ASSETS

Computer Softwares are amortised over a period of three years on straight line method basis.

3.14 TDS

TDS is being deducted and deposited on actual payment basis on payments made to the parties.

4 *NOTES TO COMBINED FINANCIAL STATEMENTS*

4.1 SHARE CAPITAL

(Amount in Rs.)

	Particulars	Tommorrowland Ltd.	Blissful Words Pvt. Ltd.	Sadhnna Ltd.	*As At 31st March, 2026*
a.	**Authorised**				
	275,150,000 Equity Shares of Rs. 10/- each	2,000,000,000.00	1,500,000.00	750,000,000.00	2,751,500,000.00
	TOTAL	2,000,000,000.00	1,500,000.00	750,000,000.00	2,751,500,000.00
b.	**Issued, Subscribed and Paid-Up**				
	105,743,493 Equity Shares of Rs. 10/- each fully paid	504,976,000.00	1,071,230.00	551,387,700.00	1,057,434,930.00
	TOTAL	***504,976,000.00***	***1,071,230.00***	***551,387,700.00***	***1,057,434,930.00***

b. The reconciliation of the number of equity shares and amount outstanding at the beginning and at the end of the reporting year :

Particulars	***31.03.2026***	
	No. of shares	***Amount In Rs.***
At the beginning of the y	224,400,540	2,244,005,400
Add:Allotment During the	-	-
Add: Adjustment of Inter Company Investment	118,657,047	1,186,570,470
At the end of the year	***105,743,493***	***1,057,434,930***

c. Number of shares held by each shareholder holding more than 5% shares :

Name of the Shareholder	*31.03.2026*	
	No. of Shares Held	% Held
Pavan Sachdeva	64,447,529	60.95
IshanSachdeva	34,849,065	32.96

d. Shareholding of Promoters

Promoter Name	No. of Shares Held by	% of Total Shares
Pavan Sachdeva	64,447,529	60.95
Ishan Sachdeva	34,849,065	32.96
Rajeev Kumar	11,200	0.01
Pragati Sachdeva	10	0.00
Sanam Sachdeva	20	0.00
Sunita Kalra	90	0.00
Chander Bhan Singh	40	0.00
Anjali Goel	10	0.00
Umesh Kumar	10	0.00

e The Equity Shareholders are entitled to receive dividend as and when declared; a right to vote is in proportion to shareholding etc.and their rights, preferences and

SADHNNA LIMITED: NEW DELHI
(Earlier Sadhnna Private Limited)
(CIN:U93000DL1991PLC046730)

4.2 RESERVES & SURPLUS

(Amount in Rs.)

Particulars	Tommorrowland Ltd. 31st March, 2026	Blissful Words Pvt. Ltd. 31st March, 2026	Sadhnna Ltd. 31st March, 2026	Total As At 31st March, 2026
Capital Reserves	-	1,212,454.23	76,543,016.64	77,755,470.87
Securities Premium Reserve	-		-	-
Balance as per last financial statements		9,933,630.00		
Less: Premium on Issue of shares adjusted on combining of Balance Sheets		5,907.00		
		9,927,723.00		9,927,723.00
Surplus/ (Deficit) in Statement of Profit & Loss				
Balance as per last financial statements	(969,564,942.91)	-10,641,910.91	(99,520,943.01)	(1,079,727,796.83)
Less: Discount on Issue of shares adjusted in Surplus/deficit in Profit & Loss under Reserve & Surplus head on combining of Balance Sheets	(66,914,800.00)			
	(902,650,142.91)			
Add: Amount forefeited by HUDCO in earlier year, part amount received back	281,131,939.00	-	-	281,131,939.00
	(621,518,203.91)		(99,520,943.01)	(721,039,146.92)
Add: Profit/(Loss) for the year transferred from	(43,377,476.27)	(48,902.00)	(19,925,436.07)	(63,351,814.34)
Closing Balance	(664,895,680.18)	-10,690,812.91	(119,446,379.08)	(795,032,872.17)
Total	**-664,895,680.18**	**449,364.32**	**-42,903,362.44**	(707,349,678.30)

4.3 SHORT TERM BORROWING

(Amount in Rs.)

