

PRAGATI DEFENCE SYSTEMS PRIVATE LIMITED

CIN: U29270CT2021PTC011232

SHOP NO. 408, 3rd FLOOR LAND MARK, OLD BUS STAND, KARBALA, BILASPUR, Chattisgarh, India, 495001

PROVISIONAL BALANCE SHEET AS AT 31st MARCH 2026

(Rs. In Hundreds)

PARTICULARS	NOTE	As at 31st March 2026		As at 31st March 2025	
EQUITY AND LIABILITIES					
(1) SHAREHOLDER'S FUNDS					
(a) SHARE CAPITAL	2	50438.60		50438.60	
(b) RESERVES & SURPLUS	3	3405274.32		1170763.51	
(c) MONEY RECEIVED AGAINST SHARE WARRANT		-	3455712.92	-	1221202.11
(2) SHARE APPLICATION MONEY PENDING ALLOTMENT					
-					
(3) NON CURRENT LIABILITIES					
(a) LONG TERM BORROWING	4	106364.11		18213.01	
(b) DEFFERED TAX LIABILITIES		-		-	
(c) OTHER LONG TERM LIABILITIES		-		-	
(d) LONG TERM PROVISIONS		-	106364.11	-	18213.01
(4) CURRENT LIABILITIES					
(a) SHORT TERM BORROWINGS	5	1470000.00		1478615.01	
(b) TRADE PAYABLES	6				
(i) total outstanding dues for micro enterprises and small enterprises; and		-		-	
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		700721.85		20214.17	
(c) OTHER CURRENT LIABILITIES	7	397326.25		15715.09	
(d) SHORT TERM PROVISIONS	8	456800.72	3024848.82	106715.69	1621259.96
TOTAL			6586925.86		2860675.08
ASSETS					
(1) NON CURRENT ASSETS					
(a) PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS					
(I) PROPERTY, PLANT AND EQUIPMENTS	9	405393.49		217515.60	
(II) INTANGIBLE ASSETS	10	7036.32		12942.42	
(III) CAPITAL WORK-IN-PROGRESS		-		-	
(IV) INTANGIBLE ASSETS UNDER DEVELOPMENT		-		-	
(b) NON CURRENT INVESTMENTS	11	800.00		800.00	
(c) DEFFERED TAX ASSETS	12	699.12		4852.39	
(d) LONG TERM LOANS AND ADVANCES	13	326587.00		42439.27	
(e) OTHER NON CURRENT ASSETS	14	880888.67	1621404.59	71245.23	349794.90
(2) CURRENT ASSETS					
(a) CURRENT INVESTMENTS	15	-		1129929.25	
(b) INVENTORIES	16	206508.48		419890.71	
(c) TRADE RECEIVABLES	17	2374764.38		95677.32	
(d) CASH AND CASH EQUIVALENTS	18	975938.54		252687.34	
(f) SHORT TERM LOANS AND ADVANCES	19	1408309.86		612695.56	
(g) OTHER CURRENT ASSETS	20	-	4965521.26	-	2510880.17
TOTAL			6586925.86		2860675.08

The accompanying Significant Accounting Policies & Note No. 1 to 29 including other explanatory information form an integral part of the financial statements.

For and on behalf of the Board

ARUN KUMAR AGRAWAL
Director
DIN: 05169769

NAMAN AGRAWAL
Director
DIN: 08647903

PRAGATI DEFENCE SYSTEMS PRIVATE LIMITED

CIN: U29270CT2021PTC011232

SHOP NO. 408, 3rd FLOOR LAND MARK, OLD BUS STAND, KARBALA, BILASPUR, Chattisgarh, India, 495001

PROVISIONAL STATEMENT OF PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31st MARCH 2026

