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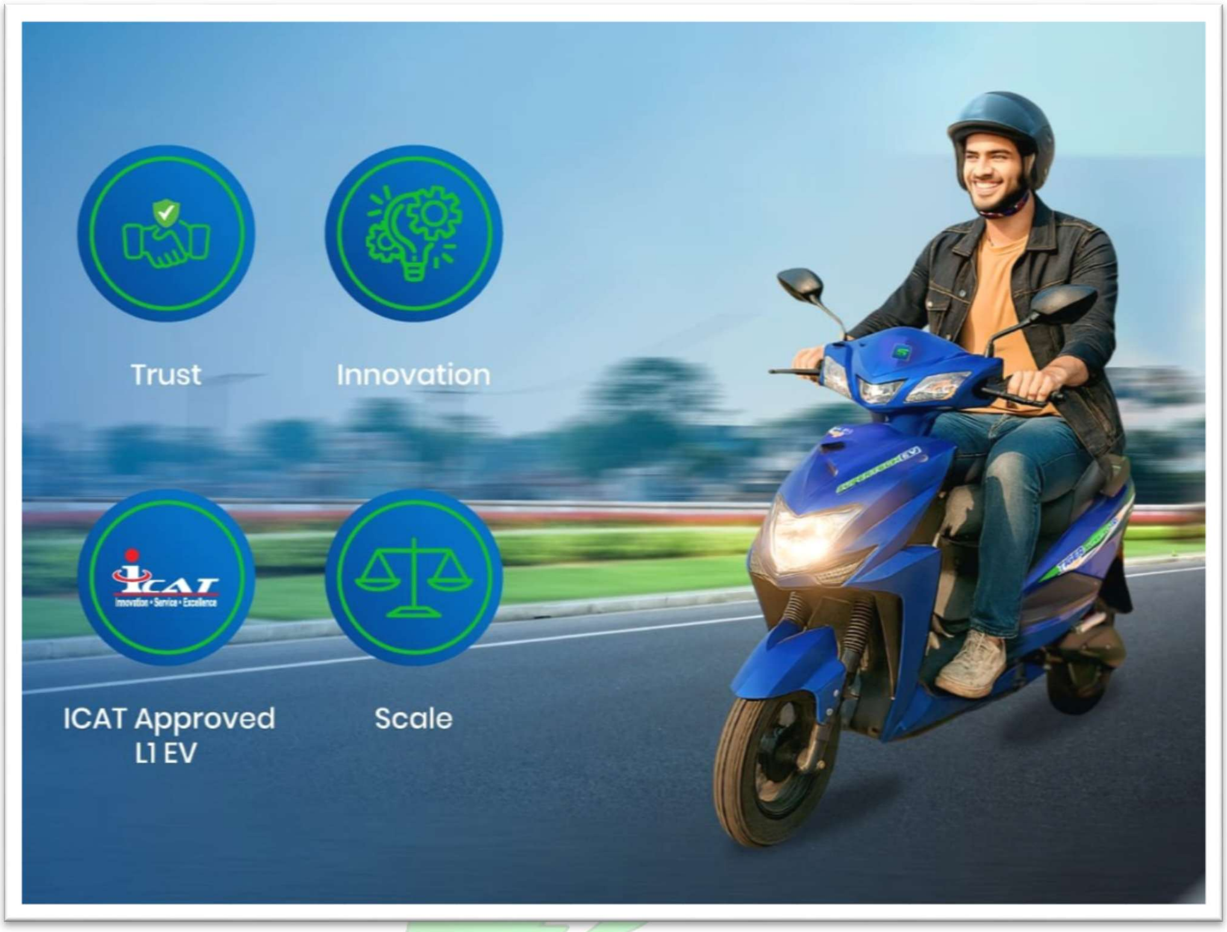
SUPERTECH EV LIMITED
4th Annual Report 2025-26

Vision: Our EV drives clean, everyday mobility for a smarter, greener future.

Mission: In-house EVs engineered for India—efficient, reliable, and built for value.



Our Company was originally incorporated as a Private Limited Company under the name of "Supertech EV Private Limited" on August 12, 2022, under the provisions of the Companies Act, 2013 with the Registrar of Companies, NCT of Delhi & Haryana. Subsequently, the name of our company was changed from "Supertech EV Private Limited" to "Supertech EV Limited" and a Certificate of Incorporation pursuant to conversion into Public Limited dated December 21, 2022, issued by the Registrar of Companies, NCT of Delhi & Haryana. Subsequently, on March 31, 2023, the running business of the proprietorship concern of our Promoter namely "Supertech Inc" was taken over by the Company,

Supertech EV Limited, core focus lies in capitalizing on the burgeoning opportunities presented by the electrification of mobility, aligning our efforts with India's vision for a cleaner, greener future. With a diverse portfolio of electric vehicles, including E-Rickshaws and E-Scooters, we cater to the evolving needs of the Indian automobile market. Our company has rapidly evolved to become a significant player in the market, specializing in the design, development, manufacturing, and distribution of high-quality electric two-wheelers and E-rickshaws.

Committed to addressing the urgent need for electric mobility solutions in India, Supertech EV Limited focuses on delivering user friendly, technologically advanced and affordable electric scooters. The company's mission extends beyond product excellence, aiming to contribute to a cleaner and more sustainable future for the nation and also develop further electric based mobility solutions.

Central to our operations is our robust business-to-business (B2B) distribution network, comprising more than 500 distributors strategically situated across India. This expansive network ensures widespread accessibility of our electric vehicles, facilitating their adoption on a national scale. Our distribution network continues to grow, enabling us to reach new markets and serve a diverse clientele.

BOARD OF DIRECTORS

Mr. Yetender Sharma
Managing Director

Mr. Deepak Chauhan
Independent Director

Mrs. Geetanjali Sharma
Whole-Time Director

Ms. Sukriti Jaggi
Independent Director

Mr. Sanjay Gupta
Independent Director

CORPORATE INFORMATION

Supertech EV Limited
CIN: L35999HR2022PLC105796
Regd. Office: Plot No.150 Sector 16, Phase-I
Bahadurgarh, Jhajjar, Haryana-124507
Telephone: +91-9138575465
Email: compliances@supertechev.in
Website: www.supertechev.com

Registrar & Transfer Agent

Skyline Financial Services Private Limited
Address: D-153A, 1st floor, Okhla Industrial
Area, Phase- 1, New Delhi- 110020
Telephone: 011-40450193-197
Email: ipo@skylinerta.com
Website: www.skylinerta.com

Bankers

ICICI Bank Limited

Key Managerial Perssonel

Mr. Mayank Nigam
Company Secretary & Compliance Officer
Mr. Jatin Dhawan
Cheif Financial Officer

NOTICE OF THE 4TH ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE 04th ANNUAL GENERAL MEETING ("THE AGM") OF THE MEMBERS OF SUPERTECH EV LIMITED ("THE COMPANY" OR "SUPERTECH") WILL BE HELD ON FRIDAY, SEPTEMBER 25, 2026 AT 11:30 A.M. IST THROUGH VIDEO CONFERENCING ("VC")/ OTHER AUDIO-VISUAL MEANS ("OAVM") TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS

ITEM NO.1

ADOPTION OF AUDITED STANDALONE FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026, AND THE REPORTS OF THE BOARD OF DIRECTORS AND AUDITOR THEREON.

ITEM NO.2

RE-APPOINTMENT OF MR. YETENDER SHARMA (DIN: 09777408) AS A DIRECTOR LIABLE TO RETIRE BY ROTATION AND BEING ELIGIBLE, OFFERS HIMSELF FOR RE-APPOINTMENT.

SPECIAL BUSINESS

ITEM NO. 3:

TO APPOINT MR. SANJAY GUPTA (DIN: 02901118) AS AN NON-EXECUTIVE AND NON-INDEPENDENT DIRECTOR OF THE COMPANY

To consider and, if thought fit, to pass the following Resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 152, 160 and 161 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with the Rules made thereunder, (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and pursuant to the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, Mr. Sanjay Gupta (DIN: 02901118), who was appointed as an Additional Director (Non-Executive and Non-Independent) of the Company with effect from April 15, 2026 under Section 161(1) of the Act and who holds office up to the date of this Annual General Meeting, and in respect of whom the Company has received a notice in writing under Section 160 of the Act proposing his candidature for the office of Director, be and is hereby appointed as a Director (Non-Executive, Non- Independent) of the Company, liable to retire by rotation ,and shall be entitled to receive sitting fees for attending meetings of the Board of Directors and/ or Committees thereof, as may be approved by the Board of Directors from time to time, within the limits prescribed under the Act and applicable laws.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) and/or the Company Secretary be and are hereby severally authorized to do all such acts, deeds, matters and things and to take all such steps as may be necessary, proper or expedient to give effect to this resolution"

ITEM NO. 4:

TO APPOINT MR. DEEPAK CHAUHAN (DIN: 01391453) AS AN INDEPENDENT DIRECTOR OF THE COMPANY

To consider and, if thought fit, to pass the following Resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and 161(1), Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), and the Companies (Appointment and Qualification of Directors) Rules, 2014, and any other applicable rules made thereunder (including any amendment(s), statutory modification(s) or re-enactment(s) thereof for the time being in force), and pursuant to the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors, the consent of the Members of the Company be and is hereby accorded for the appointment of Mr. Deepak Chauhan (DIN: 01391453), who was appointed as an Additional Director in the capacity of a Non-Executive Independent Director with effect from July 13, 2026, and who meets the criteria for independence as prescribed under Section 149(6) of the Act and the Rules made thereunder, as an Independent Director of the Company for a period of five years with effect from the date of his original appointment, and that he shall not be liable to retire by rotation.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) and/or the Company Secretary be and are hereby severally authorized to do all such acts, deeds, matters and things and to take all such steps as may be necessary, proper or expedient to give effect to this resolution"

For Supertech EV Limited

Sd/-
Yetender Sharma
Managing Director
DIN: 09777406

Date: 01-09-2026
Place: Bahadurgarh, Haryana

NOTES:

1. In order to facilitate the maximum participation of the Members of the Company from different locations, the 4th Annual General Meeting ("AGM") of the Company is being held through Video Conferencing ("VC")/ Other Audio-Visual Means ("OAVM") in terms of various circulars issued by the Ministry of Corporate Affairs ("MCA") and Securities and Exchange Board of India ("SEBI").

2. Pursuant to various circulars prescribed by the MCA including the General Circular Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023, 09/2024 dated September 19, 2024 and subsequent circulars issued in this regard latest being 03/2025 dated September 22, 2025 read with SEBI vide general circular no. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026 (hereinafter collectively referred to as "Circulars"), it is permitted to convene an AGM through VC/ OAVM, without physical presence of members at a common venue. Accordingly, in compliance with the provisions of the Companies Act, 2013 ("Act") read with the aforementioned Circulars, the AGM of the Company is being conducted through VC/ OAVM.

3. The AGM shall be deemed to be held at the registered office of the Company i.e., Plot No.: 150 sector 16, Phase-I Bahadurgarh, Jhajjar, Haryana-124507.

4. Since, the AGM is being conducted through VC/ OAVM pursuant to the Circulars, requirement of physical attendance of members has been dispensed with. Accordingly, the facility for appointment of proxies by members is not available for the AGM and hence proxy form and attendance slip including route map of the venue has not been annexed with the notice of the AGM ("Notice").

5. Members attending the AGM through VC/ OAVM including authorized representative(s)/ attorney holder(s) of corporate members, institutional investors etc. shall be counted for the purpose of reckoning the quorum under the provisions of section 103 of the Act.

6. Corporate members are entitled to appoint authorized representatives to vote on their behalf on the resolution(s) proposed in this Notice. Institutional/ Corporate members (i.e., other than individuals, HUF, NRI, etc.) are required to send a scanned and certified copy (PDF/ JPG Format) of their Board or governing body's resolution/ Authorization, authorizing their representative to vote through remote e-voting, to the Scrutinizer through an e-mail at csnitinbhardwaj@gmail.com/ corporatemakers@gmail.com as required under the provisions of section 103 of the Act.

7. VC / OAVM facility provided by the Company, is having a capacity to allow at least 1000 members to participate the meeting on a first-come-first-served basis. However, the large Members (i.e. Members holding 2% or more shareholding), promoters, institutional investors, directors, KMPs, the Chairperson of the Audit & Compliance Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, auditors etc. may be allowed to attend the meeting without restriction on account of first-come-first-served principle.

8. The explanatory statement pursuant to section 102 of the Act setting out the material facts concerning the special business in respect of item no. 3 and 4 of the Notice, is annexed hereto.

9. In compliance with the Circulars mentioned above at note no. 2, the Notice along with the Annual Report for the financial year 2025-26 ("Annual Report") is being sent by electronic mode to those members whose e-mail addresses are registered with the Company/ Skyline Financial Services Private Limited, the Registrar and Share Transfer Agent of the Company ("RTA")/ Depositories/ Depository Participant(s) and whose names appear in the Register of Members of the Company and/ or in the Register of Beneficial Owners maintained by the Depositories as on Friday, August 28, 2026. Further, in terms of regulation 36(1) (b) of the SEBI Listing Regulations, a letter providing the web-link, including the exact path and QR code, where complete details of the Notice and Annual Report of the Company are available, is being physically sent to those shareholder(s) who have not registered their email addresses with the Company/ RTA/ Depositories/ Depository Participant(s), as on Friday, August 28, 2026.

10. In case any member is desirous of obtaining physical copy of Notice and Annual Report, he/ she may send a request to the Company by writing at compliances@supertechev.in mentioning their Folio No./ DP ID and Client ID.

11. In compliance with aforementioned circulars, the Notice and Annual Report will be available on the website of the Company at https://supertechev.com/shareholders-meeting. The Notice can also be accessed from the website of stock exchanges i.e., BSE Limited ("BSE") at and the website of CDSL at www.evotingindia.com.

12. **Remote E-voting**

a) In compliance with the provisions of section 108 of the Act and rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and the Secretarial Standard on General Meetings "SS-2" issued by the Institute of Company Secretaries of India and Regulation 44 of the SEBI Listing Regulations and Circulars, the Company is providing facility of electronic voting ("E-voting") to its members in respect to cast their vote electronically on the businesses to be transacted at the AGM. For this purpose, the Company has availed the services of Central Depository Services (India) Limited (CDSL) for facilitating E-voting, as the authorized agency. The facility of casting votes by a member using E-voting system during the remote E-voting period as well as E-voting during the AGM will be provided by CDSL. The detailed instructions for participating in the AGM through VC/ OAVM is explained in notes.

b) In case of joint shareholders attending the AGM, the member whose name appears as first holder in the order of names as per the beneficial owners/ register of members as maintained by the Depositories/ Company will be entitled to vote.

c) The members can opt for only one mode of voting i.e. remote E-voting (before the AGM in the manner as provided hereinafter) or E-voting during the AGM. The members who have cast their vote by remote E-voting may also attend the AGM, however, are not eligible for further voting during the AGM.

d) The Members of the Company, whose names appear in the Register of Members or in the Register of beneficial owners maintained by the depositories as on Cut-off date and who are otherwise not barred from casting their vote, are entitled to vote electronically either through remote e-voting or e-voting at the AGM, on the resolution(s) set forth in this Notice. Once the vote on a resolution is cast by a Member, the Member shall not be allowed to change it subsequently or cast their vote again. A person who is not a member as on the Cut-off date should treat this Notice for information purposes only.

e) Any person who acquires shares of the Company and becomes a member of the Company after the dispatch of Notice and holding shares as on Cut-off date, may obtain the login ID and password by sending a request at helpdesk.evoting@cdslindia.com. However, if the Members are already registered with CDSL for remote e-voting, they can use their existing user ID and password for casting the vote.

f) The remote E-voting period commences on Tuesday, September 22, 2026 at 9:00 am (IST) and ends on Thursday, September 24, 2026 at 5:00 pm (IST). During this period, members holding equity shares of the Company, as on the cut-off date i.e., Friday, September 18, 2026 ("Cut-off date") may cast their vote through remote E-voting. The remote E-voting module shall be disabled by CDSL form voting thereafter. Once the vote on a resolution is cast by the member, the member shall not be allowed to change it subsequently.

g) Members who have not registered/ updated their email address are requested to register/ update the same as per the process advised by concerned Depository Participant; and

13. In terms of the provisions of section 72 of the Act, the facility for registration of nomination is available for the members in respect of the shares held by them. All existing members are encouraged, in their own interest, to provide 'choice of nomination' for ensuring smooth transmission of securities held by them as well as to prevent accumulation of unclaimed assets in securities market. Further, members holding shares in demat form are requested to submit choice of nomination, PAN and other details to their. Members are requested to submit the said details to their DPs in case the shares are held by them in dematerialized form and to RTA in case the shares are held in physical form.

