A T K & ASSOCIATES
Chartered Accountants

C-40, Second Floor, Ten Tower, Above Indian Bank, Sector 15, Vasundhara Ghaziabad – 201012 (U.P)
Ph: 88828-54825, 98188-30255 E-Mail: atkandassociates@gmail.com

INDEPENDENT AUDITOR'S REPORT

To,
The Members
TNA Solutions Limited
(CIN – U46410MP2024PLC071835)

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **TNA Solutions Limited** ("the Company"), which comprises the Balance Sheet as at 31st March 2026, and the statement of Profit and Loss Account for the year ended 31st March 2026, the statement of cash flow for the year ended 31st March 2026 and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the Balance sheet the Company as at 31st March 2026 and its Profit/Loss including the cash flow statement, for the year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities of Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, 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 are sufficient and appropriate to provide a basis for our opinion.

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FRN 018918C
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Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our 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.

Emphasis of Matter

There is nothing comes to our notice while conducting the audit that requires attention and comment in the notes to the financial statements.

Management's and Those Charged with Governance Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act, read with rule 7 of the companies (Accounts) Rules, 2014.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls,

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that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the Going Concern Basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists,

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we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease continue as a going concern.

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

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the 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 interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we enclose in the **"Annexure-A"** a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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;

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(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;

(d) *In* our opinion, the aforesaid standalone 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 as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to standalone financial statements."

(g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended,
In Our opinion and best of our information and according to the information and explanation given to us, the remuneration paid by company to its directors during the current period in accordance with the provision of section 197 of the Act.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company 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, other than as disclosed in the notes to the 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(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have 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 (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. No dividend have been declared or paid during the year by the company.

UDIN	**26404791FJGUXX4534**

For ATK & Associates
FRN 018918C

A.T.K. & ASSOCIATES FRN-018918C Chartered Accountants

Place: Ghaziabad
Date: 03/07/2026

CA. Ankur Tayal
(Partner)
Membership No. 404791

Annexure 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of TNA Solutions Limited of even date)

Report on the Internal Financial Controls with reference to Standalone Financials Statements under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 (the "Act")

We have audited the internal financial controls with reference to standalone financial statements of TNA Solutions Limited (the "Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's and Board of Directors' Responsibility for Internal Financial Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to standalone financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to standalone financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to standalone financial statements was established and maintained and if such controls operated effectively in all material respects.

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

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to standalone financial statements.

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FRN-018918C
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Meaning of Internal Financial Controls with reference to standalone financial statements

A company's internal financial control with reference to standalone financial statements 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 principles. A company's internal financial control with reference to standalone financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations 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 financial statements.

Inherent Limitations of Internal Financial Controls with reference to Standalone Financial Statements

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 with reference to standalone financial statements to future periods are subject to the risk that the internal financial control with reference to standalone financial statements 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, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to standalone financial statements and such internal financial controls with reference to standalone financial statements were operating effectively as at March 31, 2026, based on the criteria for internal financial control with reference to standalone financial statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

UDIN	**26404791FJGUXX4534**

For ATK & Associates
FRN 018918C

A.T.K. & ASSOCIATES FRN-018918C Chartered Accountants

CA. Ankur Tayal
(Partner)
Membership No. 404791

Place: New Delhi
Date: 03/07/2026

Annexure 'B'

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of TNA Solutions Limited of even date).

In terms of the information and explanations sought by us and given by the company and books of account and records examined by us in the normal course of audit to the best of our knowledge and belief, we state that:

(i) In respect of the company's property, plant and equipment and intangible assets

(a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) The company has maintained proper records showing full particulars of intangible assets;

(b) As explained to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;

(c) There is no any immovable property held in the name of the company as disclosed in the financial statements. Accordingly, the reporting under Clause 3(i)(c) of the Order is not applicable to the Company.

(d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.

(e) As explained to us and on the basis of our examination of the records of the Company, there are 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.

(ii) In respect of company's inventories:

(a) Being the company is engaged in the business of manufacturer of home furnishing products like Bedsheets, mattress protectors, pillow covers, towels and allied products. Inventories are valued at cost or NRV whichever is lower.

(b) The company has availed working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year.

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(iii) The company has not provided any guarantee or granted any loans, secured or unsecured, to companies or any other parties during the year.

(iv) In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

(v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.

(vi) As per information & explanation given by the management, maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act but such provisions are not applicable on the company.

