Atlanta Transformer Private Limited
CIN No: U31909KA2020PTC141822
Standalone Balance Sheet as at 31st March 2026

In Lakhs

Particulars	Note No	As at 31 March 2026	As at 31 March 2025
ASSETS			
Non-current assets			
Property, Plant and Equipment		-	-
Financial Assets	3	0.10	0.10
Other non-current assets		-	-
Total Non-current Assets		**0.10**	**0.10**
Current assets			
Financial Assets			
Cash and cash equivalents	4	1.52	2.12
Bank balances			
Other current assets	5	0.01	0.20
Total Current Assets		**1.54**	**2.32**
Total Assets		**1.64**	**2.42**
EQUITY and LIABILITIES			
Equity Share Capital	6	1.00	1.00
Other Equity	7	(2.56)	(1.78)
Total Equity		**(1.56)**	**(0.78)**
Non-current liabilities			
Financial Liabilities		-	-
Borrowings		-	-
Other Non current liabilities		-	-
Total Non-current liabilities		-	-
Current liabilities			
Financial Liabilities			
Trade Payables			
total outstanding dues of micro enterprises and small enterprises		-	-
total outstanding dues of others		-	-
Other financial liabilities	8	0.20	0.20
Other current liabilities	9	3.00	3.00
Total Current liabilities		**3.20**	**3.20**
Total liabilities		**3.20**	**3.20**
Total Equity and Liabilities		**1.64**	**2.42**
The accompanying material accounting policies and notes form an integral part of the Standalone financials statements	1-16		

For PSCA & Co
(Formely know as Parikh Shah Chotalia & Associates)
Chartered Accountants
FRN: 118493W

PSCA & CO. Vadodara Mem. No. 168227 Chartered Accountants

Sharadkumar G. Kothari
Partner
Membership No.168227
Place: Vithal Udyognagar
Date: May 07, 2026

For and on behalf of Board of Directors,
Atlanta Transformer Private Limited

Niral K. Patel
Director
DIN : 00213356
Place: Vithal Udyognagar
Date: May 07, 2026

Tanmay S.Patel
Director
DIN : 00213319

ATLANTA TRANSFORMERS PVT. LTD. BENGALORE

Atlanta Transformer Private Limited
CIN No: U31909KA2020PTC141822
Standalone Statement of Profit & Loss for the period ended on 31 March 2026

In Lakhs

Particulars	Note No	For Year ended 31March 2026	For Year ended 31 March 2025
Income			
Revenue From Operations		-	-
Other Income	10	-	0.04
Total Income			
Expenses			
Cost of materials consumed		-	-
Changes in inventories of finished goods, Stock in Trade and work in progress		-	-
Employee benefits expense		-	-
Finance costs		-	-
Depreciation and amortization expense		-	-
Other expenses	11	0.78	0.53
Total Expenses		**0.78**	**0.53**
Profit/(loss) before tax		**(0.78)**	**(0.50)**
Tax expense			
Current tax		-	-
Deferred tax		-	-
Short/Excess provision of tax		-	-
Total Tax expense		(0.78)	(0.50)
Profit/(loss) after tax for the period		**(0.78)**	**(0.50)**
Other Comprehensive Income			
OCI that will not be reclassified to P&L		-	-
Total Other Comprehensive Income		-	-
Total Comprehensive Income for the period		**(0.78)**	**(0.50)**
Earnings per equity share	12		
Basic		(7.80)	(4.96)
Diluted		(7.80)	(4.96)

The accompanying material accounting policies and notes form an integral part of the Standalone financials statements — 1-16

For PSCA & Co
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Date: May 07, 2026

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ATLANTA TRANSFORMERS PVT. LTD. BENGALORE

Atlanta Transformer Private Limited
CIN No: U31909KA2020PTC141822
Statement of change in Equity for the year ended on 31.03.26

A. Equity Share Capital

Current reporting period In Lakhs

Particulars	**Amount**
As at 1 April 2025	1.00
Changes in Equity Share Capital due to Prior Period Errors	-
Restated Balance as at	-
Changes in Equity Share Capital during the year	-
As at 31 March 2026	1.00

Previous reporting period In Lakhs

Particulars	**Amount**
As at 1 April 2024	1.00
Changes in Equity Share Capital due to Prior Period Errors	-
Restated Balance as at	-
Changes in Equity Share Capital during the year	-
As at 31 March 2025	1.00