14. Inspection of Documents

a) All documents referred to in the Notice, will be available for inspection electronically, without any fee, by the members from the date of circulation of the Notice up to the date of the AGM i.e., Friday September 25, 2026.

b) The Register of Directors & Key Managerial Personnel and their shareholding, maintained under section 170 of the Act; Register of Contracts or Arrangements in which Directors are interested, maintained under section 189 of the Act, will be inspect at the registered office of the Company during the business hours.

c) Members seeking to inspect such documents may send a request on the e-mail address at compliances@supertechev.in

15. Recorded transcript of the meeting shall be maintained in safe custody of the Company.

16. Voting Results

a) The Company has appointed Mr. Nitin Bhardwaj (Membership No. A67473) and COP No.27276, Company Secretary in Practice, who had communicated his willingness for the said appointment, as the Scrutiniser(s) to scrutinise remote E-voting process and E-voting process during the AGM of the Company in a fair and transparent manner.

b) The Scrutiniser, immediately after the conclusion of voting at the AGM, will first download the votes cast at the AGM and thereafter unblock the votes cast through remote E-voting in the presence of at least 2 (two) witnesses, not in the employment of the Company, and shall submit a consolidated scrutiniser's report of the total votes cast in favor or against, if any, to the Chairperson or a person authorized by him in writing, who shall countersign the same and declare the result of the voting.

c) The results of the AGM shall be declared by the Chairperson or any person duly authorized by him on this behalf, after the AGM within the prescribed statutory timelines. The resolutions shall be deemed to be passed on the AGM date i.e. Friday, September 25, 2026, subject to receipt of the requisite number of votes in favor of individual resolution(s).

d) The said result along with Scrutinizer's report will also be displayed at the Registered Office and Corporate Office of the Company. Additionally, the results will also be uploaded on the website of the Company at https://supertechev.com/investor/annual-report/ as well as on the website of CDSL at www.cdslindia.com. The result shall simultaneously be communicated to the Stock Exchanges.

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

18. Process for those Members whose email Ids addresses are not registered with the company / depositories for obtaining login credentials for e-voting for the resolutions proposed in this notice:

a) **For Demat Members**: Please provide Demat account details (CDSL-16-digit beneficiary ID or NSDL-16-digit DPID + CLID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to Company at compliances@supertechev.in / RTA (admin@skylinerta.com)

b) For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(ii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09/12/2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1

Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(iii) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from an e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL Depository	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-

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

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 022-4886 7000 and 022-2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(iv) Login method for e-Voting and joining virtual meetings for Physical shareholders and shareholders other than individual holding in Demat form.

1) The shareholders should log on to the e-voting website www.evotingindia.com.
2) Click on "Shareholders" module.
3) Now enter your User ID
   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
4) Next enter the Image Verification as displayed and Click on Login.
5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10-digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)

	• Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(v) After entering these details appropriately, click on "SUBMIT" tab.

(vi) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(vii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(viii) Click on the EVSN for the relevant <Supertech EV Limited> on which you choose to vote.

(ix) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(x) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(xi) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(xii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xiii) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xiv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xv) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xvi) Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.

a) Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.

b) A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.

c) After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.

d) The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.

e) It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

f) Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email at compliances@supertechev.in, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM/EGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is same as the instructions mentioned above for e-voting.

2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.

3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.

4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.

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

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

7. Only those shareholders, who are present in the AGM/EGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the EGM/AGM.

8. If any Votes are cast by the shareholders through the e-voting available during the EGM/AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

9. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at (company email id). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at (company email id). These queries will be replied to by the company suitably by email.

10. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self - attested scanned copy of Aadhar Card) by email to compliances@supertechev.in Company/RTA email id.

2. For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP)

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 22 55 33.

EXPLANATORY STATEMENT IN RESPECT OF THE SPECIAL BUSINESS PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Agenda Item No. 3

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, wherever applicable, and subject to the approval of the Members, appointed Mr. Sanjay Gupta (DIN: 02901118) as an Additional Director (Non-Executive and Non-Independent) of the Company with effect from April 15, 2026, in accordance with the provisions of Section 161 of the Companies Act, 2013 ("Act") and the Articles of Association of the Company.

Pursuant to the provisions of Section 149, 150 and 152 of the Act, the appointment of Mr. Sanjay Gupta is required to be approved by the Members in a general meeting. Accordingly, the approval of the Members is sought for the appointment of Mr. Sanjay Gupta as a Non-Executive and Non-Independent of the Company

Mr. Sanjay Gupta has furnished his consent to act as a Director and has confirmed that he is not disqualified from being appointed as a Director under Section 164 of the Act. He has also furnished the requisite declaration confirming that he meets the criteria of independence as prescribed under Section 149(6) of the Act and the applicable rules made thereunder.

Mr. Sanjay is a highly experienced professional who is a Chartered Accountant (CA), Company Secretary (CS), and a law graduate. He has over 30 years of experience in the automobile and manufacturing industries.

Mr. Sanjay Gupta is not related to any Director(s) of the Company.

The Board considers that the appointment of Mr. Sanjay Gupta as a Non-Executive and Non-Independent Director is in the interest of the Company and recommends the resolution set out at Item No. 3 of the accompanying Notice for approval of the Members by way of an Ordinary Resolution.

Brief Profile of Mr. Sanjay Gupta, is given as Annexure 1.

Except, of Mr. Sanjay Gupta (DIN: 02901118), none of the directors, Key Managerial Personnel of your Company or their relative is concerned or interested in the said resolution.

Agenda Item No. 4

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, wherever applicable, and subject to the approval of the Members, appointed Mr. Deepak Chauhan (DIN: 01391453) as an Additional Director (Independent – Non-Executive) of the Company with effect from July 13, 2026, in accordance with the provisions of Section 161 of the Companies Act, 2013 ("Act") and the Articles of Association of the Company.

Pursuant to the provisions of Section 149, 150 and 152 of the Act, the appointment of an Independent Director is required to be approved by the Members in a general meeting. Accordingly, the approval of the Members is sought for the appointment of Mr. Deepak Chauhan as an Independent Director (Non-Executive) of the Company for a term of five consecutive years commencing from July 13, 2026, or such other period as may be determined in accordance with the applicable provisions of the Act.

Mr. Deepak Chauhan has furnished his consent to act as a Director and has confirmed that he is not disqualified from being appointed as a Director under Section 164 of the Act. He has also furnished the requisite declaration confirming that he meets the criteria of independence as prescribed under Section 149(6) of the Act and the applicable rules made thereunder.

Mr. Deepak Chauhan is a seasoned marketing professional and entrepreneur with nearly two decades of leadership experience as the Managing Director of Fauji Exim Private Limited. Holding a PGDBM from NMIMS University, he brings expertise in business management strategic marketing, and organizational leadership, with proficiency in English, Hindi, and Punjabi

In the opinion of the Board, Mr. Deepak Chauhan fulfils the conditions specified in the Act and the rules made thereunder for his appointment as an Independent Director of the Company and is independent of the management of the Company. The Board is of the view that his knowledge, experience and expertise would be beneficial to the Company and that his association as an Independent Director would contribute to the effective functioning of the Board.

The Board considers that the appointment of Mr. Deepak Chauhan as an Independent Director is in the interest of the Company and recommends the resolution set out at Item No. 4 of the accompanying Notice for approval of the Members by way of an Ordinary Resolution.

Brief Profile of Mr. Deepak Chauhan is given as Annexure I.

Except, Mr. Deepak Chauhan (DIN: 01391453), none of the directors, Key Managerial Personnel of your Company or their relative is concerned or interested in the said resolution.

Annexure to items no. 2, 3 and 4 of the notice

Details of Directors seeking appointment and re-appointment at the forthcoming Extra Ordinary General Meeting [Pursuant to Regulation 36(3) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 and Secretarial Standard 2 on General Meetings]

Brief Profile

Particular	**Details**	**Details**	**Details**
Name	Mr. Yetender Sharma	Mr. Sanjay Gupta	Deepak Chauhan
Directors Identification Number (DIN)	09702846	02901118	01391453
Date of Birth	31/10/1981	11/07/1971	03/06/1979
Date of appointment	November 30,2023	April 15, 2026	July 13, 2026
Nationality	Indian		
Qualification and Experience	He has been on the Board of Directors of our Company since incorporation i.e August 12, 2022. He has completed Bachelor of Commerce in a year 2003 from University of Delhi. He is having an overall experience of 20 years. He handles the overall management of Project, Planning, Execution and Business operations of the Company	Mr. Sanjay is a highly experienced professional who is a Chartered Accountant (CA), Company Secretary (CS), and a law graduate. He has over 30 years of experience in the automobile and manufacturing industries.	Mr. Deepak Chauhan is a seasoned marketing professional and entrepreneur with nearly two decades of leadership experience as the Managing Director of Fauji Exim Private Limited. Holding a PGDBM from NMIMS University, he brings expertise in business management strategic marketing, and organizational leadership, with proficiency in English, Hindi, and Punjabi
Remuneration (if any)	23,00,000	-	-

Last drawn remuneration	23,00,000	-	-
Shareholding in company	52,75,792 equity shares	-	-
Number of board meetings attended during the year	10		
Disclosure of relationships with other Directors, manager and other KMP of the company	Mr. Yetender Sharma is Husband of Ms. Geetanjali Sharma who a director of the company	Mr. Sanjay Gupta is not related to any Director(s) of the Company	Mr. Deepak Chauhan is not related to any Director(s) of the Company
Debarment Status	Not debarred by SEBI or any other authority.		

For Supertech EV Limited

Sd/-
Yetender Sharma
Managing Director
DIN: 09777406

Date: 01-09-2026
Place: Bahadurgarh, Haryana

Director's Report 2025-26

DIRECTOR'S REPORT

To,
The Members of
Supertech EV Limited

The Board of Directors of your Company are pleased to present the Fourth (4th) Board Report on the business and operations of the Company, stating the progress and growth achieved during the year along with Audited Financial Statements with Auditors' Report thereon, for the Financial Year ended 31st March 2026.

FINANCIAL HIGHLIGHTS:

The financial performance of the Company for the financial year ended on 31st March 2026 is as follows:

(Figures in thousands except Equity share data)

Particulars	As on 31st March, 2026	As on 31st March, 2025
Revenue from Operations	7,80,378.78	7,50,966.68
Other Income	1,570.63	9,44.39
Total Income	7,81,949.41	7,51,911.08
Total Expenses	7,28,999.52	6,68,468.00
Profit before Exceptional and Extraordinary Items and Tax	52,949.89	83,433.08
Exceptional & Extraordinary Items	-	(109.37)
Profit Before Tax	52,949.89	83,552.45
Less: Income Tax (Current Year)	14,158.15	21,678.90
Less: Deferred Tax	-553.08	191.70
Profit/(Loss) after tax	39,344.81	61,681.85
Earnings Per Share (EPS)	3.32	3.70

The Company has prepared the financial statements in accordance with the generally accepted accounting principles in India ('Indian GAAP') to comply in all material respects with the notified Accounting Standards ('AS') under Section 133 of the Companies Act, 2013 ('the Act'), read with rule 7 of the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards) Amendment Rules, 2016.

RESULTS OF OPERATIONS & STATE OF COMPANY'S AFFAIRS

The Company is a public company listed on SME Platform of BSE Limited ("BSE-SME"). During the financial year under review, the Company recorded a turnover of ₹78,0378.78 thousands against ₹ 7,50,966.68 thousands in the previous year and the Company has incurred profit of ₹ 39,344.81 thousand as compared to profit of ₹ 61,681.85 thousand in the previous financial year. The management of the Company is putting their best efforts to improve the performance of the Company.

TRANSFER TO RESERVES

During the financial year ended 31 March 2026, the Company has not transferred any amount to any reserve. The entire profit for the year forms part of the balance of the Statement of Profit and Loss.

CHANGE IN SHARE CAPITAL STRUCTURE

Authorized Share Capital

During the year under review, there was no change in the Authorised Share Capital of the Company. Accordingly, as at March 31, 2026, the Authorised Share Capital of the Company remained at ₹13,50,00,000 (Rupees Thirteen Crores Fifty Lakhs only), comprising 1,35,00,000 (One Crore Thirty-Five Lakhs) Equity Shares of ₹10/- (Rupees Ten only) each.

Paid up Share Capital

As on 31st March 2026, the paid-up Share Capital of the Company stands at ₹ 12,35,86,880 (Rupees Twelve Crore Thirty-Five Lakhs Eighty-Six Thousand Eight Hundred Eighty only), divided into 1,23,58,688 Equity Shares of ₹10/- each.

During the FY 2025-26, Company's share capital increased pursuant to the fresh issue under its Initial Public Offer ("IPO") The movement in the Issued, Subscribed and Paid-up Share Capital during the year is set out below:

Date	Particulars	Number of Equity Shares (face value of Rs. 10/- each)
April 01, 2025	Opening Issued, Subscribed and Paid-up Share Capital	90,09,088
June 30, 2025	Allotment pursuant to Fresh Issue under the IPO	32,49,600
March 31, 2026	Closing Issued, Subscribed and Paid-up Share Capital	1,23,58,688

DIVIDEND

Board have considered it financially prudent in the long-term interest of the Company to re-invest the profits into the business of the Company to build a strong reserve base and grow the business of the Company. Therefore, Board of Directors has not recommended any dividend for the financial year ended on 31st March, 2026.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint Venture or Associate Company; hence provisions of Section 129(3) of the Companies Act, 2013 relating to preparation of consolidated financial statements are not applicable.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

Except as disclosed elsewhere in this Report, there have been no material changes or commitments affecting the financial position of the Company that have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

During the year under review, the Company has not granted any loans, provided any guarantees or made any investments falling within the purview of Section 186 of the Companies Act, 2013.

The requisite disclosures in this regard, as applicable, have been made in the Financial Statements, which are to be read together with the Notes annexed thereto and forming an integral part of the Financial Statements.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

All contracts / arrangements / transactions entered by the Company during the financial year with related parties were in compliance with the applicable provisions of the Companies Act, 2013 and SEBI Listing Regulations. Prior omnibus approval of the Audit Committee is obtained for all related party transactions which are foreseen and of repetitive nature.

The particulars of contracts or arrangements with related parties referred to in sub-section (1) of Section 188 are attached as **Annexure-I** in the Form AOC-2.

The Policy on dealing with related party transactions, as approved by the Board may be accessed on the Company's website at the link https: https://supertechev.com/investor/policies-and-code-of-conduct

DECLARATION BY INDEPENDENT DIRECTOR

The Company has received necessary declaration from each independent director under Section 149(7) of the Companies Act, 2013 that they continue to confirm the criteria of independence laid down in Section 149(6) of the Companies Act, 2013. The Board of Directors are of the opinion that all the Independent Directors meet the criteria regarding integrity, expertise, experience and proficiency.

In terms of Section 150 of the Act read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, Independent Directors of the Company have confirmed that they have registered themselves with the databank maintained by the Indian Institute of Corporate Affairs ("IICA ").

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

The particulars as per the Companies (Accounts) Rules, 2014 regarding conservation of energy, technology absorption, Research and Development and Foreign Exchange Earnings are as under:

(A) Conservation of Energy

Steps taken or impact on conservation of energy	Nil
The steps taken by the Company for utilizing alternate sources of energy	
The capital investment on energy conservation equipment's	

(B) Technology Absorption

1. Efforts made towards technology absorption: Nil
2. Benefits derived like product improvement, cost reduction, product development or import substitution: Nil

In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-

Details of technology imported	N.A.
Year of Import	
Has technology been fully absorbed	
If not fully absorbed, areas where absorption has not taken place, and the reasons thereof	

(C) Expenses incurred on Research and Development

During the period under review particulars regarding expenditures on research and development are as under:

Particulars	Nil
Capital Expenditures	
Recurring Expenditures	

Total	
Total Research and development expenses as % of turnover	

(D) Foreign Exchange Earnings and Outgo

The Foreign Exchange earned in terms of actual inflows during the year- NIL
The Foreign Exchange outgo during the year in terms of actual outflows- NIL

MANAGERIAL REMUNERATION & PARTICULARS OF EMPLOYEES:

In compliance with Section 197(12) of the Companies Act, 2013, and Rules 5(1) to (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Annual Report includes detailed disclosures on managerial remuneration and employee compensation, presented in **Annexure II**.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

Your Company is deeply committed to inclusive growth and has been actively engaged in holistic community development since its inception. Our CSR activities are guided by a comprehensive CSR Policy, ensuring a structured and impactful approach. The policy details can be accessed on our website www.supertechev.in with the link available https://supertechev.com/investor/policies-and-code-of-conduct/

Your company is required to allocate eligible funds to CSR activities for the financial year 2025-26. The Company is making arrangements to spend the funds as per the Act and rules made thereunder. A detailed report on CSR activities is annexed as to **Annexure III** this report.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013, the board of Directors, to the best of their knowledge and ability, confirm that: -

a) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
b) the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year as on 31st March 2026 and of the profit and loss of the Company for that period;
c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
d) the Directors have prepared the annual accounts on a going concern basis.
e) the Directors have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and were operating effectively
f) the Directors have devised proper system to ensure compliance with the provisions of all applicable laws and such systems were adequate and operating effectively.