		(Rs. In Hundreds)		
	PARTICULARS	NOTE	Year Ended 31st March 2026	Year Ended 31st March 2025
1	REVENUE FROM OPERATIONS	21	4444564.14	1733920.74
2	OTHER INCOME	22	71855.79	10247.38
3	TOTAL INCOME (1+2)		4516419.93	1744168.12
4	EXPENSES-			
	COST OF MATERIAL CONSUMED	23	1223856.71	566518.27
	PURCHASE OF STOCK IN TRADE		-	-
	CHANGE IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND STOCK IN TRADE		-	-
	EMPLOYEE BENEFITS EXPENSES	24	263528.08	154839.67
	FINANCIAL COSTS	25	15481.68	42532.99
	DEPRECIATION AND AMORTIZATION EXPENSES	26	47507.78	53873.73
	OTHER EXPENSES	27	266959.57	313264.72
	TOTAL EXPENSES		1817333.83	1131029.37
5	PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (3-4)		2699086.10	613138.74
6	EXCEPTIONAL ITEMS		-	-
7	PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (5-6)		2699086.10	613138.74
8	EXTRAORDINARY ITEMS		-	-
9	PROFIT BEFORE TAX (7-8)		2699086.10	613138.74
10	TAX EXPENSES-			
	(a) CURRENT TAX		460422.02	108858.66
	(b) SHORT PROVISION IN EARLIER YEAR		-	-
	(c) DEFERRED TAX		4153.27	(2595.68)
	TOTAL TAX		464575.29	106262.98
11	PROFIT / (LOSS) FOR THE PERIOD FROM CONTINUING OPERATION (9-10)		2234510.81	506875.76
12	PROFIT / (LOSS) FOR THE PERIOD FROM DISCONTINUING OPERATION		-	-
13	TAX EXPENSES OF DISCONTINUING OPERATION		-	-
14	PROFIT / (LOSS) FROM DISCONTINUING OPERATION (AFTER TAX) (12-13)		-	-
15	PROFIT/(LOSS) FOR THE PERIOD (11+14)		2234510.81	506875.76
16	EARNINGS PER EQUITY SHARE of FV of Rs. 10/- each (In Rs.)	28		
	(1) BASIC		443.02	154.13
	(2) DILUTED		443.02	143.44

The accompanying Significant Accounting Policies & Note No. 1 to 29 including other explanatory information form an integral part of the financial statements.

For and on behalf of the Board

ARUN KUMAR AGRAWAL

Director
DIN: 05169769

NAMAN AGRAWAL

Director
DIN: 08647903

PRAGATI DEFENCE SYSTEMS PRIVATE LIMITED

CIN: U29270CT2021PTC011232

SHOP NO. 408, 3rd FLOOR LAND MARK, OLD BUS STAND, KARBALA, BILASPUR, Chattisgarh, India, 495001

NOTES TO PROVISIONAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rs. In Hundreds)

PARTICULARS	31.03.2026		31.03.2025	
NOTE - 2				
SHARE CAPITAL				
Authorised :				
6,00,000 Equity shares of Rs.10 each (P.Y. - 5,00,000 Equity shares of Rs.10 each)		60000.00		60000.00
Issued :				
5,04,386 Equity shares of Rs.10 each (P.Y. - 1,00,000 Equity shares of Rs.10 each)				
Subscribed and Fully Paid up:				
5,04,386 Equity shares of Rs.10 each (P.Y. - 1,00,000 Equity shares of Rs.10 each)		50438.60		50438.60
Total		50438.60		50438.60

(I) Reconciliation of the shares outstanding at the beginning and at the end of the year

PARTICULARS	31.03.2026		31.03.2025	
	No. of Shares	Amount	No. of Shares	Amount
As at the beginning of the year	5,04,386	50438.60	1,00,000	10000.00
Add: Issued during the year	-	-	4,04,386	40438.60
As at the end of the year	5,04,386	50438.60	5,04,386	50438.60

(II) Rights, preferences and restrictions attached to shares

The company has only one class of equity shares having a par value of Rs 10/- per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(III) Shares held by Holding Company, its Subsidiaries and Associates

NIL (P.Y. - NIL)

(IV) Shareholders holding more than 5% shares of the company

PARTICULARS	31.03.2026		31.03.2025	
	Name of Shareholder	No. of Shares	Percentage of Holding	No. of Shares
Arun Kumar Agrawal	2,92,000.00	57.89%	2,92,000.00	57.89%
Naman Agrawal	2,03,180.00	40.28%	2,03,180.00	40.28%

(V) For the period of five years immediately preceding the date as at which the Balance Sheet is prepared:

- a) Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being | **NIL**
- b) Aggregate number and class of shares allotted as fully paid up by way of bonus shares. **NIL**
- c) Aggregate number and class of shares bought back. **NIL**

(VI) Disclosure of Shareholding of Promoters:

Current Reporting Period			
Promotor's Name	No. of Shares	% of total shares	% Change during the year
Arun Kumar Agrawal	2,92,000	57.89%	-
Naman Agrawal	2,03,180	40.28%	-
Previous reporting Period			
Promotor's Name	No. of Shares	% of total shares	% Change during the year
Arun Kumar Agrawal	2,92,000	57.89%	-
Naman Agrawal	2,03,180	40.28%	-

PRAGATI DEFENCE SYSTEMS PRIVATE LIMITED

CIN: U29270CT2021PTC011232

SHOP NO. 408, 3rd FLOOR LAND MARK, OLD BUS STAND, KARBALA, BILASPUR, Chattisgarh, India, 495001

NOTES TO PROVISIONAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rs. In Hundreds)

PARTICULARS	31.03.2026		31.03.2025	
NOTE - 3				
<u>RESERVES & SURPLUS</u>				
<u>Surplus i.e balance in statement of profit and loss</u>				
Opening Balance		1170763.51		663887.74
(+) Net Profit for the current year		2234510.81		506875.76
(-) Taxes		-		-
Closing Balance		3405274.32		1170763.51
		3405274.32		1170763.51
NOTE - 4				
<u>LONG TERM BORROWINGS</u>				
<u>SECURED:</u>	Current	Non- Current	Current	Non- Current
Loan From Bank	-	83151.10	-	-
Loans and advances from related parties - Directors	-	23213.01	-	18213.01
	-	106364.11	-	18213.01
Primary Security: HYPOTHECATION OF ENTIRE PLANT AND MACHINERY PURCHASED OUT OF BANK FINANCE WHICH COONSISIT OF COMPUTER AUTO CUTTER, LASER CUTTING MACHINE, HELMET MOD, COMPUTERIZED PATTERN SEWING MACHINE, ETC.				
Collateral Security: EXTENSION OF EQUITABLE MORTGAGE OF RESIDENTIAL PROPERTY STANDING IN NAME OF ARUN AGRAWAL AND MAMTA AGRAWAL AT GREEN PARK COLONY				
Repayment Terms and Interest Rate REPAYABLE IN 66 INSTALLMENT. 14 INSTALLMENT OF RS. 75000/- EACH, 51 INSTALLMENT OF RS. 76000/- AND 1 INSTALLMENT OF RS. 74000/-. INTEREST RATE PRESENTLY 10.80%				
NOTE - 5				
<u>SHORT TERM BORROWINGS</u>				
<u>Secured:</u>				
(i) Loan From Bank		-		8615.01
Current maturities of long term debt (Refer note no. 4)		-		-
<u>Unsecured:</u>				
Bonds / Debentures				
Debentures (294000 - 0.01% Compulsory Convertible Debenture of Rs. 500/- each)		1470000.00		1470000.00
		1470000.00		1478615.01
Primary Security: HYPOTHECATION OF COMPANY ENTIRE STOCKS OF RAW MATERIAL, SEMI FINISHED AND FINISHED GOODS, CONSUMABLE STORES AND SPARES AND SUCH OTHER MOVABLE PROPERTIES INCLUDING BOOK DEBTS, BILLS EHETHER DOCUMENTARY OR CLEAN, OUTSTANDING MONIES, RECEIVABLES, BOTH PRESENT AND FUTURE, IN A FORM AND MANNER SATISFACTORY TO THE BANK.				
Collateral Security: EXTENSION OF EQUITABLE MORTGAGE OF RESIDENTIAL PROPERTY STANDING IN NAME OF ARUN AGRAWAL AND MAMTA AGRAWAL AT GREEN PARK COLONY				
Personal Gurantees PERSONAL GURANTEE OF DIRECTORS				
Interest Rate State Bank EBLR+ 1.50% (10.65%)				
Debentures UNSECURED				