(vii) In respect of statutory dues:

(a) The company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March,2026 for a period of more than six months from the date they became payable.

(b) As explained to and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.

(viii) The Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

(ix) In respect of borrowings:

(a) In our opinion, during the year, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) the company has not been declared a willful defaulter by any bank or financial institution or other lender;

(c) The Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.

(d) On an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.

(e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. Accordingly, clause 3(ix)(e) is not applicable.

A.T.K. & ASSOCIATES FRN 018918C Chartered Accountants

(f) The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Accordingly, clause 3(ix)(f) is not applicable.

(x) In respect of issue of securities:

(a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) During the year, the company has made private placement of equity shares.

(xi) In respect of fraud:

(a) No fraud by the company or any fraud on the company has been noticed or reported during the course of audit.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) No whistle-blower complaints had been received by the company

(xii) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;

(xiv) In respect of internal audit, there is no obligation as per section 138 of the companies act, 2013 on the company to conduct the internal audit.

(xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) The Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable. ,

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

A.T.K. & ASSOCIATES FRN-018918C Chartered Accountants

(d) The Group does not have any CIC as part of the Group.

(xvii) The company has not incurred cash losses in the financial year and in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

(xix) On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xx) Based on the information and explanations provided to us and our audit procedures performed, we report that the Company has spent the amount required to be spent towards Corporate Social Responsibility (CSR) activities during the year in compliance with the provisions of Section 135 of the Act.

(xxi) There have been no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies.

For A T K & ASSOCIATES
Chartered Accountants
FRN 018918C

A.T.K. & ASSOCIATES FRN-018918C Chartered Accountants

CA. Ankur Tayal
(Partner)
Membership No. 404791

Place: Ghaziabad
Date: 03/07/2026

TNA Solutions Limited
CIN No.: U40106DL2019PTC349854
BALANCE SHEET AS AT 31st March 2026

Amount (Rs in Lacs)

	PARTICULARS	NOTE	As At 31.03.2026	As At 31.03.2025
A)	**Equity And Liabilities**			
1	**Shareholders's Funds**			
(a)	Share Capital	1	300.00	285.00
(b)	Reserve And Surplus	2	3,296.89	2,011.52
			3,596.89	**2,296.52**
2	**Non Current Liability**			
(a)	Long Term Borrowings	3	410.49	120.33
(b)	Long Term Provisions	5	15.63	-
			426.11	**120.33**
3	**Current Liability**			
(a)	Short Term Borrowings	6	4,217.89	2,455.23
(b)	Trade Payables	7		
	-Micro And Small Enterprises		-	-
	-Other Than Micro And Small Enterprises		615.39	546.84
(c)	Deferred tax liabilities (Net)	4	17.07	-
(d)	Other Current Liabilites	8	240.60	76.40
(e)	Short Term Provisions	9	312.24	257.62
			5,403.19	**3,336.08**
	TOTAL		**9,426.20**	**5,752.93**
B)	Assets			
1	**Non Current Assets**			
(a)	Property, Plant And Equipment	14	523.03	229.97
(b)	Intangible Assets	14	14.62	8.11
(c)	Deferred Tax Assets	4	-	2.18
			537.65	**240.25**
2	**Current Assets**			
(a)	Inventories	10	3,605.52	2,463.98
(b)	Trade Receivables	11	3,653.84	1,738.15
(c)	Cash & Cash Equivalent	12	304.59	428.43
(d)	Short-Term Loans And Advances	13	1,324.59	882.11
			8,888.55	**5,512.68**
	TOTAL		**9,426.20**	**5,752.93**

Significant Accounting Policies and Notes are Integral Part of Financial Statement

For M/s ATK & Associates
Chartered Accountants
FRN: 018918C

A.T.K. & ASSOCIATES FRN-018918C Chartered Accountants

CA Ankur Tayal
(Partner)
Membership No: 404791

Place: Ghaziabad
Date: 03/07/2026
UDIN: 26404791FJGUXX4534

For and on behalf of the Board of Directors of
TNA Solutions Limited

For TNA SOLUTIONS LIMITED
DIRECTOR

Ambuj Jain
(Managing Director)
DIN : 09324028

Place: Indore
Date: 03/07/2026

For TNA SOLUTIONS LIMITED
DIRECTOR

Ayush Jain
(Whole-time Director)
DIN : 10537350

Place: Indore
Date: 03/07/2026

TNA Solutions Limited

CIN No.: U40106DL2019PTC349854

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31st March, 2026

Amount (Rs in Lacs)