ANNUAL RETURN

A copy of the Annual Return as provided under section 92(3) of the Act, in the prescribed form, which will be filed with the Registrar of Companies/MCA, is hosted on the Company's website and can be accessed at https://supertechev.com/

MANAGEMENT DETAILS/ INFORMATION

The Board of Directors of the Company comprises individuals with extensive global experience, strong financial acumen, strategic insight, and exemplary leadership qualities. Their unwavering commitment to the Company's success is demonstrated through their active participation and thorough preparation for Board Meetings. The Board conducts a comprehensive skill assessment to identify the core skills, expertise, and competencies of the Directors, ensuring the effective functioning of the Company and the continued achievement of its goals. The Company's Board includes leaders and visionaries who provide strategic direction and guidance. As of March 31, 2026, the Board consists of Four Directors, including Two Executive Directors and Two Non-Executive (Independent) Directors, reflecting an optimal balance.

Composition of Board Directors

As on 31st March 2026, Composition of Board Directors as follows:

S. No	Name of the Director	Designation	Date of Appointment
1.	Mr. Yetender Sharma	Managing Director	12/08/2022
2.	Ms. Geetanjali Sharma	Whole Time Director	01/11/2022
3.	Mr. Sumit Khurana	Independent Director	22/06/2024
4.	Ms. Sukriti Jaggi	Independent Director	22/06/2024

Changes in the Board of Directors

During the year under review, the following changes took place in the composition of the Board of Directors of the Company:

1. **Cessation of Mr. Jitender Kumar Sharma**

Mr. Jitender Kumar Sharma (DIN: 09777408), Whole-time Director of the Company, ceased to be a Director with effect from October 8, 2025, due to his unfortunate demise. The Board of Directors places on record its sincere appreciation for the valuable contributions and services rendered by him during his tenure with the Company and conveys its deepest condolences to his family.

2. **Resignation of Mr. Sachin Haritash**

Mr. Sachin Haritash (DIN: 00050897), Independent Director of the Company, ceased to hold office as an Independent Director with effect from March 7, 2026, pursuant to his resignation. The Board places on record its appreciation for the valuable guidance, support and contributions rendered by him during his association with the Company.

Changes in the Board after the Close of the Financial Year

Subsequent to the close of the financial year, the Board of Directors was reconstituted and the following changes took place:

1. Appointment of Mr. Sanjay Gupta

Mr. Sanjay Gupta was appointed as an Additional Director in the category of Non-Executive, Non-Independent Director of the Company with effect from April 15, 2026.

2. Appointment of Mr. Deepak Chauhan

Mr. Deepak Chauhan (DIN: 02960325) was appointed as an Additional Director in the category of Non-Executive, Independent Director of the Company with effect from July 13, 2026.

3. Resignation of Mr. Sumit Khurana

Mr. Sumit Khurana (DIN: 10650331) ceased to be a Director of the Company with effect from July 14, 2026, consequent upon his resignation. The Board places on record its sincere appreciation for the valuable contributions, guidance and support rendered by him during his tenure with the Company.

The Board places on record its appreciation for the contributions and services rendered by the outgoing Directors during their respective tenures and welcomes the newly appointed Directors to the Board.

Key Managerial Personnel of the Company

As on 31st March 2026, Key Managerial Personnel as follows:

S. No.	Name of the Director	Designation	Date of Appointment
1.	Mr. Yetender Sharma	Managing Director	12/08/2022
2.	Ms. Geetanjali Sharma	Whole Time Director	01/11/2022
3.	Mr. Jatin Dhawan	CFO	21/10/2024
4.	Mr. Mayank Nigam	Company Secretary	16/01/2026

During the year under review, the following changes took place in the Key Managerial Personnel:

Ms. Pooja Jain resigned from the position of Company Secretary and Compliance Officer of the Company with effect from January 15, 2026. The Board places on record its appreciation for the services rendered by her during her tenure with the Company.

Subsequently, Mr. Mayank Nigam was appointed as the Company Secretary and Compliance Officer of the Company with effect from January 16, 2026.

RE-APPOINTMENT AT THE ENSURING AGM RETIREMENT OF DIRECTOR BY ROTATION

In accordance with the provisions of the Act, not less than 2/3rd (two-third) of the total number of directors of the Company (other than Independent Directors and Nominee Directors) shall be persons whose period of office is liable to determination by retirement of directors by rotation and one-third of such of the directors for the time being are liable to retire by rotation at every subsequent annual general meeting. Accordingly, pursuant to the Act read with Articles of Association of your Company, Mr. Yetender Sharma (DIN: 09702846) been longest in office is liable to retire by rotation and, being eligible, offers himself for reappointment.

MEETINGS OF THE BOARD

During the financial year 2025-26, the Board of Directors met 10 (Ten) times. The meetings were conducted in compliance with the provisions of the Companies Act, 2013 and Secretarial Standard-1 (SS-1) issued by the Institute of Company Secretaries of India.

During the period under review, the meetings were held on 15-04-2025, 17-06-2025, 19-06-2025, 30-06-2025, 01-09-2025, 01-11-2025, 05-11-2026, 14-11-2025, 16-01-2026 and 21-01-2026. The maximum gap between two consecutive meetings did not exceed 120 days.

The details of the Meetings are as follows:

S. No.	Name of the Director	Designation	No of board Meetings held during his/her tenure as Director in the year	No. of Meetings Attended during the year
1.	Mr. Yetender Sharma	Managing Director	10	10
2.	Mr. Jitender Kumar Sharma	Chairman & Whole Time Director	05	05

3.	Ms. Geetanjali Sharma	Whole Time Director	10	10
4.	Mr. Sachin Haritash	Independent Director	10	10
5.	Mr. Sumeet Khurana	Independent Director	10	10
6.	Ms. Sukriti Jaggi	Independent Director	10	10

COMMITTEES OF THE BOARD & ITS MEETING

The Board committees play a crucial role in the governance structure of the Company and have been constituted to deal with specific areas/ activities which concern the Company and need a closer review. The Board committees are set up under the formal approval of the Board, to carry out clearly defined roles which are considered to be performed by the members of the Board, as a part of good governance practice.

All decisions and recommendations of the committees are placed before the Board for information or approval. The minutes of the meetings of all the committees are placed before the Board for their review.

The Company has currently had 4 (Four) Committees:

a) Audit Committee (AC)
b) Nomination and Remuneration Committee (NRC)
c) Stakeholder's Relationship Committee (SRC).
d) Corporate Social Responsibility Committee (CSR).

The major terms of reference of the Committees, its composition and number of meetings held during the year ended March 31, 2026 are as follows:

AUDIT COMMITTEE

Your Company has duly constituted Audit Committee with 3 Members in accordance of Section 178 of the Companies Act, 2013. Composition of the Audit Committee as on 31st March 2026:

Sr. No.	Name of the Director	Date of Appointment	Designation in the Committee
1	Mr. Sumit Khurana	22/06/2024	Chairman &Member
2.	Mr. Yetender Sharma	22/06/2024	Member
3.	Ms. Sukriti Jaggi	07/03/2026	Member

Note

During the year under review, Mr. Sachin Haritash (DIN: 00050897), Independent Director of the Company, resigned from the office of Independent Director with effect from March 7, 2026. Consequent to the aforesaid change in the composition of the Board, the Board of Directors approved the reconstitution of the various Board Committees with effect from the said date.

During the financial year 2025-26, the Audit Committee met 03 (Three) times on 17-06-2025, 01-11-2025 and 14-11-2025. The attendance of members of Committee are as follows:

Sr. No.	Name of the Director	No of Committee Meetings held during his/her tenure as Director in the year	No. of Meetings Attended during the year
1.	Mr. Sumit Khurana	3	3
2.	Mr. Yetender Sharma	3	3
3.	Ms. Sukriti Jaggi	0	0

Further the terms of reference and other details regarding the Audit Committee, stakeholders may access the Company's website at the link: https://supertechev.com/

NOMINATION AND REMUNERATION COMMITTEE

Your Company has duly constituted Nomination & Remuneration Committee with 3 Members in accordance of Section 179 of the Companies Act, 2013. Composition of Nomination & Remuneration Committee as on 31st March 2026:

Sr. No.	Name of the Director	Date of Appointment	Designation in the Committee
1.	Mr. Sumit Khurana	22/06/2024	Chairman &Member
2.	Ms. Sukriti Jaggi	22/06/2024	Member

Note

During the year under review, Mr. Sachin Haritash (DIN: 00050897), Independent Director of the Company, resigned from the office of Independent Director with effect from March 7, 2026. Further, Mr. Sanjay Gupta was appointed as an Additional Director in the category of Non-Executive, Non-Independent Director of the Company with effect from April 15, 2026. Consequent to the aforesaid changes in the composition of the Board, the Board of Directors approved the reconstitution of the various Board Committees with effect from the respective dates of the aforesaid changes.

During the financial year 2025-26, the Nomination & Remuneration Committee met 02 (Two) times on 15-04-2025 and 16-01-2026. The attendance of members of Committee are as follows:

Sr. No.	Name of the Director	No of Committee Meetings held during his/her tenure as Director in the year	No. of Meetings Attended during the year
1.	Mr. Sumit Khurana	2	2
2.	Ms. Sukriti Jaggi	2	2

Further the terms of reference and Nomination & Remuneration Policy is updated on the website of the Company i.e. at the link https://supertechev.com

STAKEHOLDER'S RELATIONSHIP COMMITTEE MEETING

Your Company has duly constituted Stakeholders Relationship Committee with 3 Members in accordance of Section 179 of the Companies Act, 2013. Composition of Stakeholders Relationship Committee as on 31st March 2026:

Sr. No.	Name of the Director	Date of Appointment	Designation in the Committee
1.	Mr. Sumit Khurana	22/06/2024	Chairman & Member
2.	Ms. Geetanjali Sharma	22/06/2024	Member
3.	Ms. Sukriti Jaggi	07/03/2026	Member

Note

During the year under review, Mr. Sachin Haritash (DIN: 00050897), Independent Director of the Company, resigned from the office of Independent Director with effect from March 7, 2026. Consequent to the aforesaid change in the composition of the Board, the Board of Directors approved the reconstitution of the various Board Committees with effect from the said date.

During the financial year 2025-26, the Stakeholders Relationship Committee met 01 (One) time on 15-01-2026. The attendance of members of Committee are as follows:

Sr. No.	Name of the Director	No of committee Meetings held during his/her tenure as Director in the year	No. of Meetings Attended during the year
1.	Mr. Sumit Khurana	1	1
2.	Ms. Geetanjali Sharma	1	1
3.	Ms. Sukriti Jaggi	0	0

During financial year 2025-26 no meeting of Stakeholders Relationship Committee was held.

Further the terms of reference of the Committee and other information, stakeholders may access the Company's website at the link: https://supertechev.com

CORPORATE SOCIAL RESPONSIBILITY COMMITTEE

Your Company has duly constituted Corporate Social Responsibility Committee with 3 Members in accordance of Section 179 of the Companies Act, 2013. Composition of Corporate Social Responsibility Committee as on 31st March 2026:

Sr. No.	Name of the Director	Date of Appointment	Designation in the Committee
1.	Mr. Sumit Khurana	22/06/2024	Chairman & Member
2.	Mr. Yetender Sharma	22/06/2024	Member
3.	Ms. Sukriti Jaggi	07/03/2026	Member

Note

During the year under review, Mr. Sachin Haritash (DIN: 00050897), Independent Director of the Company, resigned from the office of Independent Director with effect from March 7, 2026. Consequent to the aforesaid change in the composition of the Board, the Board of Directors approved the reconstitution of the various Board Committees with effect from the said date.

During the period under review, the Corporate Social Responsibility meetings were held on 25/03/2026.

A detailed report on CSR activities is annexed as to **Annexure III** this report.

INDEPENDENT DIRECTORS MEETING

The Independent Directors played active role in Board as well as committee meetings in which they are members. keeping in view the provisions the meeting of Independent Directors held on March 31, 2026, without the presence of Non-Independent Directors and members of the Management.

They reviewed the performance of Non-Independent Directors and the Board as a whole, the performance of the Chairman of the Company, taking into account the views of Executive Director and Non- Executive Directors and assessed the quality, quantity and timeliness of flow of information between the Company Management and the Board that is necessary for the Board to effectively and reasonably perform its duties.

The Independent Directors expressed satisfaction over the performance and effectiveness of the Board, individual Non- Independent Directors and the Chairman.

As per the provisions of the Companies Act, 2013 read with Schedule IV, following are the Independent Directors and their attendance as follows.

Sr. No.	Name of member	Date of Appointment	No of Meetings held during his/her tenure as Director in the year	No. of Meetings Attended during the year
2.	Sumit Khurana	31/03/2026	1	1
3.	Sukriti Jaggi	31/03/2026	1	1

PERFORMANCE EVALUATION

Pursuant to the provisions of Section 134(3)(p) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, the Nomination and Remuneration Committee has laid down the criteria for evaluation of the performance of the Board, its Committees and individual Directors.

The Board has carried out an annual evaluation of its own performance, the performance of its Committees, namely, the Audit Committee, Nomination and Remuneration Committee, Stakeholders' Relationship Committee and Corporate Social Responsibility Committee, and that of the individual Directors.

The evaluation was carried out on the basis of various parameters, including the composition and effectiveness of the Board and its Committees, participation and contribution of the Directors, quality of deliberations, strategic guidance, governance practices, decision-making process and discharge of statutory responsibilities.

The Independent Directors, at their separate meeting held during the year, reviewed and evaluated the performance of the Non-Independent Directors, the Chairperson and the Board as a whole, taking into account the views of the Executive and Non-Executive Directors.

Based on the outcome of the evaluation, the Board is of the opinion that the Board, its Committees and all the Directors continue to function effectively and discharge their duties efficiently in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Criteria for performance evaluation criteria is available on the website of the Company at: https://supertechev.com

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE AND OTHER MATTERS PROVIDED UNDER SECTION 178 (3)

The Company has in place a Nomination & Remuneration Committee in accordance with the requirements of the Companies Act, 2013.

The Committee has formulated a policy on Director's appointment and remuneration including recommendation of remuneration of the key managerial personnel including senior management and other employees, composition and the criteria for determining qualifications, positive attributes and independence of a director and the policy is available on the website of the Company i.e. https://supertechev.com

VIGIL MECHANISM / WHISTLE BLOWER POLICY

In compliance with the requirement of the Companies Act, 2013 and SEBI Listing Regulations, the Company has established a Whistle Blower Policy / Vigil Mechanism Policy that enables the Directors and Employees to report genuine concerns. The vigil mechanism provides for

a) adequate safeguards against victimization of persons who use the vigil mechanism; and
b) direct access to the Chairperson of the Audit Committee of the Board of Directors of the Company in appropriate or exceptional cases.

No complaint of this nature has been received by the Audit Committee during the year under review.

No person has been denied access to the Chairperson of the Audit Committee. During the financial year 2025-26, no cases under this mechanism were reported to the Company.

The Vigil Mechanism – cum – Whistle Blower Policy may be accessed on the Company's website at the link: www.supertechev.com

INTERNAL FINANCIAL CONTROL SYSTEM

The Company has in place adequate internal financial controls with reference to the financial statements, which are commensurate with the size, scale and complexity of its operations. These controls are designed to ensure the orderly and efficient conduct of the Company's business, adherence to the Company's policies and procedures, safeguarding of assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records and timely preparation of reliable financial information.

The internal control systems and procedures are reviewed periodically to assess their effectiveness and efficiency. The Company has established appropriate checks and balances to ensure that transactions are duly authorised, accurately recorded and appropriately reported. Based on the assessment undertaken during the financial year, the Board is of the opinion that the Company's internal financial controls were adequate and operating effectively during the year under review.

EXPLAINATION OR COMMENTS ON QUALIFICATION RESERVATION OR ADVERSE REMARK OR DISCLAIMERS MADE BY THE AUDITORS:

STATUTORY AUDITOR:

M/s. Rajesh Kukreja & Associates *(ICAI Firm's Registration Number : 004254N) appointment as* Statutory Auditors of the Company for a term of five years i.e. from the conclusion of First AGM till the conclusion of the Sixth AGM.