B. Other Equity

Current reporting period In Lakhs

Particulars	**Reserve & Surplus**	**Total**
	Retained Earnings	
Balance as at 1 April 2025	(1.78)	**(1.78)**
Changes in Accounting Policy or Prior Period Errors	-	
Restated balance as at 1 April 2025		
Add: Profit/(Loss) during the year	(0.78)	**(0.78)**
Add: Fair Value change of Equity Instruments through other comprehensive income		
Remeasurement Gain/(Loss) of defined Benefit Plan(net of tax)		
Total Comprehensive Income/(Expense)	**(2.56)**	**(2.56)**
Balance as at 31 March 2026	**(2.56)**	**(2.56)**

Other Equity

Previous reporting period In Lakhs

Particulars	**Reserve & Surplus**	**Total**
	Retained Earnings	
Balance as at 1 April 2024	(1.28)	**(1.28)**
Changes in Accounting Policy or Prior Period Errors	-	
Restated balance as at 1 April 2024		
Net profit/(loss) during the year	(0.50)	**(0.50)**
Add: Fair Value change of Equity Instruments through other comprehensive income		
Remeasurement Gain/(Loss) of defined Benefit Plan(net of tax)		
Total Comprehensive Income/(Expense)	**(1.78)**	**(1.78)**
Balance as at 31 March 2025	**(1.78)**	**(1.78)**

For PSCA & Co
(Formely know as Parikh Shah Chotalia & Associates)
Chartered Accountants
FRN: 118493W

PSCA & Co. Vadodara Mem. No. 168227 Chartered Accountants

Sharadkumar G. Kothari
Partner
Membership No.168227
Place: Vithal Udyognagar
Date: May 07, 2026

For and on behalf of Board of Directors,
Atlanta Transformer Private Limited

Atlanta Transformers Pvt. Ltd. Bengalore

Niral K. Patel
Director
DIN : 00213356
Place: Vithal Udyognagar
Date: May 07, 2026

Tanmay S.Patel
Director
DIN : 00213319

Atlanta Transformer Private Limited
CIN No: U31909KA2020PTC141822
Standalone Cash Flow Statement for the period ended on 31st March 2026

In Lakhs

Particulars	For Year ended 31March 2026	For Year ended 31 March 2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	(0.78)	(0.50)
Adjustments for:		
Finance Cost	-	(0.04)
Operating profit before working capital changes	(0.78)	(0.53)
Movements in working capital :		
Adjustment for (increase) / decrease in operating assets		
Increase in Non Current Financial Assets	-	(0.10)
Increase in Other current assets	0.18	(0.20)
Adjustment for Increase/ (decrease) in operating liabilities		
Increase/decrease in other current liabilities	-	3.00
Increase / (decrease) in trade payables	-	(0.12)
Cash generated from operations	(0.60)	2.05
Income tax paid (net)		
Net cash generated by operating activities	(0.60)	2.05
CASH FLOWS FROM INVESTING ACTIVITIES		
Net cash (used in) / generated by investing activities	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Finance Cost	-	0.04
Net cash used in financing activities	-	0.04
Net increase / (decrease) in cash and cash equivalents	(0.60)	2.09
Cash and cash equivalents at the beginning of the year	2.12	0.03
Exchange gain loss on Cash and cash equivalents		-
Cash and cash equivalents at the end of the year	1.52	**2.12**

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
Reconciliation of Cash and Cash Equivalents with Balance Sheet:		
Cash and cash equivalents includes		
Cash on hand	-	-
Balances with Banks	1.52	2.12

For PSCA & Co
(Formely know as Parikh Shah Chotalia & Associates)
Chartered Accountants
FRN: 118493W

PSCA & CO. Vadodara Mem. No. 168227 Chartered Accountants

Sharadkumar G. Kothari
Partner
Membership No.168227
Place: Vithal Udyognagar
Date: May 07, 2026

For and on behalf of Board of Directors,
Atlanta Transformer Private Limited

ATLANTA TRANSFORMERS PVT. LTD. BENGALORE

Niral K. Patel
Director
DIN : 00213356
Place: Vithal Udyognagar
Date: May 07, 2026

Tanmay S.Patel
Director
DIN : 00213319

Atlanta Transformer Private Limited
CIN No: U31909KA2020PTC141822
Notes forming part of the Standalone Financial Statements

1 COMPANY INFORMATION

ATLANTA TRANSFORMERS PRIVATE LIMITED (the 'Company') is a private limited company with registered office situated at Bashettyhalli Village -Doddaballapur, Bangalore, Karnataka. The Company is engaged in manufacturing of Transformers.