PARTICULARS	NOTE	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
Revenue			
Revenue From Operation (Gross)	15	10,782.84	6,736.97
Other Income	16	262.29	66.80
Total Income		**11,045.13**	**6,803.77**
Expenses			
Cost of Goods Sold	17	6,459.80	3,646.46
Changes In Inventory	18	99.40	647.97
Employee Benefits Expenses	19	566.78	388.93
Finance Cost	20	495.12	250.72
Depreciation & Amortisation Expenses	14	73.59	34.90
Other Expenses	21	2,064.78	1,078.97
Total Expenses		**9,759.46**	**6,047.95**
Profit Before Tax		**1,285.67**	**755.82**
Less: Tax Expenses			
Provision For Tax		310.74	207.03
Deferred Tax Charge/ (Credit)		19.25	-
Total Tax Expense		**329.99**	**207.03**
Profit After Tax		**955.68**	**548.80**
Earning Per Equity Share	22		
(1) Basic		32.44	20.46
(2) Diluted		32.44	20.46

Significant Accounting Policies and Notes are Integral Part of Financial Statement

For M/s ATK & Associates
Chartered Accountants
FRN: 018918C

A.K. ASSOCIATES FRN-018918C Chartered Accountants

CA Ankur Tayal
(Partner)
Membership No: 404791

Place: Ghaziabad
Date: 03/07/2026
UDIN: 26404791FJGUXX4534

For and on behalf of the Board of Directors of
TNA Solutions Limited

For TNA SOLUTIONS LIMITED
DIRECTOR

Ambuj Jain
(Managing Director)
DIN : 09324028

Place: Indore
Date: 03/07/2026

For TNA SOLUTIONS LIMITED
DIRECTOR

Ayush Jain
(Whole-time Director)
DIN : 10537350

Place: Indore
Date: 03/07/2026

TNA Solutions Limited
CIN No.: U40106DL2019PTC349854
CASH FLOW STATEMENT
For the Period Ended 31.03.2026

Particulars	Amount (Rs in Lacs) 31.03.2026	Amount (Rs in Lacs) 31.03.2025
A. Cash flow from Operating Activities		
Net Profit before taxation and extraordinary items	1,285.67	755.82
Adjustments for :		
Depreciation and Amortization Expenses	73.59	34.90
Finance Expense	495.12	250.72
Operating profit before working capital change & others	**1,854.37**	**1,041.44**
Adjustments for current assets & current liability		
(Decrease)/ Increase in trade payables	68.56	(129.78)
(Decrease)/Increase in Provisions	64.94	18.07
(Decrease)/ Increase in other current liability	164.20	(12.52)
Decrease/ (Increase) in inventory	(1,141.54)	(170.13)
Decrease/ (Increase) in Trade receivables	(1,915.69)	(1,081.96)
Decrease/(Increase) in short term loan & advances	(442.48)	(767.04)
Changes in Working Capital	**(3,202.02)**	**(2,143.37)**
Income Tax Paid	(310.74)	(209.21)
Cash inflow / (Outflow) from operating activities	**(1,658.38)**	**(1,311.13)**
B. Cash flow from investing activities		
Decrease/(Increase) in fixed deposite with bank	(194.23)	(67.13)
Purchase of fixed assets and Intangible assets	(373.16)	(187.18)
Cash Inflow / (outflow) from investing activities	**(567.39)**	**(254.31)**
C. Cash flow from financing activities		
Increase/(Decrease) in OD	(99.70)	1,053.00
Proceeds from Borrowings	4,603.94	397.18
Repayement of Borrowings	(2,451.43)	(454.78)
Procced from issue of share	350.00	1,121.10
Finance Expenses	(495.12)	(250.72)
Cash inflow / (outflow) from financing activities	**1,907.69**	**1,865.78**
D. Net increase in cash & cash equivalents (A+B+C)	(318.08)	300.34
E.Opening Cash & cash equivalents	327.29	26.95
F. Cash & cash equivalents at the end of the year	**9.21**	**327.29**