PRAGATI DEFENCE SYSTEMS PRIVATE LIMITED

CIN: U29270CT2021PTC011232

SHOP NO. 408, 3rd FLOOR LAND MARK, OLD BUS STAND, KARBALA, BILASPUR, Chattisgarh, India, 495001

NOTES TO PROVISIONAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rs. In Hundreds)

PARTICULARS	31.03.2026		31.03.2025	
NOTE - 6				
<u>TRADE PAYABLES:</u>				
- Micro and small enterprises		-		-
- Others		700721.85		20214.17
		700721.85		20214.17
<u>Trade payables ageing schedule</u>				
Outstanding for following periods from due date of payment	MSME	Others	Disputed Dues - MSME	Disputed Dues - Others
<u>AS AT END OF CURRENT YEAR</u>				
Less than 1 year	-	700618.03	-	-
1-2 years	-	103.82	-	-
2-3 years	-	-	-	-
More than 3 years	-	-	-	-
Total	-	700721.85	-	-
<u>AS AT END OF PREVIOUS YEAR</u>				
Less than 1 year	-	19321.68	-	-
1-2 years	-	892.49	-	-
2-3 years	-	-	-	-
More than 3 years	-	-	-	-
Total	-	20214.17	-	-
<u>Above Trade payables includes</u>				
Unbilled Dues		-		-
<u>Above Trade payables includes</u>				
For other than capital goods		700721.85		19513.10
For Capital Goods		-		701.07
		700721.85		20214.17
NOTE - 7				
<u>OTHER CURRENT LIABILITIES:</u>				
Interest Payable on Debentures		200.97		53.97
Advance received from customer		3340.16		1530.00
<u>Other Payables</u>				
Expenses Payable				
Audit fees payable	300.00		300.00	
Expenses Payable	28321.88		4751.27	
		28621.88		5051.27
For Statutory Dues				
TDS Payable / TCS Payable	17225.23		9079.85	
ESIC payable	46.22			
GST Payable	347891.79	365163.24		9079.85
		397326.25		15715.09
NOTE - 8				
<u>SHORT TERM PROVISIONS</u>				
Provision For Taxation	460422.02		108858.66	
Less: Advance Tax/TDS	(3621.30)	456800.72	(2142.97)	106715.69
		456800.72		106715.69

PRAGATI DEFENCE SYSTEMS PRIVATE LIMITED

CIN: U29270CT2021PTC011232

SHOP NO. 408, 3rd FLOOR LAND MARK, OLD BUS STAND, KARBALA, BILASPUR, Chattisgarh, India, 495001

NOTES TO PROVISIONAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rs. In Hundreds)

PARTICULARS	31.03.2026		31.03.2025	
NOTE - 11 NON-CURRENT INVESTMENTS INVESTMENT IN EQ. SHARES - UNQUOTED Investment in Shares of Subsidiary Pragati Deftech Private Limited 8000 Equity Shares of FV 10/-		800.00		800.00
		800.00		800.00
NOTE - 12 DEFERRED TAX ASSETS / LIABILITIES (NET) Deffered Tax Assets (Refer Note B11)		699.12		4852.39
		699.12		4852.39
NOTE - 13 LONG TERM LOANS AND ADVANCES Unsecured Considered Good Advance for Capital Goods		326587.00		42439.27
		326587.00		42439.27
NOTE - 14 OTHER NON CURRENT ASSETS <i>Deposits (Assets)</i> Unsecured considered good; Security Deposit FDR pledged for Security (Includes Accured Interest) Maturity more Than 12 months		50725.78		25459.23
		830162.89		45786.00
		880888.67		71245.23
NOTE - 15 CURRENT INVESTMENTS (Valued at cost unless otherwise stated) Investments in Mutual Funds Nippon India Liquid Fund-8604.016 Units ICICI Prudential Liquid Fund-161606.662 Units Aggregate Market Value of Mutual Funds	- - -	- - -	528232.98 601696.27 1153938.83	1129929.25
		-		1129929.25
NOTE - 16 INVENTORIES Raw Material		206508.48		419890.71
		206508.48		419890.71

PRAGATI DEFENCE SYSTEMS PRIVATE LIMITED

CIN: U29270CT2021PTC011232

SHOP NO. 408, 3rd FLOOR LAND MARK, OLD BUS STAND, KARBALA, BILASPUR, Chattisgarh, India, 495001