Particulars				***Total As At 31st March, 2026***
Unsecured				
Short-Term Loan				
Whizzy Geeks Internet Serveces Pvt Ltd.	-	-	4,000,000.00	4,000,000.00
Total	**-**	**-**	**4,000,000.00**	**4,000,000.00**

4.4 TRADE PAYABLES

Particulars				*(Amount in Rs.)* *Total As At 31st March, 2026*
Others -Sadhanna Ltd.	-	-	-	-
Total	-	-	-	-

4.5 OTHER CURRENT LIABILITIES

Particulars				*(Amount in Rs.)* *Total As At 31st March, 2026*
i) **Book overdraft with Schedule Banks**				
In current account	-	-	- `	
ii) **Other Payables**				
Audit Fee Payable	**100,300.00**	**5,000.00**	**25,000.00**	130,300.00
Expenses Payable	**474,133.00**		-	474,133.00
Interest payable	-		**43,397.00**	43,397.00
TDS Payable	-		-	-
Das & Partners	**500,000.00**			500,000.00
Internal Audit Fee	**10,000.00**			10,000.00
Total	**1,084,433.00**	**5,000.00**	**68,397.00**	**1,157,830.00**

SADHNNA LIMITED: NEW DELHI

(Earlier Sadhnna Private Limited)

(CIN:U93000DL1991PLC046730)

4.6

Standalone Combined Statement Of Property, Plant & Equipment And Intangible Assets As At 31.03.2026

(Amount in Rs.)

Particulars	COST BLOCK				DEPRECIATION BLOCK					NET BLOCK	
	As At 01.04.2025	Additions	Sale/ Adjustment	Total As At 31.03.2026	As At 01.04.2025	For the year	Deduction/ Adjustment	Total As At 31.03.2026	Adjustment In W. D.V.	W.D.V. As At 31.03.2026	W.D.V. As At 31.03.2025
Property, Plant & Equipment - Owned											
Plant & Machinery	23,693,472.60	-	-	23,693,472.60	20,807,830.60	52,064.00	-	20,859,894.60	1,543,806.00	1,289,772.00	1,341,836.00
Motor Cars	1,535,000.00	-		1,535,000.00	95,368.00	451,837.00	-	547,205.00	-	987,795.00	1,439,632.00
Computer	49,990.00	-	-	49,990.00	47,490.00	-	-	47,490.00	-	2,500.00	2,500.00
Current Year Total Rs.	25,278,462.60	-	-	25,278,462.60	20,950,688.60	503,901.00	-	21,454,589.60	1,543,806.00	2,280,067.00	2,783,968.00
Previous Year Total Rs.	23,743,462.60	1,535,000.00	-	25,278,462.60	20,791,735.60	158,953.00	-	20,950,688.60	1,543,806.00	1,407,921.00	1,514,094.00
intangible Asset - Owned											
Software	15,111.50	-	-	15,111.50	14,355.50	-	-	14,355.50	-	756.00	862.00
Current Year Total Rs.	15,111.50	-	-	15,111.50	14,355.50	-	-	14,355.50	-	756.00	862.00
Previous Year Total Rs.	15,111.50	-	-	15,111.50	14,249.50	106.00	-	14,355.50	-	862.00	862.00
Grand Total C Year Rs.	**25,293,574.10**	**-**	**-**	**25,293,574.10**	**20,965,044.10**	**503,901.00**	**-**	**21,468,945.10**	**1,543,806.00**	**2,280,823.00**	**2,784,830.00**
Grand Total P Year Rs.	**23,758,574.10**	**1,535,000.00**	**-**	**25,293,574.10**	**20,805,985.10**	**159,059.00**	**-**	**20,965,044.10**	**1,543,806.00**	**1,408,783.00**	**1,514,956.00**

SADHNNA LIMITED: NEW DELHI
(Earlier Sadhnna Private Limited)
(CIN:U93000DL1991PLC046730)

Standalone Combined Statement of Property, Plant & Equipment And Intangible Assets As At 31.03.2026

4.6

(Amount in Rs.)