2 Statement of compliance

These standalone financial statements have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules,2015 as amended from time to time.

3 SIGNIFICANT ACCOUNTING POLICIES

A Basis of Preparation

These standalone financial statements have been prepared on historical cost basis except for certain financial instruments and defined benefit plans which are measured at fair value or amortised cost at the end of each reporting period. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. All assets and liabilities have been classified as current and non-current as per the Company's normal operating cycle. Based on the nature of services rendered to customers and time elapsed between deployment of resources and the realisation in cash and cash equivalents of the consideration for such services rendered, the Company has considered an operating cycle of 12 months.

B Use of estimates

The preparation of standalone financial statements in conformity with the recognition and measurement principles of Ind AS requires management of the Company to make estimates and judgements that affect the reported balances of assets and liabilities, disclosures of contingent liabilities as at the date of standalone financial statements and the reported amounts of income and expenses for the periods presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods are affected.

The Company uses the following critical accounting estimates in preparation of its standalone financial statements

(iii) Provision for income tax and deferred tax assets

The Company uses estimates and judgements based on the relevant rulings in the areas of allocation of revenue, costs, allowances and disallowances which is exercised while determining the provision for income tax. A deferred tax asset is recognised to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilised. Accordingly, the Company exercises its judgement to reassess the carrying amount of deferred tax assets at the end of each reporting period.

(v) Provisions and contingent liabilities

The Company estimates the provisions that have present obligations as a result of past events and it is probable that outflow of resources will be required to settle the obligations. These provisions are reviewed at the end of each reporting period and are adjusted to reflect the current best estimates.

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The Company uses significant judgements to assess contingent liabilities. Contingent liabilities are recognised when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. Contingent assets are neither recognised nor disclosed in thestandalone financial statements.

C Impairment

At the end of each reporting period, the Company assesses, whether there is any indication that an asset may be impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Recoverable amount is the higher of fair value less costs of disposal and value in use.

When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cashgenerating units, or otherwise they are allocated to the smallest Company of cash-generating units for which a reasonable and consistent allocation basis can be identified.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used.

The Company bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Company's cash generating unit (CGU).

If the recoverable amount of an asset (or cashgenerating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cashgenerating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss. When an impairment loss subsequently reverses, the carrying amount of the asset (or a cashgenerating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment at least annually, and whenever there is an indication that the asset may be impaired. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

D Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates and laws that have been enacted or substantively enacted by the end of the reporting period.

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Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

(i) When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

(ii) In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except:

(i) When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

(ii) In respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in other comprehensive income or directly in equity.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax for the year

Current and deferred tax are recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively.

E Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

An onerous contract is a contract under which the unavoidable costs (i.e., the costs that the Company cannot avoid because it has the contract) of meeting the obligations under the contract exceed the economic benefits expected to be received under it. The unavoidable costs under a contract reflect the least net cost of exiting from the contract, which is the lower of the cost of fulfilling it and any compensation or penalties arising from failure to fulfil it. The cost of fulfilling a contract comprises the costs that relate directly to the contract (i.e., both incremental costs and an allocation of costs directly related to contract activities).

F Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, that are readily convertible to a known amount of cash and subject to an insignificant risk of changes in value.

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposit held at call with financial institutions, other short - term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the balance sheet.

G Earnings per share

Basic earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is computed by dividing the profit after tax as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

H Standards issued but not yet effective:

For accounting periods beginning on or after 1 April 2026, when an entity breaches any covenant of a long-term loan arrangement on or before the end of the reporting period with the effect that the liability becomes payable on demand, it classifies the liability as current, even if the lender agreed, after the reporting period and before the approval of the financial statements for issue, not to demand payment as a consequence of the breach. An entity classifies the liability as current because, at the end of the reporting period, it does not have the right to defer its settlement for at least 12 months after that date.

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However, an entity classifies the liability as non-current if the lender agreed by the end of the reporting period to provide a period of grace ending at least 12 months after the reporting period, within which the entity can rectify the breach and during which the lender cannot demand immediate repayment.