For M/s ATK & Associates
Chartered Accountants
FRN: 018918C

CA Ankur Tayal
(Partner)
Membership No: 404791

Place: Ghaziabad
Date: 03/07/2026
UDIN: 26404791FJGUXX4534

For and on behalf of the Board of Directors of
TNA Solutions Limited

For TNA SOLUTIONS LIMITED

Ambuj Jain
(Managing Director)
DIN : 09324028

DIRECTOR

Place: Indore
Date: 03/07/2026

For TNA SOLUTIONS LIMITED

DIRECTOR

Ayush Jain
(Whole-time Director)
DIN : 10537350

Place: Indore
Date: 03/07/2026

TNA Solutions Limited
CIN No.: U40106DL2019PTC349854
NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED 31.03.2026

Note :1 Share Capital

In Lacs

Particulars	As At 31.03.2026		As At 31.03.2025	
	Numbers of Shares	Amount (Rs in Lacs)	Numbers of Shares	Amount (Rs in Lacs)
Authorised Shares				
Equity Shares of Rs. 10./- each	30,00,000	300.00	30,00,000	300.00
Issued, Subscribed & Fully Paid Up Shares				
Equity Shares of Rs. 10/- each fully paid up	30,00,000	300.00	28,50,000	285.00

Note :1.1 Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

In Lacs

Particulars	Shares outstanding at the beginning of the year	Shares Issued during the year	Shares brought back during the year	Shares outstanding at the end of the year
Equity shares with voting rights:				
Year ended 31st March, 2026				
- Number of shares	28,50,000	1,50,000.00	-	30,00,000.00
- Amount (Rs.)	285.00	15.00	-	300.00
Year ended 31st March, 2025				
- Number of shares	-	28,50,000.00	-	28,50,000.00
- Amount (Rs.)	-	285.00	-	285.00

Note :1.2 Terms/ Rights attached to Equity Shares

The Company has only one class of equity shares having a face value of Rs. 10 per share. Each holder of Equity Share is entitled to one vote per share. Each of the Equity Share carry the same rights with respect to voting, dividend , etc.

Note :1.3 Details of shareholders holding more than 5% of total shares in the Company at the end of the year.

	March 31,2026		March 31,2025	
	No. of Shares	% Holding	No. of Shares	% Holding
Equity Shares of Rs. 10/- each fully paid				
Ambuj Jain	19,95,000.00	66.50%	19,95,000.00	70.00%
Topfilings India Capital Market	1,87,500.00	6.25%	1,87,500.00	6.58%
Anil Kumar Goel	4,25,000.00	14.17%	4,25,000.00	14.91%
Total no. of issued shares	**26,07,500.00**	**86.92%**	**26,07,500.00**	**91.49%**

Note :1.4 Promoter's Shareholding:

As on 31 March, 2026

Promoter's name	Promoters' Shareholding		% Change during the Year
	No. of Shares	% Of Total Shares	
Equity shares :			
Ambuj Jain	19,95,000	66.50%	-3.50%
Ayush Jain	58,500	1.95%	-0.10%
Tanu Jain	5,000	0.17%	-0.01%

As on 31 March, 2025

Promoter's name	Promoters' Shareholding		% Change during the Year
	No. of Shares	% Of Total Shares	
Equity shares :			
Ambuj Jain	19,95,000	70.00%	70.00%
Ayush Jain	58,500	2.05%	2.05%
Tanu Jain	5,000	0.18%	0.18%

Note :1.5 On August 02, 2025 company issued 60,000/- shares of Face value of Rs. 10 each against Rs. 10 each share and on August 13, 2025 company issued 90,000/- equity shares of Rs. 10 each against Rs. 223.33 each by private placement.

Note 2 : Reserves & Surplus	As At 31.03.2026	As At 31.03.2025
Surplus/(Deficit) in the statement of Profit & Loss		
Opening balance	984.02	-
Transfer from LLP	-	435.22
Add: Profit for the year	955.68	548.80
Less: Prior Period Adjustments	5.31	
Net Surplus in the statement of Profit & Loss	1,934.40	984.02
Less: Bonus Issue		
Net Profit & Loss (A)	**1,934.40**	**984.02**
Security Premium		
Opening balance	**1,027.50**	-
Add: Share issued during the year	335.00	1,027.50
Closing balance	1,362.50	1,027.50
Security Premium (B)	**1,362.50**	**1,027.50**
Total Reserves & Surplus (A+B)	**3,296.89**	**2,011.52**

Note 3 : Long Term Borrowing	As At 31.03.2026	As At 31.03.2025
Secured		
(a) Term Loans / Demand Loans		
From Bank & Financial Institutions	410.49	120.33
Total Long Term Borrowings	**410.49**	**120.33**

Note:

Long term Borrowings of Rs. 396.73 lakhs covers unsecured business loans obtained from multiple financial institutions at a rate of interest which varies from 14% to 18% Per annum and the maximum tenure of the loan is 36 months. Long term borrowings of Rs. 13.75 Lakhs covers car loan hypothecation against fixed assets at rate of interest @ 18% Per annum and tenure of which is 84 months.