Particulars	COST BLOCK				DEPRECIATION BLOCK				NET BLOCK	
	As At 01.04.2025	Additions	Sale/ Adjustment	Total As At 31.03.2026	As At 01.04.2025	For the year	Deduction/ Adjustment	Total As At 31.03.2026	W.D.V. As At 31.03.2026	W.D.V. As At 31.03.2025
Property, Plant & Equipment - Owned										
Motor Vehicle	6,519,635.00	-	-	6,519,635.00	5,674,335.00	519,318.00	-	6,193,653.00	325,982.00	845,300.00
Plant & Machinery	-	444,017.50	-	444,017.50	-	8,007.50	-	8,007.50	436,010.00	-
Celling Fans	-	397,727.46	-	397,727.46	-	12,622.46	-	12,622.46	385,105.00	-
Furniture and Fixture	413,680.00	2,037,393.66	-	2,451,073.66	319,354.00	101,192.66	-	420,546.66	2,030,527.00	94,326.00
Computers	126,570.00	-	-	126,570.00	120,241.00	-	-	120,241.00	6,329.00	6,329.00
Air Conditioner	35,547.00	711,694.92	-	747,241.92	22,804.00	36,698.92	-	59,502.92	687,739.00	12,743.00
Office Equipments										
Photostat Machine	69,904.00	-	-	69,904.00	58,653.00	-	-	58,653.00	11,251.00	11,251.00
Purepro Water Lonizer	105,932.20	-	-	105,932.20	57,870.20	20,116.00	-	77,986.20	27,946.00	48,062.00
Land and Building under Development	1,821,181.16	-	-	1,821,181.16	-	-	-	-	1,821,181.16	1,821,181.16
Current Year Total Rs.	9,092,449.36	3,590,833.54	-	12,683,282.90	6,253,257.20	697,955.54	-	6,951,212.74	5,732,070.16	2,839,192.16
Previous Year Total Rs.	19,033,193.20	-	9,940,743.84	9,092,449.36	5,520,233.20	850,033.00	(116,999.00)	6,253,267.20	2,839,182.16	13,512,970.00

4.7 NON CURRENT INVESTMENTS

(Long-Term Investments)

(Amount in Rs.)

Particulars				***Total As At 31st March, 2026***
i) **Unquoted**				
(Valued at Cost)				
investment in term deposit receipts with canara bank	10,264,869.00			10,264,869.00
(Including Intt. Accured Thereon Rs.561408/-)				
Equity Shares of Tommorrowland Limited			-	-
(Face Value of Rs. 10/- each)				
Investment In Equity Instruments				
Unquoted fully Paid up Face Value of Rs.10/- each				
a. **Companies In which director are Interested**				
Sadhna Pvt Ltd.	-			-
b. **Investments in Startup Companies :-**				
Blissful Future Private Limited	1,694.00		2,001.00	3,695.00
Blissfull world Pvt. Ltd.	-			-
Whizzy Geeks Internet Services pvt. Ltd.	10,000,300.00			10,000,300.00
Total	**20,266,863.00**	**-**	**2,001.00**	**20,268,864.00**

4.8 DEFERRED TAX ASSETS (NET)

(Amount in Rs.)

Particulars				*Total As At 31st March, 2026*
i) Difference of depreciation as per Co's Act and Income Tax laws				
Deferred Tax Asset (Liability) as at 01.04.2025	474,543.00		789,278.00	1,263,821.00
Current Year credit(Charge)	52,377.00		(178,287.91)	(125,910.91)
Deferred Tax Asset (Liability) as at 31.03.26	**526,920.00**	**-**	**610,990.09**	**1,137,910.09**

4.9 OTHER NON CURRENT ASSETS

(Amount in Rs.)