NOTES TO PROVISIONAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rs. In Hundreds)

PARTICULARS	31.03.2026		31.03.2025	
NOTE - 17				
TRADE RECEIVABLES:				
<u>Unsecured:</u>				
Undisputed - considered good	2374764.38		95677.32	
Undisputed - considered doubtful	-		-	
Disputed - considered good	-		-	
Disputed - considered doubtful	-	2374764.38	-	95677.32
Less: Provision for doubtful debt		-		-
		2374764.38		95677.32
Trade receivables ageing schedule				
Outstanding for following periods from due date of payment	Undisputed - considered good	Undisputed - considered doubtful	Disputed - considered good	Disputed - considered doubtful
AS AT END OF CURRENT YEAR				
Less than 6 months	1922772.57	-	-	-
6 months - 1 year	451991.81	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
More than 3 years	-	-	-	-
Total	2374764.38	-	-	-
AS AT END OF PREVIOUS YEAR				
Less than 6 months	8182.29	-	-	-
6 months - 1 year	87495.03	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
More than 3 years	-	-	-	-
Total	95677.32	-	-	-
Trade receivables Includes				
Unbilled Dues		-		-
NOTE - 18				
<u>CASH AND BANK BALANCES</u>				
<u>Cash and Cash Equivalents</u>				
Balances With Bank (In Current accounts)		951185.30		51938.67
Cash In Hand		24753.24		24975.63
<u>Other Bank Balances</u>	Maturity More Than 12 months	Maturity Less Than 12 months	Maturity More Than 12 months	Maturity Less Than 12 months
Balances with banks to the extent held as margin money or security against the borrowings, guarantees, other commitments				
FDR for Security (Includes Accured Interest)	830162.89	-	45786.00	175773.04
	830162.89	975938.54	45786.00	252687.34
NOTE - 19				
<u>SHORT TERM LOANS & ADVANCES:</u>				
<u>Unsecured, Considered Good</u>				
Advance to Suppliers		1356339.49		504998.90
Advance to Staff		51970.37		40012.95
Balance with Revenue Authorities				
GST Balance		-		67683.70
		1408309.86		612695.56
NOTE - 20				
<u>OTHER CURRENT ASSETS:</u>				
Preliminary Expenses		-		-
		-		-

PRAGATI DEFENCE SYSTEMS PRIVATE LIMITED

CIN: U29270CT2021PTC011232

SHOP NO. 408, 3rd FLOOR LAND MARK, OLD BUS STAND, KARBALA, BILASPUR, Chattisgarh, India, 495001

NOTES TO PROVISIONAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rs. In Hundreds)

PARTICULARS	31.03.2026		31.03.2025	
NOTE - 21				
<u>REVENUE FROM OPERATIONS:</u>				
A. Sales of Product				
Indigenous				
Manufactured	4440592.02		1618380.07	
Export				
Manufactured	3972.12	4444564.14	114429.56	1732809.63
B. Sales of Services		-		-
		4444564.14		1732809.63
<u>Less: Excise Duty</u>		-		-
		4444564.14		1732809.63
<u>Other Operating Revenues</u>		-		1111.11
		4444564.14		1733920.74
NOTE - 22				
<u>OTHER INCOME</u>				
Income from Mutual Fund		48622.23		4929.25
Interest Received		23233.56		5318.13
Other		-		-
		71855.79		10247.38
NOTE - 23				
<u>COST OF MATERIAL CONSUMED</u>				
Opening Raw Material		419890.71		33575.37
Add: Purchase				
Purchase Domestic	860156.37		924793.31	
Purchase Import	153296.36		29174.66	
Duty Drawback and Fluctuation	(2978.25)	1010474.49	(1134.37)	952833.60
		1430365.19		986408.97
Less: Closing Raw Material		206508.48		419890.71
		1223856.71		566518.27
NOTE - 24				
<u>EMPLOYEE BENEFITS EXPENSES</u>				
Salary and Wages		244260.83		134833.05
Contribution to provident and other funds		342.86		
Director's Remuneration		14000.00		14000.00
Staff Welfare Expenses		4924.39		6006.62
		263528.08		154839.67
NOTE - 25				
<u>FINANCIAL COSTS</u>				
Interest Expenses		15481.68		42532.99
		15481.68		42532.99
NOTE - 26				
<u>DEPRECIATION AND AMORTIZATION EXPENSES</u>				
Depreciation on Property, Plant And Equipments		41601.68		43010.20
Depreciation on Intangible Assets		5906.10		10863.53
		47507.78		53873.73