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Note 4 : Deferred Tax Liability/Assets	As At 31.03.2026	As At 31.03.2025
Property, Plant And Equipment	(17.07)	2.18
Deferred Tax Assets/(Liabilities)	(17.07)	2.18
Cumulative Balance of Deferred Tax Assets/(Liabilities) (Net)	(17.07)	2.18

Note 5 : Long Term Provisions	As At 31.03.2026	As At 31.03.2025
Gratuity	15.63	
Total	**15.63**	-

Note 6 : Short Term Borrowing	As At 31.03.2026	As At 31.03.2025
Secured		
(a) Term Loans / Demand Loans		
From Bank & Financial Institutions	2,110.15	245.20
From Others	-	-
Sub total (a)	**2,110.15**	**245.20**
c) **Loans and advances from related parties & others(Unsecured)**		
From Shareholder/Related parties	-	2.53
From Others	-	0.06
Sub total (b)	**-**	**2.59**
d) Bank overdraft	2,107.74	2,207.44
Sub total (c)	2,107.74	2,207.44
Total Short Term Borrowings (a+b+c)	**4,217.89**	**2,455.23**

Note:
(a) Term Loans / Demand Loans of Rs. 2107.99 lakhs covers unsecured business loans obtained from multiple financial institutions at a rate of interest which varies from 14% to 18% Per annum and the maximum tenure of the loan is 3 years.
(c) Bank overdraft of Rs. 2107.74 Lakhs is primarily secured by the way of lien marked on Fixed Deposits and hypothecation of Plant & Machinery, Stock, Book Debts at rate of interest @ 9.25% subject to annually renewal.

Note 7 : Trade Payable	As At 31.03.2026	As At 31.03.2025
Micro and Small Enterprises	-	-
Other than Micro and Small Enterprises	615.39	546.84
Total	**615.39**	**546.84**

Ageing of Trade Payable as on 31.03.2026

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	615.39	-	-	-	615.39
(iii) Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
(iv) Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	615.39	-	-	-	**615.39**

Ageing of Trade Payable as on 31.03.2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	546.84	-	-	-	546.84
(iii) Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
(iv) Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	**546.84**	-	-	-	**546.84**

Note 8 : Other Current Liabilities	As At 31.03.2026	As At 31.03.2025
Advances Received from Customers	143.74	15.66
Advances Received from Directors	36.30	6.17
Salary & Wages Payable	38.93	35.44
Statutory Dues Payables	21.56	18.68
Others	-	0.45
Gratuity	0.07	-
Total	**240.60**	**76.40**

Note 9 : Short Term Provisions	As At 31.03.2026	As At 31.03.2025
Provision for Audit fees	1.50	1.00
Income tax Provisions net of Advance tax and TDS	310.74	253.90
Other Payable		2.72
Total	**312.24**	**257.62**

Note 10 : Inventory	As At 31.03.2026	As At 31.03.2025
Raw Material	2,059.04	818.09
Finished Goods	1,546.48	1,645.89
Total	**3,605.52**	**2,463.98**

Note 11 : Trade Receivables	As At 31.03.2026	As At 31.03.2025
Debtors Considered Good	3,653.84	1,738.15
Total	3,653.84	1,738.15

Particulars	Curent but not due	Outstanding for following periods from due date of payment					
		Less than 6 Months	6 months – 1 year	1-2 years	2-3 years	More than 3 years	Total
Trade receivables							
(i) Undisputed Trade receivables – considered good		3,652.86	0.29	0.69	-	-	3,653.84
(ii) Undisputed Trade Receivables – which have significant increase in credit risk		-	-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired		-	-	-	-	-	-
(iv) Disputed Trade receivables - considered good		-	-	-	-	-	-
(v) Disputed Trade receivables – which have significant increase in credit risk		-	-	-	-	-	-
(vi) Disputed Trade receivables – credit impaired		-	-	-	-	-	-
	-	3,652.86	0.29	0.69	-	-	3,653.84