Particulars				*Total As At 31st March, 2026*
Unsecured Considered Good				
(a) **Long Term Trade Receivables**				
Undisduted Trade Receivables	-			-
(b) **Security Deposits**				
Security deposit - Rent	184,000.00			184,000.00
Security Deposit - NSDL	150,000.00			150,000.00
(c) **Others**				
Discount on Issue Of Shares				
Balance as per last financial statements	484,309,885.00			
Less: Adjustment of discount on issue of shares on combining of Balance Sheet	551,224,685.00 (66,914,800.00)			
Less: Discount on Issue of shares adjusted in Surplus/deficit in Profit & Loss under Reserve & Surplus head on combining of Balance Sheets	(66,914,800.00)			
	-			-
Interest Receivable on TDR with UCO Bank	2,840.00			2,840.00
Total	**336,840.00**	**-**	**-**	**336,840.00**

4.10 INVENTORIES

(Amount in Rs.)

Particulars				*Total As At 31st March, 2026*
Finished Goods (Valued at Cost or net realisable	75,847,500.00		49,590,871.00	125,438,371.00
	75,847,500.00	-	**49,590,871.00**	**125,438,371.00**

4.11 CASH AND CASH EQUIVALENTS

(Amount in Rs.)

Particulars				*Total As At 31st March, 2026*
Balance with Scheduled Banks				
In Current Accounts	192,449,221.17	9,880.86	383,020.24	192,842,122.27
Cash on hand	49,865.34	551,720.46	120,567.38	722,153.18
	192,499,086.51	561,601.32	**503,587.62**	**193,564,275.45**

4.12 Short Term loan And Advances

(Amount in Rs.)

Particulars				*Total As At 31st March, 2026*
Unsecured Considered good				
TDS Refundables	105,420.00			105,420.00
Frucura Agri Products pvt. Ltd.		970,000.00		970,000.00
Advance to Supplier				
M/S Star Jewellers	3,725,000.00			3,725,000.00
	3,830,420.00	970,000.00	-	4,800,420.00

4.13 OTHER CURRENT ASSETS

(Amount in Rs.)

Particulars				*Total As At 31st March, 2026*
Unsecured,considered good				
Other Loans & Advances				
Tax Deduction at Source			-	
Goods and Service Tax			1,533,508.00	1,533,508.00
Security Deposit (NSDL)			150,000.00	150,000.00
Total	-	-	**1,683,508.00**	**1,683,508.00**

4.14 REVENUE FROM OPERATIONS

(Amount in Rs.)

Particulars				*Total As At 31st March, 2026*
Sales (Local)			30,047,260.00	30,047,260.00
Sales (Central)			395,250.00	395,250.00
	-	-	**30,442,510.00**	**30,442,510.00**

4.15 OTHER INCOME

(Amount in Rs.)

Particulars				***Total As At 31st March, 2026***
Interest Income			2,681.16	2,681.16
Interest Receeived on FDR	1,042,765.00			1,042,765.00
Dividend Income	11,425.00			11,425.00
Short And Excess Amount Written Back	0.53			0.53
	1,054,190.53	**-**	**2,681.16**	**1,056,871.69**

4.16 COST OF GOODS SOLD

(Amount in Rs.)

Particulars				***Total As At 31st March, 2026***
Opening Stocks			93,940,262.00	93,940,262.00
Add: Purchases			395,250.00	395,250.00
Less: Closing Stocks			49,590,871.00	49,590,871.00
	-	**-**	**44,744,641.00**	**44,744,641.00**

4.17 FINANCE COST

(Amount in Rs.)

Particulars				***Total As At 31st March, 2026***
Interst On Loan Against Credit Card	44,416.51			44,416.51
Interest Charges			115,154.00	115,154.00
Bank Charges	250,180.13			250,180.13
	294,596.64	-	**115,154.00**	**409,750.64**

4.18 EMPLOYEE BENEFITS EXPENSES

(Amount in Rs.)