The Report given by M/s. Rajesh Kukreja & Associates. Statutory Auditors on the financial statement of the Company for the year 2025-26 is part of Annual Report. There has been no qualification, reservation or adverse remark or disclaimer in their Report. During the year under review, there were no material or serious instances of fraud falling within the purview of Section 143(12) of the Companies Act, 2013 and rules made thereunder, by officers or employees reported by the Statutory Auditors of the Company during the course of the audit conducted and therefore no details are required to be disclosed under Section 134(3) (ca) of the Act.

SECRETARIAL AUDITOR:

Pursuant to the provisions of Section 204 of the Act read with rules made thereunder and Regulation 24A of the SEBI Listing Regulations, M/s, Nitin Bhardwaj & Associates, Practicing Company Secretaries (Firm Registration No. S2024UP990400 and Peer Review No. 6080/2024 were appointed as the Secretarial Auditor of the Company for the financial year 2025-26.

M/s, Nitin Bhardwaj & Associates conducted the Secretarial Audit of the Company for the financial year ended March 31, 2026 and the Secretarial Audit Report in Form MR-3 is annexed to this Board's Report as **Annexure IV** and forms an integral part of this Annual Report. The Secretarial Audit Report is self-explanatory and does not contain any qualification, reservation, adverse remark or disclaimer.

COST AUDITOR:

As on 31st March 2026, the Company has not triggered the prescribed limits under Section 148 of the Companies Act, 2013 and rules made thereunder for applicability of Secretarial Audit. Accordingly, the requirement for submission of the Cost Audit Report is not applicable for the financial year under review.

INTERNAL AUDITOR

Pursuant to the provisions of Section 138 of the Act and the rules made thereunder, M/s KMRG & Associates, Chartered Accountants (Firm Registration No.029698N) were appointed as the Internal Auditors of the Company for the FY 2025-26.

The Internal Auditors conducted periodic internal audits during the year under review and submitted their reports to the Audit Committee. The Audit Committee regularly reviewed the internal audit findings, significant observations, management responses and the status of implementation of corrective actions, wherever required. The Committee also monitored the adequacy and effectiveness of the Company's internal financial controls, internal control systems and risk management framework.

FRAUDS REPORTED BY THE AUDITORS:

During the year under review, no instance of fraud has been reported by any of the Auditors of the Company under Section 143(12) of the Companies Act 2013 to the Audit Committee/ Board of Directors or the Central Government. Therefore, no detail is required to be disclosed under Section 134(3) (ca) of the Companies Act.

CORPORATE GOVERNANCE

Pursuant to Regulation 15(2) (a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the compliance of corporate governance provisions shall not apply to the listed entity which has listed its specified securities on the SME Exchange.

As the Equity Shares of your Company listed on SME Platform of BSE Limited ("BSE-SME"), therefore the provisions regarding Corporate Governance are not applicable to your Company.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

In accordance with Regulation 34(2)(e) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, ("SEBI Listing Regulations") we invite you to review the Management Discussion & Analysis (MDA) Report included in our Annual Report.

The MDA Report offers a comprehensive overview of our operations, financial performance, and strategic direction. It covers market trends, key achievements, challenges, and future growth initiatives, providing valuable insights into our business performance and outlook.

We encourage all stakeholders to refer to the MDA Report for a detailed understanding of our company' progress, industry positioning, and long-term vision.

COMPLIANCE WITH SECRETARIAL STANDARDS AND INDIAN ACCOUNTING STANDARDS

The Board of Directors affirms that during the Financial Year 2025-26, the Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India i.e. SS-1 and SS-2 relating to 'Meetings of the Board of Directors' and 'General Meetings' respectively and approved by the Central Government under Section 118(10) of the Companies Act, 2013. In the preparation of the Financial Statements, the Company has also applied the Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013, read with Companies (Indian Accounting Standards) Rules, 2015.

DEVELOPMENT AND IMPLEMENTATION RISK MANAGEMENT POLICY

The provisions relating to the constitution of a Risk Management Committee are not applicable to the Company. However, the Company has voluntarily adopted a Risk Management Policy to identify, assess, monitor and mitigate various risks that may adversely impact its business and operations. The Board of Directors periodically reviews the key risks and the adequacy and effectiveness of the risk mitigation measures to ensure the orderly and efficient conduct of the Company's business.

CODE OF CONDUCT AND ETHICS

The Board of Directors of the Company has adopted a Code of Conduct and Ethics for the Directors and Senior Executives of the Company. The object of the Code is to conduct the Company's business ethically and with responsibility, integrity, fairness, transparency and honesty. The Code sets out a broad policy for one's conduct in dealing with the Company, fellow Directors and with the environment in which the Company operates.

INFORMATION REQUIRED UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

Your Company has a policy and framework for employees to report sexual harassment cases at workplace and the process ensures complete anonymity and confidentiality of information. No complaints of sexual harassment were raised in the financial year 2025-26.

The details of complaints received or disposed off during the reporting year are as follows:

Number of Sexual Harassment Complaints received	Nil
Number of Sexual Harassment Complaints disposed off	Not Applicable
Number of Sexual Harassment Complaints pending beyond 90 days	Not Applicable

COMPLIANCE UNDER THE MATERNITY BENEFIT ACT, 1961

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

GENERAL

a) **PUBLIC DEPOSITS**: The Company during the FY 2025-26, did not accept any deposits from the public which is falling under the purview of Chapter V of the Act read with the Rule 8(5)(v) of Companies (Accounts) Rules, 2014.

b) **ONE TIME SETTLEMENT**: There was no instance of a one-time settlement entered into by the Company with any Bank or Financial Institution during the financial year under review.

c) **REVISION IN FINANCIAL STATEMENT**: During the period under review, there was no revision in the financial statements.

d) **REMUNERATION AND COMMISSION FROM SUBSIDIARY**: During the financial year under review, neither the Managing Director nor any Whole-time Director of the Company received any remuneration or commission from any of the Company's subsidiaries.

e) **CHANGE IN NATURE OF BUSINESS**: There was no change in the nature of the business of the Company during FY 2025-26.

f) **COST AUDIT AND COST RECORDS**: Pursuant to the provisions of Section 148 of the Act read with the applicable rules made thereunder, the maintenance of cost records and the requirement of cost audit are not applicable to the Company in respect of its business activities.

g) **TRANSFER TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF):** During the financial year under review, there were no amounts lying unpaid or unclaimed towards dividend or any other amounts required to be transferred to the Investor Education and Protection Fund (“IEPF”) pursuant to the provisions of Section 125(2) of the Act. Accordingly, no amount was transferred by the Company to the IEPF during the year under review.

h) **APPLICATION/PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016:** No application was filed against the Company, nor were any proceedings pending under the Insolvency and Bankruptcy Code, 2016, as on March 31, 2026.

i) **CORPORATE ACTION**: During the FY 2025-26, the Company duly complied with all applicable statutory and regulatory requirements relating to corporate actions. There was no instance of any delay or failure in implementing corporate actions within the timelines prescribed under the applicable laws, regulations, and listing requirements.

j) **DOWNSTREAM INVESTMENT COMPLIANCE:** Pursuant to the applicable provisions of the Foreign Exchange Management Act, 1999 ("FEMA") and the Foreign Exchange Management (Non-Debt Instruments) Rules, 2019 ("NDI Rules"), the provisions relating to downstream investment are not applicable to the Company. Accordingly, the Company was not required to obtain any certification or reporting from its Statutory Auditors in this regard during the financial year under review.

k) **EQUITY SHARES WITH DIFFERENTIAL VOTING RIGHTS AND SWEAT EQUITY SHARES**: During the year under review, the Company has neither issued the equity shares with differential voting rights nor issued sweat equity shares in terms of the Act and the rules made thereunder.

l) **SIGNIFICANT OR MATERIAL ORDERS**: No significant or material orders were passed by the Regulators or Courts or Tribunals, which impact the going concern status and Company's operations in future.

m) **EMPLOYEES STOCK OPTION SCHEME (ESOP)**: During the year under review, the Company has not issued the equity shares to their employee in terms of the Act and the rules made thereunder.

ACKNOWLEDGEMENT AND APPRECIATION

The Board of Directors extends its sincere gratitude for the invaluable guidance and support received from all stakeholders of the Company. This includes the Ministry of Corporate Affairs, the Securities and Exchange Board of India, the BSE, and other regulatory authorities. The Board also acknowledges the continued trust and support of our bankers, lenders, financial institutions, members, National Securities Depository Limited, Central Depository Services (India) Limited, and customers.

Furthermore, the Directors commend the unwavering commitment demonstrated by all executives, officers, staff, and the Senior Management team, which has significantly contributed to the Company's excellent performance during the financial year.

Date: 01-09-2026
Place: Bahadurgarh, Haryana

For & on behalf of
Supertech Ev Limited

Geetanjali Sharma
Whole time Director
DIN: 09777406

Yetender Sharma
Managing Director
DIN: 09702846

Annexure-I

FORM NO. AOC-2

FORM FOR DISCLOSURE OF PARTICULARS OF CONTRACTS/ARRANGEMENTS ENTERED INTO BY THE COMPANY WITH RELATED PARTIES REFERRED TO IN SUB-SECTION (1) OF SECTION 188 OF THE COMPANIES ACT, 2013 INCLUDING CERTAIN ARM'S LENGTH TRANSACTIONS UNDER FOURTH PROVISO THERETO

[Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of The Companies (Accounts) Rules, 2014]

Name of the Company: **Supertech EV Limited**

1. **Details of contracts or arrangements or transactions not at arm's length basis**
   Number of contracts or arrangements or transactions not at arm's length basis: NA

2. **Details of material contracts or arrangements or transactions at arm's length basis**
   Number of material contracts or arrangements or transactions at arm's length basis: 3

Corporate identity number (CIN) or foreign company registration number (FCRN) or Limited Liability Partnership number (LLPIN) or Foreign Limited Liability Partnership number (FLLPIN) or Permanent Account Number (PAN)/Passport for individuals or any other registration number	BDUPS8530D	AGOPS2841M	ADVFS4601F
Name(s) of the related party	Mr. Yetender Sharma	Mr. Jitender Kumar Sharma	M/s. Supertech Auto Agency
Nature of relationship	Managing Director of the Company	Whole Time Director of the Company	Mr, Yetender Sharma and Mrs. Geetanjali Sharma, Directors of the Company are Partner in Supertech Auto Agency Partnership Firm.
Nature of contracts/ arrangements/ transactions	Rent Agreement	Rent Agreement	Sale and Purchase
Duration of the contracts / arrangements/ transactions	Rent Agreement dated March 19, 2025 for a period of 11 months at a monthly rent of Rs. 2,40,000/-.	Rent Agreement dated March 19, 2025 for a period of 11 months at a monthly rent of Rs. 4,80,000/-.	NA

Salient terms of the contracts or arrangements or transactions including actual / expected contractual amount	Rent Agreement dated March 19, 2025 for a period of 11 months at a monthly rent of Rs. 2,40,000/-.	Rent Agreement dated March 19, 2025 for a period of 11 months at a monthly rent of Rs. 2,40,000/-.	Our Company has purchased E-scooter CKD parts from Supertech Auto Agency Our Company has sold complete E-scooter to Supertech Auto Agency for sale & distribution in the market.
Justification for entering into such contracts or arrangements or transactions	The premises owned by the related party is strategically located and well-suited to support the Company's operational requirements. Its location offers logistical advantages and ensures convenient access for key stakeholders, including clients, vendors, and employees.		The sale/purchase of goods during the Financial Year 2024-25, with the related party is being undertaken to meet the regular business requirements of the Company in a cost-effective and efficient manner. The related party has the requisite expertise, resources, and capacity to fulfill the Company's operational needs on timely and competitive terms.
Date of approval by the Board	19/03/2025	19/03/2025	19/03/2025
Transaction during the year	5,760 thousand	2,880 thousand	Sale – 48,694.39 thousand Purchase-28,13,51.32 thousand
Amount paid as advances, if any	NA		
Date on which the resolution was passed in general meeting as required under first proviso to section 188	NA		
SRN of MGT-14	NA		

Date: : 01-09-2026
Place: Bahadurgarh, Haryana

For & on behalf of
Supertech Ev Limited

Sd/-
Geetanjali Sharma
Wholetime Director
DIN: 09777406

Sd/-
Yetender Sharma
Managing Director
DIN: 09702846

Annexure-II

PARTICULARS OF EMPLOYEES U/S 197(12) OF THE COMPANIES ACT, 2013

The information required under Section 197 & Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is given below-

(Name of the Director/Employee)	Jitender Kumar Sharma**	Yetender Sharma	Geetanjali Sharma	Pooja Jain*	Jatin Dhawan	Mayank Nigam*
Designation	Whole-time director	Managing Director	Whole-time director	Company Secretary & Compliance Officer	CFO	Company Secretary & Compliance Officer
Remuneration received (in lacs)	9,66,090.00 p.a.	23,00,000.00 p.a.	23,00,000.00 p.a.	1,88,940.00 p.a.	8,46,400.00 p.a.	50,580.00 p.a.
Nature of employment, whether contractual or otherwise	Permanent employee	Permanent employee	Permanent employee	Service	Service	Service
Date of commencement of employment	01/11/2022	12/08/2022	01/11/2022	04/03/2024	21/10/2024	16/01/2025
The age of such employee	More than 70 Years	44 Years	39 Years	33 Years	31 Years	40 Years
The last employment held by such employee before joining the Company	NA	NA	NA	-	-	Goyal Aluminiums Limited
The percentage of equity shares held by the employee in the Company as on 31st March, 2025	28.74	57.92	7.38	NIL	NIL	NIL
Whether any such employee is a relative of any director	Father of Mr. Yetender Sharma & Father-in-law of Ms. Geetanjali Sharma	Son of Mr. Jitender Kumar Sharma and Spouse of Ms. Geetanjali Sharma	Spouse of Mr. Yetender Sharma and Daughter-in-law of Mr. Jitender Kumar Sharma	NA	NA	NA

* The remuneration disclosed above includes the remuneration paid to the outgoing Company Secretary, Ms. Pooja Jain, who resigned w.e.f. 5 January 2026, and the incoming Company Secretary, Mr. Mayank Nigam, appointed w.e.f. 16 January 2025, and is disclosed separately for their respective tenures during the financial year.

** The remuneration disclosed includes the remuneration paid to the Mr. Jitendra Kumar Sharma upto 8 October 2025, on which date he ceased to be a Director due to his unfortunate demise.

Number of permanent employees on the rolls of the Company as on March 31, 2026: 132

Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

i. Average Percentile increases in salaries of employees (Other than Managerial Personnel):

ii. Comparison of the increase in remuneration of Employees with increase in remuneration of managerial personnel: Not applicable (No change in remuneration of Managerial Personnel)

a) It is hereby affirmed that the remuneration is as per the Remuneration Policy of the Company.

b) There is no employee covered under the provisions of Section 197(14) of the Companies Act 2013.

c) During the reporting period, no employee of the Company was in receipt of remuneration that exceeds the limits prescribed under sub-rule (2) of Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, whether employed throughout or for part of the financial year.

Date: 01-09-2026
Place: Bahadurgarh, Haryana

For & on behalf of
Supertech Ev Limited

Geetanjali Sharma
Wholetime Director
DIN: 09777406

Yetender Sharma
Managing Director
DIN: 09702846

Annexure - III

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025

1. BRIEF OUTLINE OF CSR POLICY OF THE COMPANY

The Company's vision on CSR is that the Company being a responsible Corporate Citizen would continue to make a serious endeavour for a quality value addition and constructive contribution in building a healthy and better society through its CSR related initiatives and focus on education, environment, health care and other social causes.

The Board of Directors ("Board") of the Company has adopted a CSR policy w.e.f. June 22 2024, the same is also available at the website of the Company at https://supertechev.com

2. COMPOSITION OF CSR COMMITTEE AND MEETINGS

Sr. No.	Name of the Director	Date of Appointment	Designation in the Committee
1.	Mr. Sumit Khurana	22/06/2024	Chairman & Member
2.	Mr. Yetender Sharma	22/06/2024	Member
3.	Ms. Sukriti Jaggi	07/03/2026	Member

Note

During the year under review, Mr. Sachin Haritash (DIN: 00050897), Independent Director of the Company, resigned from the office of Independent Director with effect from March 7, 2026. Consequent to the aforesaid change in the composition of the Board, the Board of Directors approved the reconstitution of the various Board Committees with effect from the said date.