Particulars	Curent but not due	Outstanding for following periods from due date of payment					
		Less than 6 Months	6 months – 1 year	1-2 years	2-3 years	More than 3 years	Total
Trade receivables							
(i) Undisputed Trade receivables – considered good		1,738.15	-	-	-	-	1,738.15
(ii) Undisputed Trade Receivables – which have significant increase in credit risk		-	-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired		-	-	-	-	-	-
(iv) Disputed Trade receivables - considered good		-	-	-	-	-	-
(v) Disputed Trade receivables – which have significant increase in credit risk		-	-	-	-	-	-
(vi) Disputed Trade receivables – credit impaired		-	-	-	-	-	-
	-	1,738.15	-	-	-	-	1,738.15

Note 12 : Cash & Cash Equivalents	As At 31.03.2026	As At 31.03.2025
Balance with Banks	3.04	284.02
Cash in hand	6.17	43.27
Other Bank balances	295.38	101.14
Total	**304.59**	428.43

FD of Rs.295.38 Lakhs mark as Lien with Bank and other financial institutions as security

Note 13: Short-Term Loans and Advances	As At 31.03.2026	As At 31.03.2025
Advance to Suppliers	228.45	645.36
Advance to director	-	-
Prepaid expenses	4.71	4.47
Balance With Revenue Authorities	595.32	208.33
Security deposit	206.07	17.30
Loan and Advances	253.65	6.66
Other Recoverable	36.38	-
Total	1,324.59	882.11

Note 15 : Revenue from Operations	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
Sales		
Sale of Product		
-Domestic	5,341.87	4,264.17
-Export	5,440.96	2,472.79
Total	**10,782.84**	**6,736.97**

Note 16 : Other Income	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
Duty Drawback	84.12	42.25
Exchange Fluctuation	28.49	18.69
Interest Income	10.41	4.73
Write Off	-	0.79
Discount received	0.13	0.26
Misc Income	0.54	0.07
Subsidy from Government	19.91	-
Unrealised Forex Gain	118.69	
Total	**262.29**	**66.80**

Note 17 : Cost of Goods Sold	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
Opening Stock of Raw Material	818.09	-
Add: Purchases of Raw Material	7,672.77	4,448.86
Add: Direct Expenses	27.98	15.69
Less: Closing Stock of Raw Material	2,059.04	818.09
Total	**6,459.80**	**3,646.46**

TNA Solutions Limited

CIN No.: U40106DL2019PTC349854

PARTICULARS OF DEPRECIATION AS PER COMPANIES ACT, 2013

NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED 31.03.2026

14. Property, Plant and Equipment & Intangible assets

PARTICULARS	GROSS BLOCK				DEPRICIATION				NET BLOCK
	AS ON 01.04.25	ADDITIONS / TRANSFERS	DEDUCTIONS	AS ON 31.03.2026	AS ON 31.03.2025	FOR THE PERIOD	ADJUSTMENT	AS ON 31.03.2026	AS ON 31.03.2026
Property, Plant & Equipment									
Furniture and Fittings	71.37	58.36	-	129.73	8.25	17.99	-	26.24	103.49
Plant and Machinery	115.03	87.27	-	202.29	9.54	21.69	-	31.23	171.06
Computers and Laptops	7.12	2.72	-	9.85	2.60	3.14	-	5.74	4.11
Mobile Phone	1.47	0.22	-	1.69	0.67	0.53	-	1.20	0.49
Motor Vehicle	38.95	-	-	38.95	5.91	12.98	-	18.90	20.05
Office Equipments	28.49	5.68	-	34.17	5.49	10.79	-	16.28	17.89
Land	-	205.93	-	205.93	-	-	-	-	205.93
TOTAL (A)	**262.43**	**360.18**	**-**	**622.61**	**32.46**	**67.12**	**-**	**99.58**	**523.03**
Intangible Assets									
Intangible	10.54	12.98	-	23.52	2.44	6.47	-	8.90	14.62
TOTAL (B)	**10.54**	**12.98**	**-**	**23.52**	**2.44**	**6.47**	**-**	**8.90**	**14.62**
TOTAL (A+B)	**272.97**	**373.16**	**-**	**646.13**	**34.90**	**73.59**	**-**	**108.49**	**537.65**

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Note 18 : Changes in Inventory	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
Closing Inventories		
Finished goods	1,546.48	1,645.89
Sub Total (A)	**1,546.48**	**1,645.89**
Opening Inventories		
Finished goods	1,645.89	2,293.85
Sub Total (B)	**1,645.89**	**2,293.85**
Total	**99.40**	**647.97**