This amendment is to be applied retrospectively for annual reporting periods beginning on or after 1 April 2026, in accordance with Ind AS 8, Accounting Policies, Accounting Estimates and Errors

For PSCA & Co
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Chartered Accountants
FRN: 118493W

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Partner
Membership No.168227
Place: Vithal Udyognagar
Date: May 07, 2026

For and on behalf of Board of Directors,
Atlanta Transformer Private Limited

ATLANTA TRANSFORMERS PVT. LTD. BENGALORE

Niral K. Patel
Director
DIN : 00213356
Place: Vithal Udyognagar
Date: May 07, 2026

Tanmay S.Patel
Director
DIN : 00213319

Atlanta Transformer Private Limited
CIN No: U31909KA2020PTC141822
Notes forming part of the Standalone Financial Statements

3 Other financial assets - non current

In Lakhs

Particulars	As at 31 March 2026	As at 31 March 2025
Security deposits	0.10	0.10
Total	**0.10**	**0.10**

4 Cash and cash equivalents

In Lakhs

Particulars	As at 31 March 2026	As at 31 March 2025
Balances with Banks		
In Current Account	1.52	2.12
Cash on hand	-	-
Total	**1.52**	**2.12**

5 Other current assets

In Lakhs

Particulars	As at 31 March 2026	As at 31 March 2025
Advances other than capital advances	0.01	0.20
Total	**0.01**	**0.20**

6 Equity Share Capital

In Lakhs

Particulars	As at 31 March 2026	As at 31 March 2025
Authorised Share Capital		
10000 Equity Shares of Rs. 10 each	1.00	1.00
Issued, subscribed & fully paid up		
10000 Equity Shares of Rs. 10 each	1.00	1.00
Total	**1.00**	**1.00**

Reconciliation of Share Capital

Particulars	As at 31 March 2026		As at 31 March 2025	
	Number of Shares	Amount	Number of Shares	Amount
Opening Balance	10,000	1.00	10,000	1.00
Changes due to prior period error	-	-	-	-
Issued during the year	-	-	-	-
Adjustment	-	-	-	-
Deletion	-	-	-	-
Closing balance	**10,000**	**1.00**	**10,000**	**1.00**

Rights, preferences and restrictions attached to shares

For all matters submitted to vote in a shareholders meeting of the Company every holder of an equity share as reflected in the records of the Company on the date of the shareholders meeting shall have one vote in respect of each share held. Any dividend declared by the company shall be paid to each holder of Equity shares in proportion to the number of shares held to total equity shares outstanding as on that date. In the event of liquidation of the Company all preferential amounts if any shall be discharged by the Company. The remaining assets of the Company shall be distributed to the holders of equity shares in proportion to the number of shares held to the total equity shares outstanding as on that date.

Equity Share holder holding more than 5%

Name of Share Holder	As at 31 March 2026		As at 31 March 2025	
	No of Shares	% of Shareholding	No of Shares	% of Shareholding
Atlanta Electricals Pvt Ltd	10,000	100%	10,000	100%

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Shares held by promoters at the end of the year

Name of Promotor	Class of Shares Equity/Preference	No. of Shares	% of total shares	% Change during the year
Atlanta Electricals Limited	Equity	10,000	100%	-

Previous Year

Name of Promotor	Class of Shares Equity/Preference	No of Shares	% of total shares	% Change during the year
Atlanta Electricals Limited	Equity	10,000	100%	-

Shares held by Holding & other Associated Companies

Name of Share Holder	As at 31 March 2026		As at 31 March 2025	
	No of Shares	% of Shareholding	No of Shares	% of Shareholding
Holding Company: Atlanta Electricals Limited	10,000	100%	10,000	100%

7 Other Equity

In Lakhs

Particulars	As at 31 March 2026	As at 31 March 2025
Securities premium	-	-
General Reserve	-	-
Retained earnings	(2.56)	(1.78)
Equity instruments through other comprehensive income	-	-
Other items of OCI	-	-
Total	**(2.56)**	**(1.78)**

Movement of Other Equity

In Lakhs

Particulars	As at 31 March 2026	As at 31 March 2025
Retained Earnings		
Balance at the beginning of the year	(1.78)	(1.28)
Add: Profit/(Loss) during the year	(0.78)	(0.50)
Less: Appropriation	-	-
Balance at the end of the year	**(2.56)**	**(1.78)**
Total	**(2.56)**	**(1.78)**

Nature of Reserve & Surplus

Retained Earnings

Retained earnings are the profits that the Company has earned/incurred till date, less any transfer to general reserve, dividends or other distrubtions paid to shareholders Retained earnings including re-measurement loss / (gain) on defined benefit plan, net of taxes that will not be reclaissified to Statement of Profit and Loss.