3. Web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.

https://supertechev.com

4. The details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report).

Not applicable

5. CORPORATE SOCIAL RESPONSIBILITY POLICY OBLIGATION

a)	Average net profit of the company as per section 135(5)	5,03,31.009
b)	Two percent of average net profit of the company	10,06,620
c)	Surplus arising out of the CSR projects or programmers or activities of previous financial years	Nil
d)	Amount required to be set off for the financial year, if any	Nil
e)	Total CSR obligation for the financial year	10,06,620

6. CSR amount spent or unspent for the financial year:

i) Details of CSR amount spent against ongoing projects for the financial year: Nil

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency	
				State.	District.						Name	CSR Registration number.
1.	NIL											
	Total											

ii) Details of CSR amount spent against **other than ongoing projects** for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.		Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.	
				State.	District.			Name.	CSR registration number.
1.	Social Awareness Camp	Eradicating hunger, poverty and malnutrition, promoting health care includisng preventive health care promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;	Yes	Delhi	South West Delhi	10,06,620	No	Interactive Forum of Indian Economy	CSR00014730
	Total					**10,06,620**			

6 (b)	Amount spent in Administrative Overheads	Nil
6 (c)	Amount spent on Impact Assessment, if applicable	Nil
6 (d)	Total amount spent for the Financial Year (a+b+c)	Nil

6 (e) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
Nil	-	-	-	-	-

6 (f) Excess amount for set off, if any-

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	-
(ii)	Total amount spent for the Financial Year	-
(iii)	Excess amount spent for the financial year [(ii)-(i)]	-
(iv)	Surplus arising out of the CSR projects or programmers or activities of the previous financial years, if any	-
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	-

7. Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Balance Amount in Unspent CSR Account under subsection (6) of section 135 (in Rs.)	Amount Spent in the Financial Year (in Rs)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub-section (5) of section 135, if any		Amount remaining to be spent in succeeding Financial Years (in Rs)	Deficiency, if any
					Amount (in Rs)	Date of Transfer		
1	2024-25	6,74,406	6,74,406	-	-	-	6,74,406	-
2	2023-24	-	-	-	-	-	-	-
3	2022-23	-	-	-	-	-	-	-

8. Whether any capital assets have been created or acquired through CSR amount spent in the financials: No
details relating to such assets so created or acquired through CSR spent in the financial year:

S. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pin code of the property or Asset(s)	Date of creation	Amount of CSR Spent	Details of entity/ Authority/ beneficiary of the registered owner
NA					

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5).
NA

Date: 01-09-2026
Place: Bahadurgarh, Haryana

For & on behalf of
Supertech Ev Limited

Sd/-
Mr. Deepak Chauhan
Chairman and Independent Director
DIN: 01391453

Sd/-
Yetender Sharma
Managing Director
DIN: 09702846

Annexure - IV

Form No. MR-3
SECRETARIAL AUDIT REPORT FOR THE FINANCIAL YEAR ENDED 31st March 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014)

To,
The Members,
Supertech Ev Limited
CIN: L35999HR2022PLC105796
Plot No.150 Sector 16, Phase-I
Bahadur Garh, Jhajjar, Haryana-124507

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and adherence of good practices by **Supertech Ev Limited** (hereinafter called the "Company"). Secretarial Audit was conducted in a manner that provide me a reasonable basis for evaluating the corporate conducts /statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, i hereby report that in my opinion, the Company has, during the audit period covering the financial year ended March 31, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

1. The Companies Act 2013 (the Act) and the rules made thereunder.
2. The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the rules made thereunder:
3. The Depositories Act, 1996 and the Regulations and byelaws framed there under;
4. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings: (**No transaction has been recorded during the Audit Period)**
5. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
   a) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
   b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
   c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
   d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.
   e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021: **(Not applicable to the Company during the Audit Period);**
   f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not applicable to the Company during the Audit Period);**
   g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025
   h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (**Not applicable to the Company during the Audit Period)** and
   i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (**Not applicable to the Company during the Audit Period).**

I have also examined compliance with the applicable clauses of the following:

a) Secretarial Standards issued by the Institute of Company Secretaries of India on Meetings of the Board of Directors and General Meeting.
b) SEBI (Listing Obligations and Disclosure Requirements) 2015 for the year ended 31st March 2026 with Bombay Stock Exchange Limited.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above except deviations as stated above with respect to SEBI (LODR). 2015.

I have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by statutory financial audit and other designated professional

I further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non - Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. Video conferencing facilities and/or otheraudio-visual means were provided, wherever required, to enable Directors attending from different locations to participate in the meeting.

All decisions at Board Meetings and Committee Meetings are carried out unanimously/majority as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period following specific events occured which having a major bearing on the Company's affair in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

a) On July 02, 2025, the Equity shares of the Company got listed on the SME platform of BSE Limited (BSE).

For Nitin Bhardwaj & Associates
Company Secretaries

Nitin Bhardwaj
Proprietor
M.No. A 67473
COP No. 27276
Peer review: 5068/2O24
UDIN: A067473H001008556

Place: New Delhi
Date:03/08/2026

Note: This report is to be read with my letter of even date that is annexed as Annexure - A and forms an integral part of this report.

To,
The Members,
Supertech Ev Limited
CIN: L35999HR2022PLC105796
Plot No.150 Sector 16, Phase-I
Bahadur Garh, Jhajjar, Haryana-124507,

My report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on the random test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, i followed provide a reasonable basis for your opinion.

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Wherever required, i have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of the Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on random test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For Nitin Bhardwaj & Associates
Company Secretaries

Nitin Bhardwaj
Proprietor
M.No. A 67473
COP No. 27276
Peer review: 5068/2O24
UDIN: A067473H001008556

Place: New Delhi
Date:03/08/2026

Chief Financial Officer (CFO) Certification

(Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015)

I, Jatin Dhawan, Chief Financial Officer of Supertech EV Limited ("the Company") to the best of our knowledge and belief, certify that: -

A. I have reviewed financial statements for the year ended March 31, 2026, and to the best of our knowledge and belief:

1. these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
2. these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. There are, to the best of my knowledge and belief, no transactions entered into by the listed entity during the year i.e., April 1, 2025, to March 31, 2026, which are fraudulent, illegal or violative of the Company's code of conduct.

C. I accept responsibility for establishing and maintaining internal controls for financial reporting and that I have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

D. I have indicated to the auditors and the Audit Committee: -

1. significant changes in internal control over financial reporting during the year i.e., April 1, 2025, to March 31, 2026.
2. significant changes in accounting policies during the year and the same have been disclosed in the notes to the financial statements.
3. instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For & on behalf of Board of Directors
Supertech EV Limited

Sd/-
Jatin Dhawan
Chief Financial Officer

Place: Bahadurgarh, Haryana
Date: 27-05-2026


SUPERTECH EV
Management Discussion
Analysis Report 2025-26

MANAGEMENT DISCUSSION & ANALYSIS REPORT

Overview

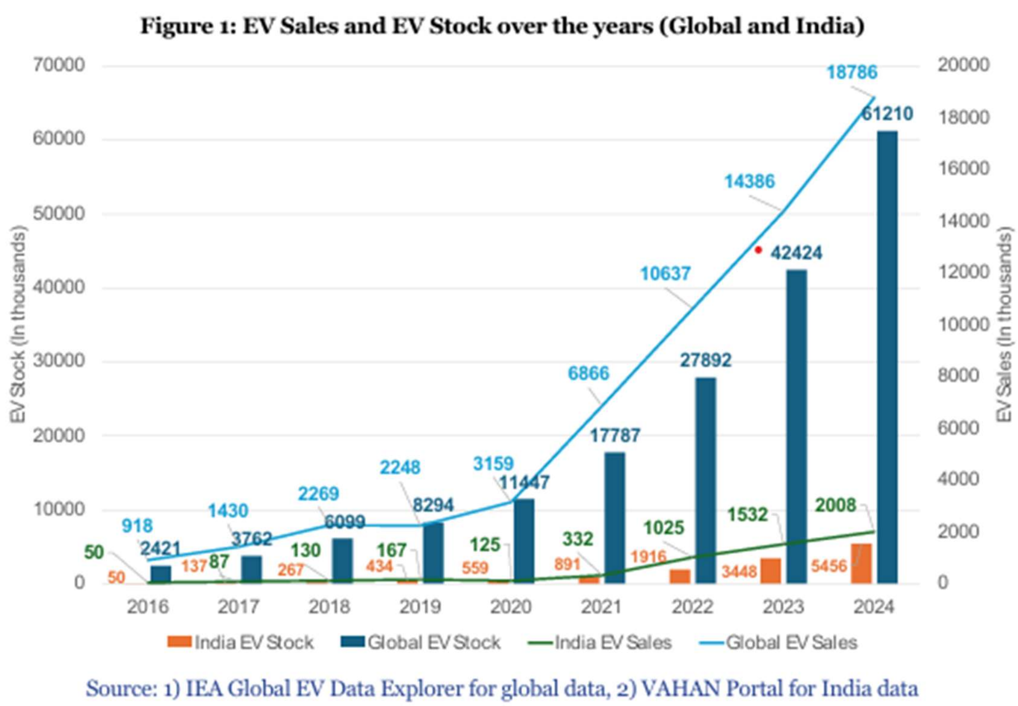
India has decided to aggressively move towards electric mobility. The key objectives are- reduced dependence on imported fuel, increased share of renewable energy by leveraging the storage capacity of EV batteries, reduced Greenhouse Gases (GHG) emission, improved air quality, improved Plant Load Factor (PLF) of electricity generating plants, becoming a leader in a rapidly growing global market

India seeks to attain a 30% share of electric vehicles, in the total vehicles sold, by 2030. Sale of EVs in India went up from 50,000 in 2016 to 2.08 million in 2025 as against global EV sales having risen from 918,000 in 2016 to 18.78 million in 2026. Thus, India's transition has been slow to start, but it is picking up. India's EV penetration was only about one-fifth of the global penetration in 2020, but has picked up to over two-fifth of the global penetration in 2026. It continues to show an increasing trend, though relatively slow.

Industry Structure and Development

Global EV sales rose from 918,000 in 2016 to 18.78 million in 2025, contributing to an exponential increase in the total EV stock, reaching approximately 61.21 million vehicles in 2026 as may be seen in Figure 1 below.

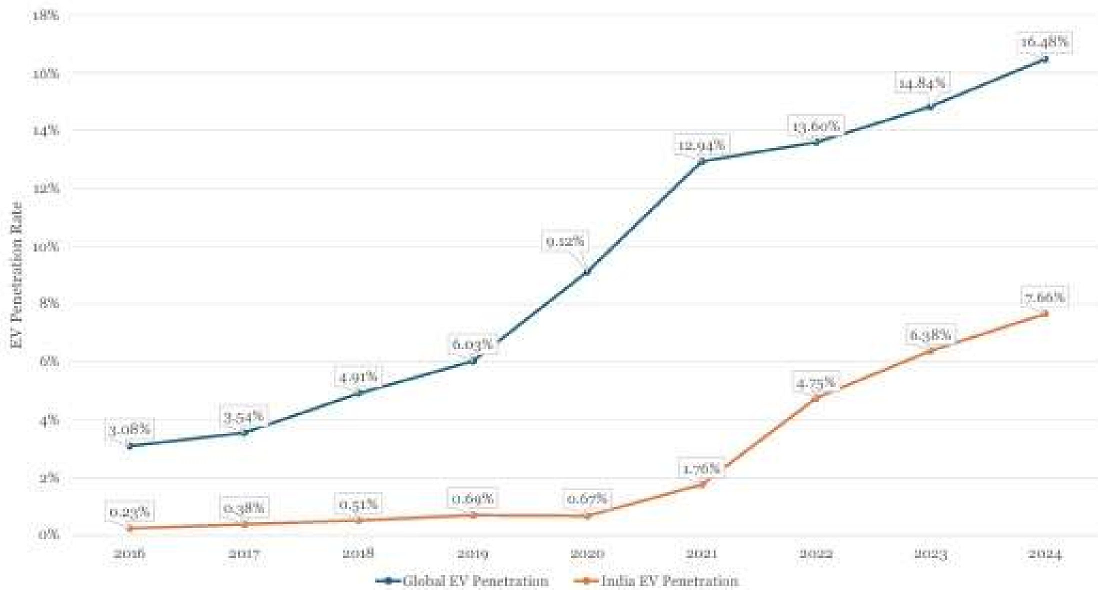
Chart 1: Figure 1: EV Sales and EV Stock over the years (Global and India)



The same figure also shows that the sale of EVs in India went up from 50,000 in 2016 to 2.08 million in 2025 taking the total EV stock in the country to 5.45 million in 2026. Further, the total stock on EVs in India stood at around 9% of the global stock. EV sales in India were around 11% of the global sales in 2025.

Figure 2 below shows that the EV penetration rate1 in 2025 stood at 16.48% globally but was only 7.66% in India. This is against India's target of reaching a 30% penetration rate in 2030

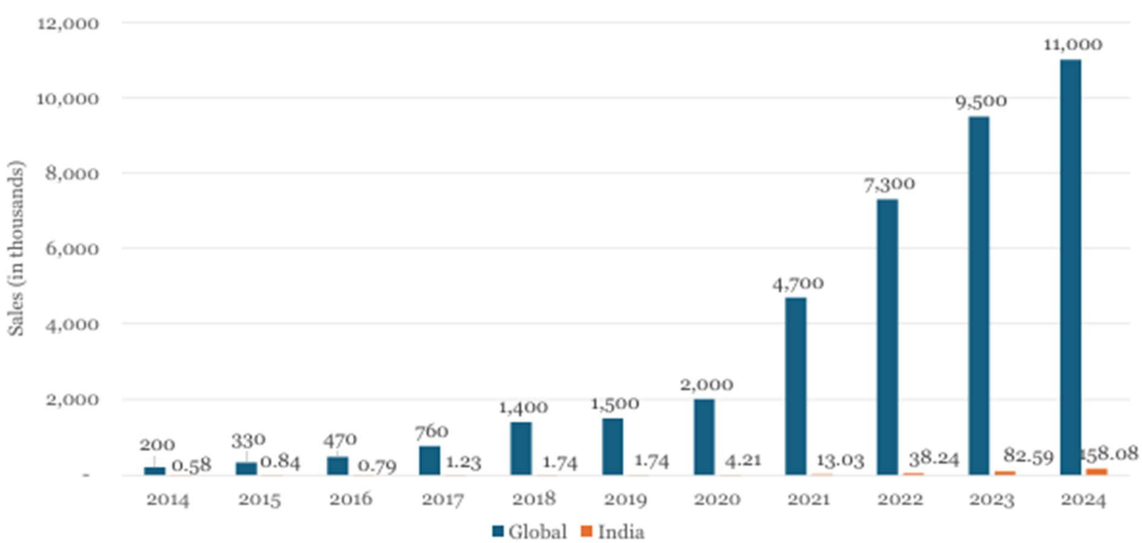
Figure 2: EV Penetration Rate – Global & India



Source: 1) IEA Global EV Data Explorer for global data, 2) VAHAN Portal for India data

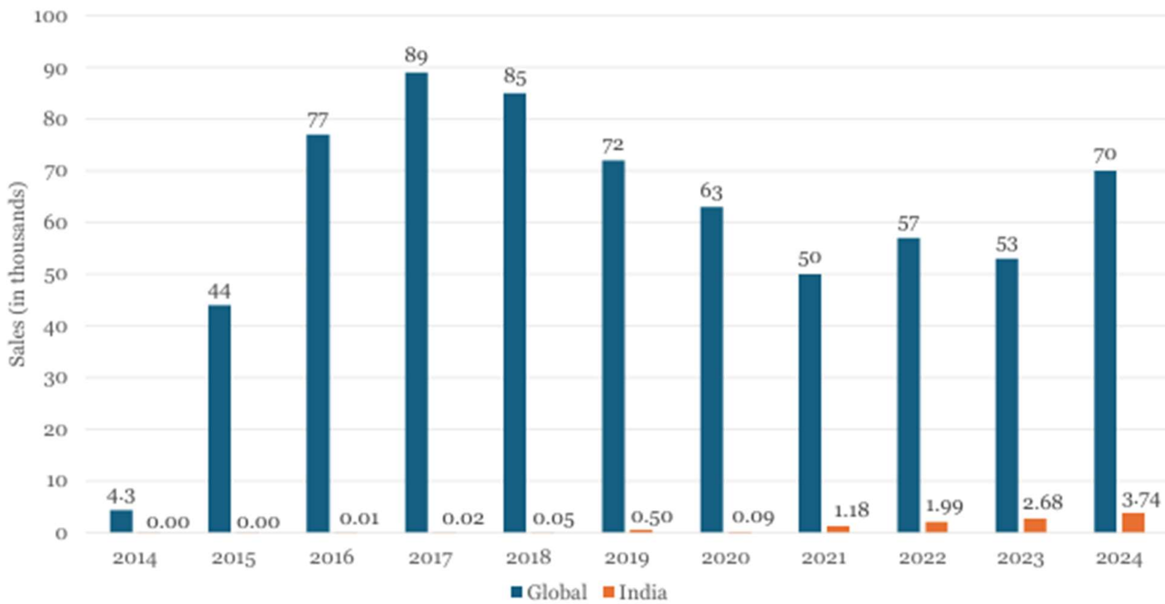
Figures 3, 4 and 5 below give the annual sale of e-cars, e-buses and e-trucks globally and in India.