PRAGATI DEFENCE SYSTEMS PRIVATE LIMITED

CIN: U29270CT2021PTC011232

SHOP NO. 408, 3rd FLOOR LAND MARK, OLD BUS STAND, KARBALA, BILASPUR, Chattisgarh, India, 495001

NOTES TO PROVISIONAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rs. In Hundreds)

PARTICULARS	31.03.2026		31.03.2025	
NOTE - 27				
<u>OTHER EXPENSES</u>				
<u>DIRECT EXPENSES</u>				
Freight		25309.31		16059.37
Custom Duty On Raw Material		17134.39		8807.98
Deduction		-		9157.78
Factory Expenses		7581.08		7195.47
Labour Wages		14742.58		
Other Import Charges		8684.32		17020.53
Testing & Inspection Fee		32142.14		22539.31
Stiching Work		13500.00		12225.84
SWS (Raw Import)		1712.44		590.85
<u>ADMINISTRATIVE & OTHER EXPENSES</u>				
Advertising		-		1694.92
Audit Fees		300.00		300.00
Bad debts Wirtten Off		-		-
Bank Charge		8629.40		13026.65
Consultancy Charges		4669.99		112500.00
Conveyance		493.02		-
GST Late fee & Interest		2347.07		-
Incorporation Exp W/Off		-		202.15
Insurance		-		822.53
Legal fees		-		-
Office Exp		9958.02		17062.98
Petrol & deisel		3647.25		3691.71
Postage & Courier Expenses		667.76		552.74
Power And Fuel		4360.33		11398.19
Printing & Stationery Expenses		1481.22		394.52
Professional Fee		3886.30		300.00
Rent Expenses		26000.00		6840.00
Repair & Maintanance		4695.59		2394.54
Sales Promotion Expenses		305.08		6413.56
Security Services		1934.96		748.90
Telephone Exp		609.45		354.11
Tender Exp		9318.46		-
Travelling Expenses		62849.42		40970.11
		266959.57		313264.72
NOTE - 28				
<u>EARNING PER SHARE (BASIC AND DILUTED) (In Rs.)</u>				
Net Profit / (Loss) after tax		22,34,51,081.42		5,06,87,576.49
Net profit attrituable for Equity Share Holder for Basic EPS		22,34,51,081.42		5,06,87,576.49
Number of Equity Shares Outstanding at year end		5,04,386		5,04,386
Nominal Value of Equity Shares		10.00		10.00
Weighted average No. of shares for Basic EPS		5,04,386		3,28,868
Basic Earning Per Share of Rs. 10 Each (In Rs.)		443.02		154.13
Net profit attrituable for Equity Share Holder for Diluted EPS		22,34,51,081.42		5,06,87,576.49
Weighted average No. of shares for Diluted EPS		5,04,386		3,53,368
Diluted Earning Per Share of Rs. 10 Each (In Rs.)		443.02		143.44

The accompanying Significant Accounting Policies & Note No. 1 to 29 including other explanatory information form an integral part of the financial statements.

For and on behalf of the Board

ARUN KUMAR AGRAWAL

Director

DIN: 05169769

NAMAN AGRAWAL

Director

DIN: 08647903

PRAGATI DEFENCE SYSTEMS PRIVATE LIMITED

CIN: U29270CT2021PTC011232

SHOP NO. 408, 3rd FLOOR LAND MARK, OLD BUS STAND, KARBALA, BILASPUR, Chattisgarh, India, 495001

NOTES TO PROVISIONAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

NOTE - 9

PROPERTY, PLANT AND EQUIPMENTS

(Rs. In Hundreds)