Particulars				***Total As At 31st March, 2026***
Salary to KMP	1,392,000.00			1,392,000.00
Salary to Other Staff	720,000.00		824,650.00	1,544,650.00
	2,112,000.00	-	824,650.00	2,936,650.00

4.19 OTHER EXPENSES

(Amount in Rs.)

Particulars				*Total As At 31st March, 2026*
Legal & Professional Charges	3,945,606.36	2,000.00	74,478.00	4,022,084.36
Advertisement and Publicity			277,200.00	277,200.00
Tax & Audit Fee	122,720.00	5,000.00	25,000.00	152,720.00
Filing fee	17,000.00	1,600.00	64,400.00	83,000.00
Car Insurance	24,084.20		53,038.00	77,122.20
Vehicle Running & Maintenance	371,611.10		161,316.29	532,927.39
Marketing & Promotion	327,643.51		842,883.53	1,170,527.04
Membership/Subscription Fees	11,017.90		48,000.00	59,017.90
Miscellaneous Expenses			274,864.66	274,864.66
Printing and Stationery			33,127.80	33,127.80
Repair & Maintenance			194,839.04	194,839.04
Short & Excess Amt. Written off			0.42	0.42
Bank Charges		302.00	30,949.05	31,251.05
Sample & Development			403,005.43	403,005.43
Office Maintenance	96,818.99		80,774.25	177,593.24
Transportation Charges			46,200.00	46,200.00
Entertainment Expenses	219,858.25	40,000.00	125,545.53	385,403.78
Travelling Expenses	780,169.46		508,413.55	1,288,583.01
Renewal of Software Exp.	6,112.49		12,250.00	18,362.49
Office Repair & Renovation Charges			480,499.17	480,499.17
Computer Expenses	121,810.00		-	121,810.00
Telephone Expenses	28,499.67		71,154.06	99,653.73
Digital Signature Certificate Charges			2,000.00	2,000.00
Loss on Sale of Fixed Assets			-	-
Rent	1,698,202.00			1,698,202.00
Internal Audit Fee	10,000.00			10,000.00
Advertiment & Publicity	80,000.00			80,000.00
Settlement expenses	1,076,689.54			1,076,689.54
Demat & Registrar Charges	88,500.00			88,500.00
general Expenses	78,961.52			78,961.52
Electricity Nd Water Charges	293,081.00			293,081.00
AGM & EOGM expenses	421,837.96			421,837.96
Certification Carges	12,200.00			12,200.00
Conveyance	101,337.17			101,337.17
Medical Expenses	48,000.00			48,000.00
Brokrage Commission	15,500.00			15,500.00
	9,997,261.12	48,902.00	3,809,938.78	13,856,101.90

4.20 **ADDITIONAL INFORMATION PURSUANT TO THE PROVISION OF PARAGRAPH 5(viii) PART II TO SCHEDULE III OF THE COMPANIES ACT, 2013.**

(Amount in Rs.)

	Particulars				Total As At 31st March, 2026
(i)	**Value of Imports on CIF Basis**	-	-	-	-
(ii)	**Expenditure in Foreign Currency**				
	Entertainment	16,415.22	-	-	16,415.22
	Marketing & Promotion	121,928.42	-	-	121,928.42
	Settlement Expenses	21,338.25	-	-	21,338.25
	Travelling Expenses	6,994.35	-	-	6,994.35
	Office Maintenance Expenses	1,693.44	-	-	1,693.44
	Exceptional Expenses	3,120,011.35	-	-	3,120,011.35
(iii)	Value of imported and indigenous raw materials components consumed during the year.	-	-	-	-
(iv)	Earnings in Foreign Exchange	-	-	-	-