Figure 3: E-4W Sales over the years (Global and India)



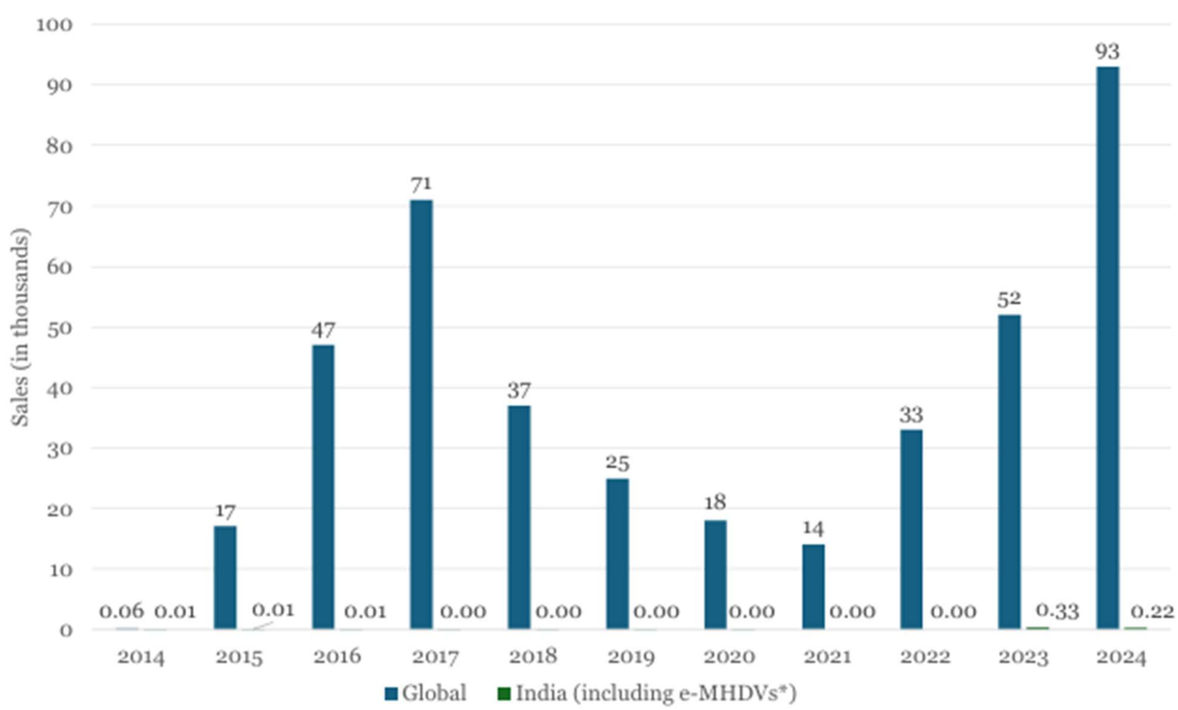
Source: 1) IEA Global EV Data Explorer for global data, 2) VAHAN Portal for India data

Figure 4: E-Bus Sales over the years (Global and India)



Source: 1) IEA Global EV Data Explorer for global data, 2) VAHAN Portal for India data

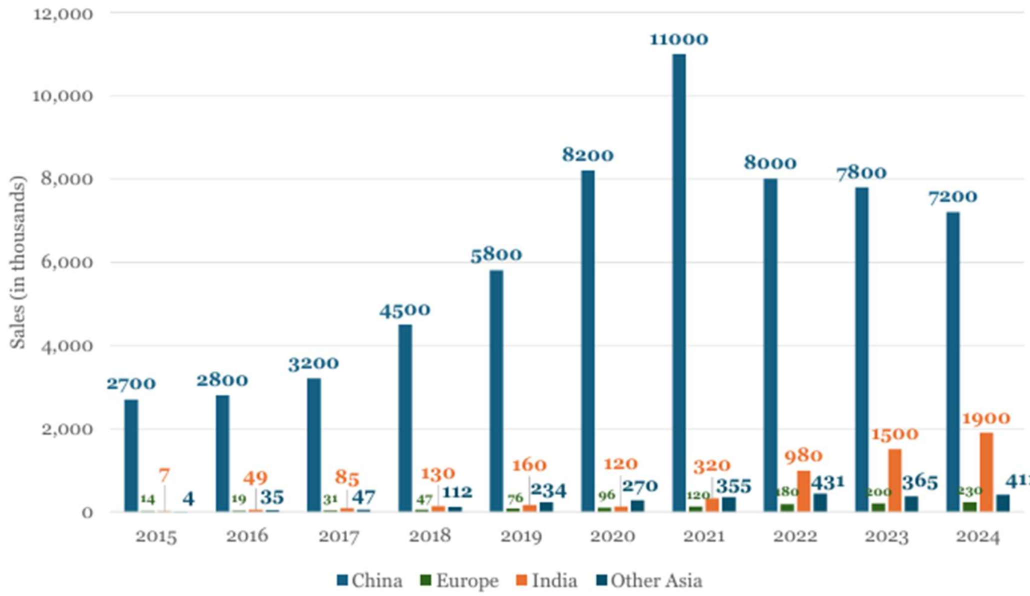
Figure 5: E-Truck Sales over the years (Global and India)



Source: 1) IEA Global EV Data Explorer for global data, 2) VAHAN Portal for India data

Figure 6 below shows the sales of electric 2/3 wheelers in the major 2/3 wheeler markets.

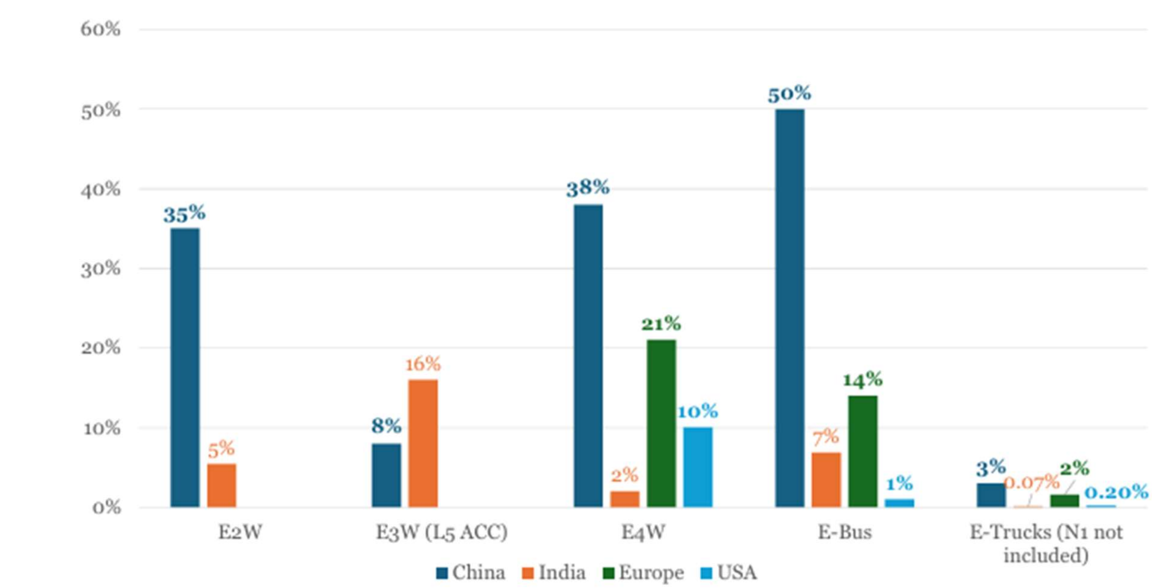
Figure 6: Electric 2/3 wheeler Sales over the years (main 2/3 wheeler markets)



Source: 1) IEA Global EV Data Explorer for international data, 2) VAHAN Portal for India data

These figures show that while there is reasonable progress in the sale of electric buses, the progress on electric cars and electric trucks has been weak compared to the global scenario. In the case of electric 2/3 wheelers, India has done well even when compare to the leading 2/3-wheeler markets, namely China, EU and the other Asian countries, as seen from Figure 6. Thus, India's transition has been slow to start, but it is picking up. India's EV penetration was only about one-fifth of the global penetration in 2020, but has picked up to over two-fifth of the global penetration in 2025. It continues to show an increasing trend, though relatively slow.

Figure 7: EV penetration rate across China, India, Europe & US in different vehicle segments in 2023[2]



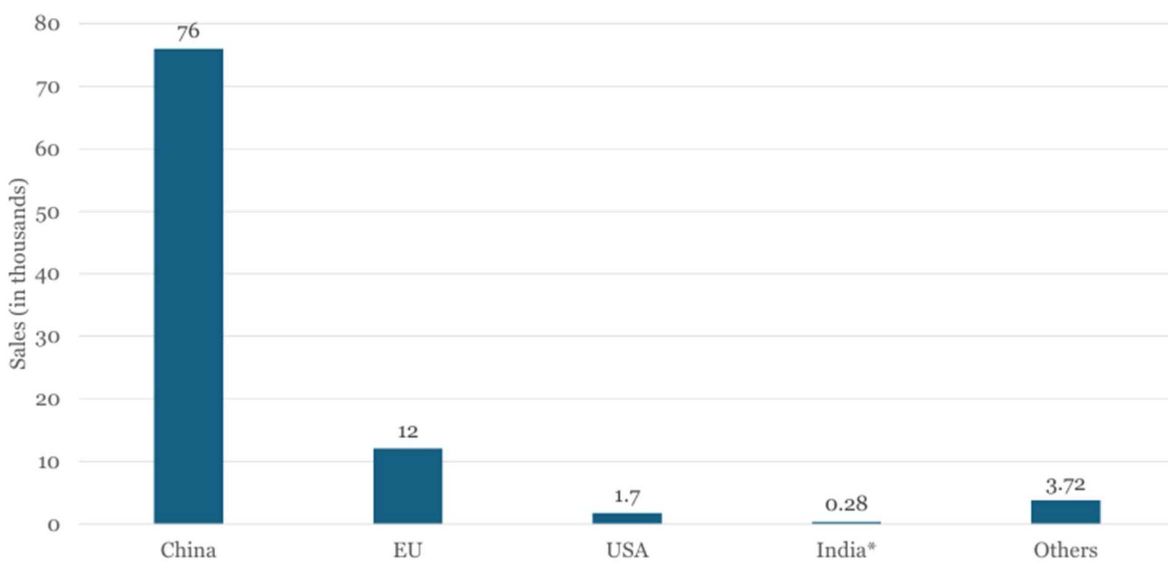
Source: 1) IEA Global EV Data Explorer for international data, 2) VAHAN Portal for India data

If compared to the EV penetration in India with that in the US, EU and China for different types of vehicles (Figure 7), it can be seen that India has done fairly well in the 2-wheeler and bus segments, but has been slow in e-cars and electric trucks. It is a leader in the electric 3-wheelers segment. China is the leader in all categories, except 3-wheelers.

As far as electric trucks are concerned, this has been very slow. Out of 8, 34,578 trucks sold in India in 2025, only 6,220 were electric. 95% of these (5940) were of less than 3.5 tonne capacity. These are generally used for carrying short haul freight, largely in urban areas. In fact, several countries do not count trucks of less than 3.5 tonne capacity in the category of trucks, given their usage pattern. Only 280 of these electric trucks sold in India in 2025 were of more than 3.5 tonne capacity, which are used for longer hauls.

The longer haul trucks are an important component of the road transport system as they emit over 34% of the CO2 from the transport sector, despite constituting only 3% of the total vehicle fleet. A significant dent in the reduction of GHG from road transport will not be possible without transitioning long haul trucks to electric. Figure 8 below gives the sale of such long haul trucks (above 3.5 tonne capacity) globally. As seen from this, China has been the dominant market for such long haul electric trucks as well, whereas India has had a minimal contribution, as seen in Figure 8 below.

Figure 8: Global Sale of e-Trucks in 2024 (above 3.5 tonne capacity)



Source: 1) IEA Global EV Data Explorer for international data, 2) VAHAN Portal for India data

Thus, key points that emerge from the above analysis are the following: 1. Adoption of EV has been increasing in India but has been slower than the pace in some of the leading countries like the US, EU and China. 2. India is doing well with electric two-wheelers and electric three-wheelers. With regard to electric buses, it has made some progress but with electric cars it has been slow. Long haul electric trucks have virtually not taken off. 3. The country has progressed to only about 7.6% of the sales in 2025 being electric, which is far behind its target of 30% by 2030. Thus, it has taken nearly 10 years to reach a penetration level of 7.6% and now needs to increase this share by over 22% in the next 5 years alone. Clearly, there is a need for a major step up in the pace of transition from ICE vehicles to electric. This will require a significant thrust.

Source: *https://www.niti.gov.in/sites/default/files/2025-08/Electric-Vehicles-WEB-LOW-Report.pdf*

BUSINESS OF THE COMPANY

Supertech EV Limited, core focus lies in capitalizing on the burgeoning opportunities presented by the electrification of mobility, aligning our efforts with India's vision for a cleaner, greener future. With a diverse portfolio of electric vehicles, including E-rickshaws and E-scooters, we cater to the evolving needs of the Indian automobile market. Our company the company has rapidly evolved to become a significant player in the market, specializing in the design, development, manufacturing, and distribution of high-quality electric two-wheelers and E-rickshaw.

Committed to addressing the urgent need for electric mobility solutions in India, Supertech EV Limited focuses on delivering user friendly, technologically advanced and affordable electric scooters. The company's mission extends beyond product excellence, aiming to contribute to a cleaner and more sustainable future for the nation and also develop further electric based mobility solutions.

Central to our operations is our robust business-to-business (B2B) distribution network, comprising 445 distributors strategically situated across India. This expansive network ensures widespread accessibility of our electric vehicles, facilitating their adoption on a national scale. Our distribution network continues to grow, enabling us to reach new markets and serve a diverse clientele.

At Supertech EV Limited, we are not just shaping the future of mobility; we are driving it forward with purpose and determination. With a relentless commitment to excellence and sustainability, we remain dedicated to pioneering innovative solutions that propel India towards a cleaner, more sustainable future.

PERFORMANCE OF THE COMPANY

The Company witness strong growth with revenue Rs. 780378.78 thousand in FY 2025-26 as compared to Rs. 750966.68 thousand in financial year 2024-25. This has been achieved through higher volumes and realisations driven by consumer demand throughout the year.

The management of your company have been vigorously working on to acquire more order to increase the company's profits. The management of the Company continuously looking for a new avenue for future growth of the Company and expect growth in the future period.

RISK AND CONCERNS

The following is a discussion of certain factors that have had, and we expect will continue to have, a significant effect on our financial condition and results of operations:

a) Any qualifications or other observations made by our statutory auditors which may affect our results of operations;
b) Loss of one or more of our key customers and/or suppliers;
c) An increase in the productivity and overall efficiency of our competitors;
d) Our ability to maintain and enhance our brand image;
e) Our reliance on third party suppliers for our raw materials;
f) General economic and business conditions in the markets in which we operate and in the local, regional and national economies;
g) Changes in technology and our ability to manage any disruption or failure of our technology systems;
h) Changes in political and social conditions in India or in countries that we may enter, the monetary and interest rate policies of India and other countries, inflation, deflation, unanticipated turbulence in interest rates, equity prices or other rates or prices;
i) The performance of the financial markets in India and globally; 10. Occurrences of natural disasters or calamities affecting the areas in which we have operations;
j) Market fluctuations and industry dynamics beyond our control;
k) Our ability to compete effectively, particularly in new markets and businesses;

The Company operates in a highly dynamic and competitive environment, particularly in the electric vehicle (EV) sector, which is subject to various risks that may affect its operational and financial performance. The Company faces risks related to potential defects, quality issues, supply disruptions, or rising costs of components used in its electric vehicles. Such issues may increase material costs, impact vehicle pricing, delay manufacturing and delivery timelines, and affect profitability.

Additionally, the Company relies on a limited number of key suppliers for critical raw materials. The loss or underperformance of any major supplier could disrupt operations and adversely affect business performance.

The Company continues to monitor these risks closely and is exploring strategies to diversify its supplier base and strengthen supply chain resilience to mitigate potential impacts.

OUTLOOK AND STRATEGY

There is a growing thrust on the adoption of electric vehicles (EVs) across the globe amid increasing carbon emissions which have serious repercussions including global warming. The Indian government is aligned with taking steps to decarbonize the economy with a push towards electrification of mobility. As India is significantly dependent on crude oil imports and various cities in India are facing pollution menace, the Indian government has also acknowledged the need to promote EVs. The Government's initiatives along with growing concerns for environment & energy security, rapid advancements in technologies for powertrain electrification, and innovative newer business models are driving the sales of EVs.