Note 19 : Employee Benefits Expenses	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
Employee Salary, Wages and other benefits	488.20	307.61
Director Remuneration	68.19	63.00
Contribution of ESI, PF and other funds	-	17.61
Employee Incentives	-	0.70
Gratuity	10.39	
Total	**566.78**	388.93

Note 20 : Finance Cost	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
Interest on		
-CC limit	223.64	131.88
-Term loan	96.58	48.58
-Bill discounting	90.55	24.39
-Statutory dues	-	0.46
Bank charges	8.10	17.41
Processing fees	52.98	11.18
Other charges	23.28	16.83
Total	**495.12**	**250.72**

Note 21 : Other Expenses	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
Clearing & Forwarding Expense	-	42.39
Bad Debts	3.02	
Sales commission	167.01	53.31
Labour expenses	54.96	87.96
Transportation, Freight, Handling and forwarding Expenses	339.85	160.32
Job work expenses	1,113.42	515.48
Product Design Charges	-	2.97
Testing & Inspection Charges	13.18	3.94
Power and fuel	13.67	10.75
Interest & Penalty	31.47	-
Insurance expenses	15.79	3.36
Legal and professional	69.79	65.72
Audit fee	1.50	1.00
office expenses	68.16	53.01
Advertisment and publicity	29.83	13.91
Rent	97.39	37.93
Travelling and conveyance	33.85	23.19
Consumable expenses	-	2.96
CSR Expenses	9.45	-
Certification expenses	0.11	-
Unadjusted Forex Gain/Loss	0.00	
Miscellaneous expenses	2.33	0.76
Total	**2,064.78**	**1,078.97**

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Note 22: Earnings Per Share

Particulars	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
Profit attributable to the equity holders of the Company	955.68	548.80
Weighted average number of equity shares for EPS (in nos)	29,46,328.77	26,82,851.99
Adjustment for calculation of Diluted EPS (in nos)	-	-
Weighted average number of equity shares for Diluted EPS (in nos)	29,46,328.77	26,82,851.99
Earnings per share		
Basis	32.44	20.46
Diluted	32.44	20.46
Face value per equity share (Rs.)	10.00	10.00

Note 23 : Other Statutory Informations

(1) The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property

(2) The Company do not have any transactions with companies struck off.

(3) During the Year, Following Charges has been satisfied are as given below:

During the year under audit, the company has the existing charges of Rs. 20.00 crores and 1.50 crores created in favour of Canara Bank, and the same has been duly registered with the Regitrar of companies.

(4) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

(5) The Company have 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

(6) The Company have 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 Beneficiaries,

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

(8) The current year's financial figures are not comparable with those of the previous year, as the Company was converted from a Limited Liability Partnership (LLP) into a Private Limited Company with effect from 23 June 2024.

Note 24: Commitments and contingent liabilities

The Company does not have any contingent liability as on March 31, 2026.

Note 25: Segment reporting

It has been determined that the Company's operations are concentrated within a single business and geographical segment. Therefore, segment reporting disclosures are not applicable.

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Note: 26 LIST OF RELATED PARTIES AS PER AS - 18	
Particulars	**Names of related parties**
Directors and Key Management Personnel (KMP)	Mr. Ambuj Jain Mr. Ayush Jain Mrs. Tanu Jain
Relatives of KMP	Mr. Anupam Jain Mr. Anuj Jain Mrs Nisha Jain Mrs Megha Jain
Enterprises in which KMP/Relatives of KMP can exercise signifincant influence	Avni Impex
	Tex Global Inc