8 Other financial liabilities- current

In Lakhs

Particulars	As at 31 March 2026	As at 31 March 2025
Expenses Payable	0.20	0.20
Total	**0.20**	**0.20**

9 Other current liabilities

In Lakhs

Particulars	As at 31 March 2026	As at 31 March 2025
Advance for Expenses	3.00	3.00
Total	**3.00**	**3.00**

10 Other Income

In Lakhs

Particulars	As at 31 March 2026	For Year ended 31 March 2025
Interest income		
Bank Charges Refund	-	0.04
Total	-	**0.04**

PSCA & CO. Vadodara Chartered Accountants

11 Other expenses

In Lakhs

Particulars	As at 31 March 2026	For Year ended 31 March 2025
Printing & Stationery	-	-
Legal & Professional Charges	0.66	0.53
Audit Fee	0.12	-
Total	**0.78**	**0.53**

12 Earning per share

Particulars	As at 31 March 2026	For Year ended 31 March 2025
Profit attributable to equity shareholders in Lakhs	(0.78)	(0.50)
Weighted average number of Equity Shares	10,000	10,000
Earnings per share basic (Rs)	(7.80)	(4.96)
Earnings per share diluted (Rs)	(7.80)	(4.96)
Face value per equity share (Rs)	10.00	10.00

13 Auditors' Remuneration

In Lakhs

Particulars	As at 31 March 2026	For Year ended 31 March 2025
Payments to auditor as		
- Auditor	0.10	0.10
Total	**0.10**	**0.10**

14 Related Party Disclosure

(i) List of Related Parties

	Relationship
Atlanta Electricals Limited	Holding Company
Atlanta Trafo Limited (formely know as BTW-Atlanta Transformers India Private Limited)	Fellow Subsidiary
AE Components Private Limited	Fellow Subsidiary
Niral K. Patel	Director
Tanmay S. Patel	Director

(ii) Related Party Transactions

In Lakhs

Particulars	Relationship	As at 31 March 2026	For Year ended 31 March 2025
Advance Received			
- Atlanta Electricals Limited	Holding Company	-	3.00

(iii) Related Party Transactions

In Lakhs

Particulars	Relationship	As at 31 March 2026	For Year ended 31 March 2025
Advance Payable			
- Atlanta Electricals Limited	Holding Company	3.00	3.00

15 Other Statutory Disclosures as per the Companies Act, 2013

1. The Company does not have any Immovable Property whose title deeds are not held in the name of the Company.

2. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

3. The Company has not advanced any loans or advances in the nature of loans to specified persons viz. promoters, directors, KMPs, related parties; which are repayable on demand or where the agreement does not specify any terms or period of repayment.

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4. The Company has utilised funds raised from issue of securities or borrowings from banks and financial institutions for the specific purposes for which they were issued/taken.

5. The Company has obtained borrowings from banks or financial institutions on the basis of security of current assets Refer Note Borrowings Current Financial Liabilities

6. The Company has not been declared as a wilful defaulter by any lender who has powers to declare a company as a wilful defaulter at any time during the financial year or after the end of reporting period but before the date when financial statements are approved.

7. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a) 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

b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

8. The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

a) 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

b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiarie

9. The Company does not have any transactions with struck-off companies.

10. The Company does not have any transaction which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

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

12. The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.

13. All the compliances related to charge on Assets are fullfilled as on the date of this report.

14. There is no business activity which is beib=ng carried out during the current year aswell as perceeding previous year therefor ratios are not being calculated

16 Figures of the previous year have been regrouped/re-cast wherever necessary.

For PSCA & Co
(Formely know as Parikh Shah Chotalia & Associates)
Chartered Accountants
FRN: 118493W

P S C A & CO. Vadodara Mem. No. 168227 Chartered Accountants

Sharadkumar G. Kothari
Partner
Membership No.168227
Place: Vithal Udyognagar
Date: May 07, 2026

For and on behalf of Board of Directors,
Atlanta Transformer Private Limited

Niral K. Patel
Director
DIN : 00213356
Place: Vithal Udyognagar
Date: May 07, 2026

Tanmay S.Patel
Director
DIN : 00213319

ATLANTA TRANSFORMERS PVT. LTD. BENGALORE