Electric two-wheelers and three-wheelers are good for micro-mobility services. Additionally, the growing interest in sustainable transportation alternatives among consumers, combined with the increasing availability of affordable E2Ws and E3Ws, is expected to drive further growth in the coming years. Advances in battery technology and the increasing availability and use of battery swapping stations have also contributed to the demand. Strategic agreements between manufacturers, service providers, and charging companies are building alliances which will accelerate the penetration of electric two-wheelers.

In the Union Budget 2023-24, the government has allocated INR 35,000 crore to achieve the energy transition, energy security and net zero objectives, which will help the EV industry to work alongside in addressing the issues related to Climate Crisis. The government of India has also planned to achieve 100% e-mobility by 2030 in smart cities and this opens up a huge market for EVs. Smart City Mission, is an urban renewal and retrofitting program by the Government of India with the mission to develop 100 cities across the country making them citizen friendly and sustainable. EVs are the solution for both better quality of life and reduction in environmental footprint and hence EVs will be integrated as part of smart city transportation. Smart mobility solutions are a must as it not only helps in a better quality of life but also helps in reducing its environmental footprint. The industry has received good government backing over the last few years to increase EV penetration in India.

Electric two-wheeler companies have plans to increase volumes, generate additional funds, widen their distribution network, introduce a number of new goods and enter foreign markets for the first time. Expanding distribution and markets, as well as offering additional items at different price points will be crucial for e-motorcycles as well as e-scooters companies for expanding volumes.

KEY INITIATIVES WITH RESPECT TO STAKEHOLDER RELATIONSHIP

A Stakeholder's relationship committee is formed for reviews of statutory compliances and services relating to security holders, dividend payments and performance of Registrar and Transfer Agents.

No complaints were raised or received from any shareholders during the year.

MATERIAL DEVELOPMENTS IN HUMAN RESOURCES/INDUSTRIAL RELATIONS FRONT, INCLUDING NUMBER OF PEOPLE EMPLOYED.

The Company had sufficient numbers of employees at its administrative office. The Company recognizes the importance of human value and ensures that proper encouragement both moral and financial is extended to employees to motivate them. The Company enjoyed excellent relationship with workers and staff during the last year.

Our human resource department plays a key function in our Company. It is operated by professionally qualified and experienced personnel and receives attention from senior management. The human resources department follows a mix of both centralized and decentralized systems whereby the human resource personnel are deployed not only at our registered office but also at our factories. Our human resource policies focus on training and retaining our employees. The following table sets forth information on the number of our staff in various departments of our business as of March 31, 2026.

Employees on Payroll excluding KMP/ Directors	As on March 31, 2026
Skilled/ Semi-Skilled	**64**
Unskilled	**58**
Total	**132**

SUMMARY OF KEY FINANCIAL METRICS AND KEY RATIO

The Summary of Key Financial metrics and Key Ratio has been disclosed, as applicable, have been made in the Financial Statements, which are to be read together with the Notes annexed thereto and forming an integral part of the Financial Statements.

FORWARD LOOKING STATEMENTS

This communication contains forward-looking statements within the meaning of applicable securities laws. These statements reflect management's current expectations regarding future events and operating performance and include, but are not limited to, statements regarding the company's plans to expand its EV product lineup, anticipated production timelines, future sales growth, battery technology advancements, charging infrastructure development, and market expansion strategies.

Such statements are based on current assumptions and projections and are subject to a number of risks and uncertainties, many of which are beyond our control. These risks include, but are not limited to, supply chain constraints, regulatory developments, and competition in the EV market, consumer adoption rates, and technological changes.

Actual results may differ materially from those expressed or implied in these forward-looking statements. The company undertakes no obligation to update or revise any forward-looking statements, whether as a result of new information, future events, or otherwise, except as required by law.

Date: 01-09-2026
Place: Bahadurgarh, Haryana

For & on behalf of
Supertech Ev Limited

Sd/-
Geetanjali Sharma
Wholetime Director
DIN: 09777406

Sd/-
Yetender Sharma
Managing Director
DIN: 09702846

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SUPERTECH EV LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of SUPERTECH EV LIMITED (earlier known as Supertech EV Private Limited) ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and the Statement of Cash Flows for the year ended on that date, and the notes to the standalone financial statements including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

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 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended, (" AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the profit and loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone 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 (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Information Other than the Standalone Financial Statements and Auditor's 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 Management Discussion and Analysis, Board's Report including Annexures to Board's Report but does not include the standalone financial statements and our auditor's report thereon.

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

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements for the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Utilisation of IPO Proceeds

The Company completed its Initial Public Offer ("IPO") during the year and raised funds aggregating to 29.89 Crores. The utilisation of IPO proceeds against the objects stated in the prospectus involves significant management judgement and regulatory compliance requirements. Accordingly, this was considered to be a key audit matter.

- Audit Procedures Performed
- Our audit procedures included, among others:
- obtaining an understanding of the process relating to monitoring and utilisation of IPO proceeds;
- verifying the utilisation of proceeds with underlying supporting documents and bank statements;
- reviewing the disclosures made in the standalone financial statements in respect of utilisation of IPO proceeds; and
- assessing whether temporary deployment of unutilised funds was in compliance with the applicable regulatory requirements.

Responsibilities of Management and Those Charged with Governance 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 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 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 that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system 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, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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

  We also provide those charged with governance with a statement that we have complied with relevant 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 standalone 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

1. As required by Section 143(3) of the Act, based on our audit we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

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

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

d) In our opinion, the aforesaid standalone financial statements comply with the AS 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 March 31, 2026 taken On record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and 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 over financial reporting.

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

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors/managers during the year is in accordance with the provisions 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, as amended in our opinion and to the best of our information and according to the explanations given to us:

i) The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements;

ii) The Company did not have any long-term contracts including derivative contracts, as such the question of commenting on any material foreseeable losses thereon does not arise.

iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv) The management has represented that, to the best of it's 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:

v) The management has represented, that, to the best of it's 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 inwriting 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

vi) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

vii) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

viii) The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 as amended, in our opinion and to the best of our information and according to the explanations given to us.

Based on our examination which included test checks, except for the instances mentioned below, the Company has used accounting softwares for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software:

(i) The feature of recording audit trail (edit log) facility was not enabled at the database level to log any direct data changes for the accounting softwares used for maintaining the books of account relating to payroll, consolidation process and certain noneditable fields/tables of the accounting software used for maintaining general ledger.

Further, for the periods where audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tampered with.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in the "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

For Rajesh Kukreja & Associates.
Chartered Accountants
(Firm's Registration No.0004254N)

Sd/-
CA. Rajesh Kukreja
Partner
(Membership No.083496)
Delhi, 27/05/2026
UDIN:- 26083496BRQCAQ1678

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 **SUPERTECH EV LIMITED** of even date)

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

We have audited the internal financial controls over financial reporting of SUPERTECH EV 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 Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company 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 Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, 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 internal financial controls system over financial reporting of the Company.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, 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 system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Rajesh Kukreja & Associates.
Chartered Accountants
(Firm's Registration No.0004254N)

Sd/-
CA. Rajesh Kukreja
Partner
(Membership No.083496)
Delhi, 27/05/2026
UDIN:- 26083496BRQCAQ1678

Annexure "B" to the Independent Auditor's Report on the standalone financial statements of Supertech EV Limited for the year ended 31st March, 2026

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, 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. The Company has a program of physical verification of Property, Plant and Equipment and right-of-use assets so to cover all the assets once every three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

c. According to the information and explanations given to us and based on the examination of the conveyance deeds / registered sale deed provided to us, other than those specified in financial, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date. In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the standalone financial statements, the lease agreements are in the name of the Company.

d. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment (including right of use assets) or intangible assets or both during the year.

e. According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

ii. a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the inventory has been physically verified by the management during the year except for inventories lying with third parties. In our opinion, the frequency of verification by the management is reasonable and the coverage and procedure for such verification is appropriate. Inventories lying with third parties have been confirmed by them as at March 31, 2026 and discrepancies were not noticed in respect of such confirmations.

b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, from banks as per financial statement note no. 4.1 and note no 7. In our opinion quarterly /monthly return return/statement filed by the company with such bank are in agreement with the books of accounts of the company.

iii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not provided security to companies, firms, limited liability partnerships or any other parties during the year. The Company has not provided guarantees, granted loans and advances in the nature of loans and advances during the year to companies, firms or limited liability partnerships and other parties. Accordingly, clauses 3(iii)(a),3(iii)(b),3(iii)(c), 3(iii)(d),3(iii)(e),3(iii)(f) of the Order are not applicable to the Company.

In our opinion, the investments made and the terms and conditions of the grant of loans, during the year are, prima facie, not prejudicial to the Company's interest.

The Company has not made investments in Firms and Limited Liability Partnerships during the year.

iv. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has neither made any investments nor has it given loans or provided guarantee or security as specified under Section 185 of the Companies Act, 2013 ("the Act") and the Company has not provided any security as specified under Section 186 of the Act. Further, in our opinion, the Company has complied with the provisions of Section 186 of the Act in relation to loans given, guarantees provided and investments made.

v. The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.

vi. According to the information and explanations given to us, the maintenance of cost records under Section 148(1) of the Act is not applicable to the company. So the reporting under this clause is not applicable.

vii. (a)The Company does not have liability in respect of Service tax, Duty of excise, Sales tax and Value added tax during the year since effective 1 July 2017, these statutory dues have been subsumed into Goods and Services Tax ("GST")

According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion amounts deducted / accrued in the books of account in respect of undisputed statutory dues including GST, Provident fund, Employees' State Insurance, Income-Tax, Duty of Customs, Cess and other statutory dues have been regularly deposited by the Company with the appropriate authorities;

According to the information and explanations given to us and on the basis of our examination of the records of the Company, no undisputed amounts payable in respect of GST, Provident fund, Employees' State Insurance, Income-Tax, Duty of Customs, Cess and other statutory dues were in arrears as at 31 March 2026 for a period of more than six months from the date they became payable except as notified in the financial statement.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no statutory dues relating to GST, Provident Fund, Employees State Insurance, Income-Tax, Sales Tax, Service Tax, Duty of Customs, Value Added Tax or Cess or other statutory dues which have not been deposited on account of any dispute.

viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, 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. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in the repayment of loans or borrowings or in the payment of interest thereon to any lender.

(b)According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

(c) In our opinion and according to the information and explanations given to us by the management, term loans were applied for the purpose for which the loans were obtained. (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, no funds raised on short-term basis have been used for long term purposes by the Company.

(e)According to the information and explanations given to us and on an overall examination of the standalone financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, as defined in the Act. The Company does not hold any investment in any associate or joint venture (as defined in the Act) during the year ended 31 March 2026.

(f)According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries (as defined under the Act).

x. (a) During the year, the Company has raised money by way of an Initial Public Offer ('IPO") aggregating to 29.89 Crores. In our opinion and according to the information and explanations given to us, the funds raised through the PO have been utilized for the purposes for which they were raised, as disclosed in the prospectus, except for temporary deployment of unutilized funds pending their utilization. The details of utilization of TPO proceeds have been appropriately disclosed in the notes to the standalone financial statements.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or fully, partly or optionally convertible debentures. Accordingly, reporting under clause 3(x)(b) of the Order is not applicable to the Company.

xi. (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in the Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the 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.

(a) According to the information and explanations given to us no whistle blower complaints have been received by the Company during the year.

xii. According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

xiii. In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv. (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

(b)We have not considered the internal audit reports of the Company till date for the period under audit.

xv. In our opinion and according according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act 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. Accordingly, clauses 3(xvi)(a) and 3(xvi)(b) of the Order are not applicable.

(b) 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.

(c) According to the information and explanations provided to us during the course of audit, the Group does not have any CICs.

xvii. The Company has not incurred cash losses in the current 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. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the 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. (a) In respect of other than ongoing projects, the company has transferred the unspent amount to a fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year, in compliance with second proviso to sub-section (5) of section 135 of the said Act.

(b)In respect of ongoing projects, the Company did not have any unspent Corporate Social Responsibility (CSR) amount as at the balance sheet date for ongoing projects. Accordingly, the provisions of sub-section (6) of section 135 of the Companies Act, 2013 and the reporting under clause 3(xx)(b) of the Order are not applicable for the year.

For Rajesh Kukreja & Associates.
Chartered Accountants
(Firm's Registration No.0004254N)

Sd/-
CA. Rajesh Kukreja
Partner
(Membership No.083496)
Delhi, 27/05/2026
UDIN:- 26083496BRQCAQ1678

SUPERTECH EV LIMITED
(Formerly Known as Supertech EV Pvt. Ltd.)

PLOT NO.150 SECTOR 16, PHASE-I BAHADUR GARH, JHAJJAR, HARYANA 124507
CIN : L35999HR2022PLC105796
COMPUTATION FOR THE PERIOD FROM 1ST APRIL 2024 TO 31ST MRACH 2026

PARTICULAR	31.03.2026	31.03.2025
Profit before tax as per books (A)	52,949,885	83,552,447
Income Tax Rate (%)	25.16800%	25.16800%
MAT Rate (%)	0.00%	0.00%
Tax at notional rate on profits	13,326,427	21,028,480
Adjustments :		
Permanent Differences(B)		
Expenses disallowed under Income Tax Act, 1961		
- MSME Interest	2,459,539.96	1,320,149.37
- Non-Deduction of TDS		
- Interest on TDS		5,204.00
- CSR Exp	1,006,620.20	674,406.00
- Donation	48,400.00	17,400.00
Disallowance under section 36		
- EPF Employee Share		
- ESI Employee Share		
Total Permanent Differences(B)	**3,514,560**	**2,017,159**
Timing Differences (C)		
Depreciation as per Companies Act, 2013	5,705,485.21	4,795,887.27
Depreciation as per Income Tax Act, 1961	-4,154,366.00	-4,770,169.00
Preliminary Expenses		
Preliminary Expenses (Allowed as per 35D)	-	205,800.00
Gratuity expense	623,001	335,623
Total Timing Differences (C)	**2,174,120.21**	**567,141.27**
Net Adjustments D = (B+C)	**5,688,680.37**	**2,584,300.64**
Tax expense / (saving) thereon	**1,431,727.08**	**650,416.78**
Income from Other Sources		
Income from Other Sources (F)		
Income from Capital Gain		
Income from Capital Gain		
Income from Capital Gain (G)		
Set-off from Brought Forward Losses (E)		
Taxable Income/(Loss) as per Income Tax (A+D)	**58,638,566**	**86,136,747**
Set-off from Brought Forward Losses for MAT (G)		
Taxable Income/(Loss) as per MAT		
Income Tax as returned/computed	14,158,154	21,678,897
Tax paid as per normal or MAT		Normal
Income Tax	14,158,154.00	21,678,897.00
MAT		

SUPERTECH EV LIMITED

(Formerly Known as Supertech EV Pvt. Ltd.)

PLOT NO.150 SECTOR 16, PHASE-I BAHADUR GARH, JHAJJAR, HARYANA 124507

CIN : L35999HR2022PLC105796

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026

(₹ in Thousand)

Particulars	Note No	Amount as at 31/03/2026 (Audited)	Amount as at 31/03/2025 (Audited)
I. EQUITY AND LIABILITIES			
(1) Shareholder's funds			
(a) Share capital	3	123586.88	91090.88
(b) Reserve & Surplus	4	382726.02	76914.00
(2) Non-current liabilities			
(a) Long Term Borrowings	5	8333.33	18767.78
(b) Deferred tax liability (net)	6		
(c) Long Term Provisions	7	1860.45	1242.26
(3) Current liabilities			
(a) Short-term borrowings	8	66500.38	104134.02
(b) Trade payables	9		
(A) total outstanding dues of micro enterprises and small enterprises; and		16782.53	26516.65
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		84632.54	87924.88
(c) Other current liabilities	10	15414.09	14136.63
(d) Short-term provisions	11	11859.33	21142.09
Total		**711695.54**	**441869.19**
II.Assets			
(1) Non-current assets			
(a) Property, plant and equipment & Intangible assets			
(i) Tangible Assets	12	24053.24	31697.62
(ii) Intangible Assets	-	-	-
(iii) Capital work-in-progress	-	-	-
(iv) Intangible Assets Under Develop.	-	-	-
(b) Non-Current Investment	-	-	-
(c) Deffered Tax assets (Net)	5	1403.10	850.02
(d) Long-Term Loans Advances	13	3893.71	3065.87
(e) Other non-Current Assets	14	31813.86	3011.86
(2) Current assets			
(a) Current Investment	-	-	-
(b) Inventories	15	417029.67	236267.05
(c) Trade receivables	16	174130.06	132034.65
(d) Cash and cash equivalents	17	3098.06	3722.90
(e) Short-term loans and advances	18	49598.84	23782.56
(f) Other curret assets	19	6674.99	7436.65
Total		**711695.54**	**441869.19**
Significant accounting policies			
Notes referred to above form an integral part of the Financial Statements.	3 to 37		

As per our report of even date
For Rajesh Kukreja & Associates
(Chartered Accountants)
F.R.No. - 004254N
UDIN:

For & On Behalf of the Board of Directors of
Supertech EV limited
(Formerly Known as Supertech EV Pvt. Ltd.)