4.21 RELATED PARTY DISCLOSURES

A. Related parties and their relationship

(i) Key Managerial Personnel & Directors

Mr. Pavan Sachdeva
Mr. Rajeev Kumar

(ii) Companies in which directors are interested
Name of the company

Whizzy Geeks Internet Services Private Limited
Blissful Future Private Limited

(iii) **Relative of Directors**
Mr. Ishan Sachdeva

B. Transactions with Related Parties

Transactions During the year (excluding reimbursements)

Description of Transaction	
Receiving of Services	
Salary to Key Managerial Personnel	1,392,000.00
Professional Fees to Key Managerial Personne	1,200,000.00
Professional Fees to Relative	600,000.00

SADHNNA LIMITED: NEW DELHI
(Earlier Sadhnna Private Limited)
(CIN:U93000DL1991PLC046730)

Note 4.22 OTHER NOTES TO ACCOUNT

1 The company has not availed any borrowings from banks and financial institutions during the year except Short -Term Loan from Whizzy Geeks Internet Serveces Pvt Ltd.

2 In the opinion of the Board, all the assets other than Property, Plant and Equipment, Intangible assets and non-current investments have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

3 Balances outstanding of parties are subject to their confirmation.

4 This being the first combined balance Sheet of group companies to mrgered in next year as such preious years figures are not available

5 **Additional Regulatory Information as per Division I of Schedule III of Companies Act,2013**

(i) During the year, the Company has not revalued its Property, Plant and Equipment.

(ii) No Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person,

(iii) No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(iv) The Company has not availed borrowings from banks or financial institutions on the basis of security of current assets during the year.

(v) The company has not been declared wilful defaulter by any bank or financial Institution or other lender.

(vi) The company does not have any transaction with Companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956

(vii) No charge or satisfaction of charge is yet to be registered with Registrar of Companies which is beyond the statutory period.

(viii) The company has complied with the provisions of Section 2(87) of the Companies Act, 2013 read with the Companies (Restrictions on number of Layers) Rules, 2017.

(ix) During the year, the company has entered into scheme of amalagmation for merger of Tommorrowland Limited and Blissful Words Private Limited (Transferor Cos.) with Sadhnna Limited (earlier Sadhnna Private Limited) (Transfree Co.) in terms of Section 233 of the Companies Act, 2013
The amalgamation order was passed on 05.05.2026 by Regional Director (NR), Ministry of Corporate Affairs, New Delhi with appointed dated 01.10.2025. Since Inc-28 was filed on 03.06.2026 and was approved by Registrar of Companies on 04.08.2026, the effective date is taken from 01.04.2026. Accordingly the merger effect is taken from 01.04.2026.

(x) The company has not advanced or loaned or invested any funds (either from borrowed funds or share premium or any other sources or kind of funds) to any persons or entity, including foreign entities ('Intermediaries') with the understanding (whether recorded in writing or otherwise) that the intermediary shall directly or indirectly lend or invest in any other persons or entities indentified by or on behalf of the Company ('ultimate beneficiaries') or provide any guarantee, security or the like to or on behalf of ultimate beneficiaries. The Company has not received any funds from the any persons or entities, 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 by or on behalf of the Funding Party ('ultimate beneficiaries') or provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

(xi) Tthe company has not surrendered or disclosed any amount as income during the year in the tax assessments under the Income Tax Act,1961. Further the Company does not have any unrecorded income and assets related to previous years which are required to be recorded during the year.

(xii) The company is not covered under Section135 of the Companies Act, 2013 relating to Corporate Social Resposibility.

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

For and on behalf of the Board

Sd/-
Pavan Sachdeva
(Director)
DIN NO. 00066886

AS PER OUR REPORT ATTACHED
For SANJAY R. AGRAWAL & CO.
CHARTERED ACCOUNTANTS

Sd/-
Rajeev Kumar
(Director)
DIN NO. 06977777

Sd/-
(SANJAY AGRAWAL)
PROPRIETOR
Membership no. 400864
UDIN:26400864RXWJBO2542

PLACE : NEW DELHI
DATE : 04.09.2026