In Lacs

Particulars	As at 31.03.2026	As as 31.03.2025
A) Director Remuneration		
Ambuj Jain	42.01	36.00
Ayush Jain	17.51	13.50
Tanu Jain	17.51	13.50
B) Remunaration Paid to Relatives of KMP		
Nisha Jain	5.00	4.50
Megha Jain	8.27	3.14
Borrowings taken		
Ambuj Jain	45.25	82.50
Ayush Jain	95.75	25.06
Tanu Jain	10.00	-
Borrowings Repaid		
Ambuj Jain	22.94	150.47
Ayush Jain	92.63	21.42
Tanu Jain	7.71	0.13
Transactions With Avni Impex		-
Purchases Made	836.82	-
Advance Given	200.00	-
Transactions With Tex Global INC		
Sale of Goods	632.43	-
Payment of Reimbursements		-
Ambuj Jain	19.24	21.59
Anuj Jain	2.50	0.75
Megha Jain	1.41	2.24
Ayush Jain	-	12.99
Outstanding Balance (Receivables)/Payable		
Ambuj Jain		
- Borrowings Payable	24.83	2.53
Ayush Jain		
- Reimbursement Payable	9.29	6.17
Tanu Jain		
- Borrowings Payable	2.18	-
Anuj Jain		
- Reimbursement Payable	0.09	-
Avni Impex (Debtor)		
- Receivable	(292.43)	(36.46)
- Avni Impex Advance	(200.00)	-
Tex Global INC	(541.26)	-

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Notes 27: Solvency						
Ratio	**Numerator**	**Numerator - Mar 26**	**Denominator**	**Denominator - Mar 26**	**31.03.2026**	**Reason for variance**
Current ratio	Current Assets	8,888.55	Current Liabilities	5,403.19	1.65	Increase due to increase in current aseets
Debt- Equity Ratio	Total Debt	4,628.37	Shareholder's Equity	3,596.89	1.29	
Debt Service Coverage ratio	Earnings for debt service = Net profit after taxes + Non-cash operating expenses	1,029.27	Repayment of Borrowings	2,451.43	0.42	Decrease due to increase in borrowings
Return on Equity ratio	Net Profits after taxes – Preference Dividend	955.68	Average Shareholder's Equity	5,893.42	16.22%	Decrease due to issue of shares during the year
Inventory Turnover ratio	Cost of goods sold	6,559.20	Average Inventory	3,034.75	2.16	
Trade Receivable Turnover Ratio	Net credit sales = Gross credit sales - sales return	10,782.84	Average Trade Receivable	2,696.00	4.00	Decrease due to increase of sales during the year
Trade Payable Turnover Ratio	Net credit purchases = Gross credit purchases - purchase return	7,672.77	Average Trade Payables	581.11	13.20	Invctrease due to increase of purchases during the year
Net Working Capital Turnover Ratio	Net sales = Total sales - sales return	10,782.84	Average Working Capital	5,661.96	1.90	Decrease due to increase of sales during the year
Net Profit ratio	Net Profit	955.68	Net sales = Total sales - sales return	10,782.84	8.86%	
Return on Capital Employed	Earnings before interest and taxes	1,780.79	Capital Employed = Total Assets - Current Liabilities	4,023.01	44.27%	Decrease due to increase in sales during the year

A.T.K. & ASSOCIATES
FRN-018918C
Chartered Accountants

TNA Solutions Limited

Corporate Identification Number (CIN) : U46410MP2024PLC071835

Accounting policies

1. **Corporate Information:**

TNA Solutions Limited Converted into a Company From TNA Solutions LLP to TNA Solutions Limited on 23rd June, 2024 under the Companies Act, 2013.

2. **Significant Accounting Policies:**

2.1 Basis of accounting and preparation of Financial Statements

a) The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAPs) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013.

b) The Financial Statements are prepared as a Going concern concept under the historical cost convention on an accrual basis unless specifically stated.

2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAPs requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.3 Tangible Fixed Assets

Fixed Assets are stated at their original cost of acquisition. Cost comprises of Purchase price and any attributable cost of bringing the assets in working condition for the intended use.

2.4 Depreciation and Amortisation

Depreciation has been provided on the Written Down Value of the fixed assets in the manner as prescribed in the Schedule II of the Companies Act, 2013 and other applicable laws.

2.5 Inventories

Inventories are valued at cost or net realizable value, whichever is lower.

2.6 Cash and Cash Equivalents

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

2.7 Revenue Recognition

The company recognizes revenue on an accrual basis.

2.8 Provisions and Contingencies

A provision is recognised when the Company has a present obligation as a result of past events 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.

2.9 Foreign Currency Transactions

Transactions made in foreign currency, if any, are recorded at the exchange rate prevailing on the date of transaction. Any gain or losses arising due to exchange differences at the time of transaction or settlement are accounted for in the Profit & Loss A/c.

2.10 Deferred Tax

Deferred Tax is measured based on the tax rates and the tax law enacted or substantively enacted by the Balance Sheet date. The Deferred Tax is recognised and carried forward only to the extent that there is a reasonable certainty that the assets will be realized in future.

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