Sl. No.	Particular	Life in Years	Gross Block				Depreciaton				Net Block		
			As at 01-04-2025	Additions during the year	Deletions during the year	As at 31-03-2026	As at 01-04-2025	Additions during the year	Adjusted from Retained Earning	Deletions during the year	As at 31-03-2026	As at 31-03-2026	As at 31-03-2025
1	Building	30	43191.83	13996.41	-	57188.24	9880.11	5557.89	-	-	15438.00	41750.23	33311.72
2	Computer	3	1770.09	4488.47	-	6258.56	1408.43	470.77	-	-	1879.20	4379.36	361.66
3	Furniture	8	186.44	2825.74	-	3012.18	107.19	321.90	-	-	429.09	2583.09	79.25
4	Office Equipment	8	20348.17	7482.87	-	27831.05	5512.13	1529.84	-	-	7041.97	20789.07	14836.04
5	Plant and Machine	15	257302.46	67524.67	-	324827.13	88375.53	29753.52	-	-	118129.05	206698.08	168926.93
6	Motor Vehicle	8	-	133161.40	-	133161.40	-	3967.75	-	-	3967.75	129193.65	-
	Total		322798.99	229479.57	-	552278.56	105283.39	41601.68	-	-	146885.07	405393.49	217515.60

Previous Year Figures

(Rs. In Hundreds)

Sl. No.	Particular	Life in Years	Gross Block				Depreciaton				Net Block		
			As at 01-04-2024	Additions during the year	Deletions during the year	As at 31-03-2025	As at 01-04-2024	Additions during the year	Adjusted from Retained Earning	Deletions during the year	As at 31-03-2025	As at 31-03-2025	As at 31-03-2024
1	Building	30	42321.22	870.61	-	43191.83	6414.75	3465.36	-	-	9880.11	33311.72	35906.47
2	Computer	3	1376.02	394.07	-	1770.09	1027.56	380.87	-	-	1408.43	361.66	348.46
3	Furniture	8	186.44	-	-	186.44	70.96	36.23	-	-	107.19	79.25	115.48
4	Office Equipment	8	8018.90	12329.28	-	20348.17	1499.58	4012.55	-	-	5512.13	14836.04	6519.32
5	Plant and Machine	15	241153.65	16148.80	-	257302.46	53260.34	35115.19	-	-	88375.53	168926.93	187893.31
6	Motor Vehicle	8	-	-	-	-	-	-	-	-	-	-	-
	Total		293056.24	29742.75	-	322798.99	62273.19	43010.20	-	-	105283.39	217515.60	230783.05

PRAGATI DEFENCE SYSTEMS PRIVATE LIMITED

CIN: U29270CT2021PTC011232

SHOP NO. 408, 3rd FLOOR LAND MARK, OLD BUS STAND, KARBALA, BILASPUR, Chattisgarh, India, 495001

NOTES TO PROVISIONAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

NOTE - 10

INTANGIBLE ASSETS

(Rs. In Hundreds)

Sl. No.	Particular	Life in Years	Gross Block				Depreciaton				Net Block		
			As at 01-04-2025	Additions during the year	Deletions during the year	As at 31-03-2026	As at 01-04-2025	Additions during the year	Adjusted from Retained Earning	Deletions during the year	As at 31-03-2026	As at 31-03-2026	As at 31-03-2025
1	Usage Rights DRDO	5	62200.00	-	-	62200.00	49257.58	5906.10	-	-	55163.68	7036.32	12942.42
	Total		62200.00	-	-	62200.00	49257.58	5906.10	-	-	55163.68	7036.32	12942.42

Previous Year Figures

(Rs. In Hundreds)

Sl. No.	Particular	Life in Years	Gross Block				Depreciaton				Net Block		
			As at 01-04-2024	Additions during the year	Deletions during the year	As at 31-03-2025	As at 01-04-2024	Additions during the year	Adjusted from Retained Earning	Deletions during the year	As at 31-03-2025	As at 31-03-2025	As at 31-03-2024
1	Usage Rights DRDO	5	62200.00	-	-	62200.00	38394.05	10863.53	-	-	49257.58	12942.42	23805.95
	Total		62200.00	-	-	62200.00	38394.05	10863.53	-	-	49257.58	12942.42	23805.95