CA RAJESH KUKREJA (Partner) M.No.: 083496	JATIN DHAWAN (CFO) PAN : BXFPD6334P	YETENDER SHARMA (Managing Director) DIN : 09702846	GEETANJALI SHARMA (Director) DIN : 09777406

Dated : 27/05/2026
Place: Haryana

MAYANK NIGAM
Company Secretary
PAN:- AFFPN4569P

SUPERTECH EV LIMITED

(Formerly Known as Supertech EV Pvt. Ltd.)

PLOT NO.150 SECTOR 16, PHASE-I BAHADUR GARH, JHAJJAR, HARYANA 124507
CIN : L35999HR2022PLC105796

STATEMENT OF PROFIT & LOSS FOR YEAR ENDED ON 31ST MARCH, 2026

(₹ in Thousand except Per Equity Share data)

Particulars	**Note No.**	**Year Ended 31/03/2026 (Audited)**	**Year Ended 31/03/2025 (Audited)**
Incomes:			
Revenue from Operations	20	780378.78	750966.68
Other Income	21	1570.63	944.39
Total Income		**781949.41**	**751911.08**
Expenses:			
Cost of material consumed	22	608978.01	556419.36
Purchase of Stock in Trade	23	11560.00	-
Changes in inventories of finished goods, work-in-progress.	24	-41962.17	-18575.40
Manufacturing expenses	25	54210.86	39744.98
Employee's benefit expenses	26	26448.28	24294.51
Finance Cost	27	9930.71	8337.91
Depreciation and amortisation cost	28	5705.49	4795.89
Other expenses	29	54128.34	53450.75
Total Expenses		**728999.52**	**668468.00**
Profit (Loss) before Exceptional and Extraordinary Items and Tax		**52949.89**	**83443.08**
Exceptional Items		-	-
Profit (Loss) before Extraordinary Items and Tax		**52949.89**	**83443.08**
Extraordinary Items		-	-
Perior period items	30	-	-109.37
		-	-
Profit (Loss) before Tax		**52949.89**	**83552.45**
Tax expense:			
(1) Current tax		14158.15	21678.90
(2) Deferred tax	5	-553.08	191.70
Profit from the operations		**39344.81**	**61681.85**
Profit/(Loss) for the period		**39344.81**	**61681.85**
Earning per Equity Share:	31		
Face value per equity shares Rs.10/- fully paid up.			
(1) Basic		3.32	3.70
(2) Diluted		3.32	3.70

Significant accounting policies	1 & 2
Notes referred to above form an integral part of the Financial Statements.	3 to 37

As per our report of even date
For Rajesh Kukreja & Associates
(Chartered Accountants)
F.R.No. - 004254N
UDIN:

For & On Behalf of the Board of Directors of
Supertech EV limited
(Formerly Known as Supertech EV Pvt. Ltd.)

CA RAJESH KUKREJA **(Partner)** **M.No.: 083496**	**JATIN DHAWAN** **(CFO)** **PAN :BXFPD6334P**	**YETENDER SHARMA** **(Managing Director)** **DIN : 09702846**	**GEETANJALI SHARMA** **(Director)** **DIN : 09777406**

Dated : 27/05/2026
Place: Haryana

MAYANK NIGAM
Company Secretary
PAN:- AFFPN4569P

SUPERTECH EV LIMITED

(Formerly Known as Supertech EV Pvt. Ltd.)

PLOT NO.150 SECTOR 16, PHASE-I BAHADUR GARH, JHAJJAR, HARYANA 124507

CIN : L35999HR2022PLC105796

CASH FLOW STATEMENT

(₹ in Thousand)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Cash flows from operating activities		
Profit before taxation, and extraordinary item	52949.89	83552.45
Adjustments for:		
Add: Finance Cost	9930.71	8337.91
Add: Provision for gratuity	623.00	-
Add: Prior Period Items	-	109.37
Less: Profit on sale of fixed Assets	-182.55	-
Add: Depreciation	5705.49	4795.89
Operating Loss before working capital changes	**69026.53**	**96795.61**
(Increase) /Decrease in Inventory	-180762.62	-97889.34
(Increase) /Decrease in sundry debtors	-42095.41	-70485.46
(Increase)/Decrease in short term loans & advances	-25816.28	-10420.60
(Increase)/Decrease in other current assets	761.66	-1466.89
(Increase)/Decrease in non curret assests	-28802.01	-759.79
Increase/(Decrease) in Creditors	-13026.46	37041.85
Increase/(Decrease) in others current liabilities	1277.46	4132.87
Increase/(Decrease) in others Long term loan & Advances	-827.85	-
Increase/(Decrease) in Short term Provisions	-	147.99
Cash generated from operations	**-220264.97**	**-42903.74**
Less: Income taxes paid (Net of Refund)	-23445.73	-8361.77
Cash flow before extraordinary item	**-243710.70**	**-51265.51**
Cash flow from Extraordinary item		
Less: Adjustment for earlier year	-	-
Net cash used in operating activities	**-243710.70**	**-51265.51**
Cash flows from investing activities		
Purchase of fixed assets	-1268.59	-
Sale of fixed assets	3390.03	-16435.04
Net cash used in investing activities	**2121.44**	**-16435.04**
Cash flows from financing activities		
Finance Cost	-9930.71	-8337.91
Increase in Secuirty Premium Account	266467.20	9090.60
Increase in Share Capital-Equity Share Capital	32496.00	-
Increase in Share Capital-Preferencce Share Capittal	-	909.06
Decrease in short Term Borrowings	-37633.64	48738.44
Decrease in long Term Borrowings	-10434.44	17640.76
(Increase) in provision	-	187.63
Net cash (used) / flow in financing activities	**240964.41**	**68228.58**
Net increase in cash and cash equivalents	**-624.84**	**528.02**
Cash and cash equivalents at beginning of period	3722.90	3194.88
Cash and cash equivalents at end of period	**3098.06**	**3722.90**

Note: The above cash flow statement has been prepared under the indirect method as set out in the AS-3 Cash Flow Statement under section 133 of the company act 2013, read with rule 7 of the companies(accounts) Rules 2014

As per our report of even date
For Rajesh Kukreja & Associates

(Chartered Accountants)

F.R.No. - 004254N
UDIN:

For & On Behalf of the Board of Directors of Supertech EV limited

(Formerly Known as Supertech EV Pvt. Ltd.)

CA RAJESH KUKREJA
(Partner)
M.No.: 083496

YETENDER SHARMA
(Managing Director)
DIN : 09702846

GEETANJALI SHARMA
(Director)
DIN : 09777406

Dated : 27/05/2026
Place: Haryana

JATIN DHAWAN
(CFO)
PAN :BXFPD6334P

MAYANK NIGAM
Company Secretary
PAN:- AFFPN4569P

SUPERTECH EV LIMITED
PLOT NO.150 SECTOR 16, PHASE-I BAHADUR GARH, JHAJJAR, HARYANA 124507
CIN:U35999HR2022PLC105796
NOTES TO FINACIAL STATEMENT AS AT 31st March 2025

1 COMPANY INFORMATION

Supertech EV limited having its registered office situated at PLOT NO.150 SECTOR 16, PHASE-I BAHADUR GARH, Jhajjar, JHAJJAR, Haryana, India, 124507, is a company incorporated on 12th August, 2022. It is classified as Non govt company and is registered at registrar of Companies, Delhi.

During the financial year 2023-24, on 01.04.2023, the company has acquired a running business in slum sale on a lump sum amount to Rs. 1,11,00,000/- from Mr. Jitender Sharma. All assets and liabilities have been recorded in books in accounts at book value and the same consideration has been satisfied by issuing 10,09,091 Equity Share @11 ie (10(face value)+1(Premium)) to Mr. Jitender Kuamr.

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

b Use of estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable Property, Plant and Equipment and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

c Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

d Depreciation / amortisation

In respect of Property, Plant and Equipment (other than freehold land and capital work-in-progress) acquired during the year, depreciation/amortisation is charged on written down value basis so as to write-off the cost of the assets over the useful lives.

Type of Assets	**Period**
Furnitures	10 Years
Plant and machinery	15 Years
Office equipment	5 Years
Motor Vehicles	8 Years
Building	30 Years
Computer	3 Years

e Leases

Assets taken on lease by the Company in its capacity as lessee, where the Company has substantially all the risks and rewards of ownership are classified as finance lease. Such a lease is capitalised at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.

f Impairment

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

g Investments

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

h Revenue recognition

a) Identify the contract with the customer.

Contract is for the sale of a vehicle, and the transaction has an associated written contract (Buyer's Order).

b) Identify the performance obligations of the contract.

The primary performance obligation is the delivery of the vehicle. Other obligations (customization, etc.) are typically fulfilled before the delivery of the vehicle. However, you should also determine whether there are other performance obligations beyond delivery of the vehicle, such as "for life" service components. One such example would be free "Tires for Life" on the vehicle, which typically involves free new tires at certain time or mileage intervals, if the customer owns the car and meets certain service requirements. If this is included, a portion of the transaction price would need to be allocated to this performance obligation, and the associated revenue would need to be recognized over the expected life of the free service.

C) Determine the transaction price.

The transaction price is determined by the fair value of consideration received (typically a combination of cash and trade-in vehicle received) and is clearly stated in the buyer's order. Most of the transaction price is likely for the vehicle itself; however, other items can be listed (primarily for extended warranty and similar policies). See analysis of this component of the transaction price in the extended warranties section below. Also, see discussion of "for life" service components under Step 2 above and Step 5 below. Consideration of interest income would be required should the dealership finance the transaction.

d) Allocate the transaction price to the performance obligations in the contract.

The transaction price components are primarily split between the delivery of the vehicle and the sale of extended warranty, related products and other services, if applicable.

e) Recognize revenue when (or as) the entity satisfies a performance obligation.

For the sale of the vehicle, the performance obligation is satisfied upon delivery of the unit and completion / signing of the contract. As noted in Step 2, if a dealer offers "for life" products for free as part of the sale of a vehicle, then the estimated value of that service should be allocated separately, and the dealer would need to defer that portion of the revenue on the sale.

i Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income taxpayable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

SUPERTECH EV LIMITED
PLOT NO.150 SECTOR 16, PHASE-I BAHADUR GARH, JHAJJAR, HARYANA 124507
CIN:U35999HR2022PLC105796
NOTES TO FINACIAL STATEMENT AS AT 31st March 2025

j Foreign currency transactions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.

k Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

l Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

m Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

As per our report of even date
For Rajesh Kukreja & Associates
(Chartered Accountants)
F.R.No. - 004254N
UDIN:

For & On Behalf of the Board of Directors of
Supertech EV limited
(Formerly Known as Supertech EV Pvt. Ltd.)

CA RAJESH KUKREJA

(Partner)

M.No.: 083496

JATIN DHAWAN
(CFO)
PAN : BXFPD6334P

YETENDER SHARMA
(Managing Director)
DIN : 09702846

GEETANJALI SHARMA
(Director)
DIN : 09777406

Dated : 27/05/2026
Place: Haryana

MAYANK NIGAM
Company Secretary
PAN:- AFFPN4569P

Particulars	SUPERTECH EV LIMITED - (from 1-Apr-24) 1-Apr-24 to 30-Sep-24 Closing Balance	
Capital Account	**106323036.86 Cr**	106,323,036.86
Equity Share Capital	90181820.00 Cr	90,181,820.00
Prefential Share Capital A/c	909060.00 Cr	909,060.00
HAMZA ENTERPRISES		-
Reserves & Surplus	*5132466.86 Cr*	5,132,466.86
Security Premium Account	*1009090.00 Cr*	1,009,090.00
SHARE PREMIUM	*9090600.00 Cr*	9,090,600.00
Loans (Liability)	**82380848.04 Cr**	82,380,848.04
Bank OD A/c	76889362.81 Cr	76,889,362.81
ICICI BANK (1272)	11560324.11 Cr	11,560,324.11
ICICI BANK 6677	65329038.70 Cr	65,329,038.70
Unsecured Loans	4364466.23 Cr	4,364,466.23
JITENDER KUMAR SHARMA	3064466.23 Cr	3,064,466.23
Yetender Sharma Loan Account	1300000.00 Cr	1,300,000.00
ICICI CAR LOAN (ALKAZAR)	*1127019.00 Cr*	1,127,019.00
Current Liabilities	**68318220.17 Cr**	68,318,220.17
Duties & Taxes	42549674.04 Dr	42,549,674.04
GST	*21375597.11 Cr*	21,375,597.11
TDS	*466017.41 Cr*	466,017.41
CGST DRC-03	1124109.85 Cr	1,124,109.85
CGST INPUT	18487338.34 Dr	18,487,338.34
IGST DRC-03	518955.94 Cr	518,955.94
IGST INPUT	30183787.52 Dr	30,183,787.52
SGST DRC-03	1124109.85 Cr	1,124,109.85
SGST INPUT	18487338.34 Dr	18,487,338.34
Provisions	19664471.27 Cr	19,664,471.27
COMMISSION PAYABLE		-
DIRECTOR REMUNERATION PAYABLE	*207576.00 Cr*	207,576.00
RENT PAYABLE	*27000.00 Cr*	27,000.00
Audit Fees Payable		-
CURRENT MATURITIES LONGTERM LOAN ALKAZAR	323079.00 Cr	323,079.00
ELECTRICITY EXP PAYABLE		-
EPF PAYABLE	89638.00 Cr	89,638.00
ESIC PAYABLE	63041.00 Cr	63,041.00
LWF PAYABLE	77751.00 Cr	77,751.00
Provision for IT 2023-24	17671303.00 Cr	17,671,303.00
WAGES PAYABLE	1205083.27 Cr	1,205,083.27
Sundry Creditors	88775164.40 Cr	88,775,164.40
DEEPAK VATS IMPEREST		-
EMPLOYEE ESIC CONTRIBUTION	*14599.00 Cr*	14,599.00
EMPLOYEE PF CONTRIBUTION	*82742.00 Cr*	82,742.00
Graduity Payable	*1109705.00 Cr*	1,109,705.00
SALARY PAYABLE	*1283413.84 Cr*	1,283,413.84

TDS Payable	*62201.30 Dr*	62,201.30
Fixed Assets	**27248294.62 Dr**	27,248,294.62
Current Assets	**232885163.35 Dr**	232,885,163.35
Opening Stock	138377713.12 Dr	138,377,713.12
Loans & Advances (Asset)	120000.00 Dr	120,000.00
NANDLAL HELPER	120000.00 Dr	120,000.00
SANJAY KUMAR GUPTA		-
Sundry Debtors E SCOOTER	97442343.86 Dr	97,442,343.86
Cash-in-Hand	2980214.60 Dr	2,980,214.60
Cash	2980214.60 Dr	2,980,214.60
Bank Accounts	216514.83 Dr	216,514.83
HDFC BANK 86975	7014.73 Dr	7,014.73
ICICI BANK (01212)	193585.23 Dr	193,585.23
Icici Bank (1319)	12590.80 Dr	12,590.80
ICICI CREDIT CARD 6009	15118.69 Cr	15,118.69
OD Account (ICICI 359)	18442.76 Dr	18,442.76
GST PORTAL C.A	1351585.72 Dr	1,351,585.72
SECURETIES	1121018.00 Dr	1,121,018.00
AUTOFAB SECURITY	200000.00 Dr	200,000.00
GEM SECURITY	5000.00 Dr	5,000.00
HARYANA CITY GAS SECURITY	430000.00 Dr	430,000.00
Manish Garg	90000.00 Dr	90,000.00
Paisa Lo Security	306018.00 Dr	306,018.00
SAVITA GARG	90000.00 Dr	90,000.00
Advance Salary	*62400.00 Dr*	62,400.00
Advance Tax 2023-2024	*9900000.00 Dr*	9,900,000.00
Deferred Tax Assets	*1041727.00 Dr*	1,041,727.00
Factory Licence Security-NON REFUNDABLE	*610629.00 Dr*	610,629.00
Gst Refund	*23451000.00 Cr*	23,451,000.00
HARYANA BIJLI VITRAN NIGAM SECURITY	*180211.00 Dr*	180,211.00
JATIN IMPREST	*38296.00 Dr*	38,296.00
MOHIT IMPREST	*19536.00 Cr*	19,536.00
NANGLOI BRANCH RENT SECURITY		-
POLUTION DEPARTMENT SECUIRTY	*100000.00 Dr*	100,000.00
POLUTION PREPAID FEES	*172911.80 Dr*	172,911.80
Prepaid Expense	*2434498.00 Dr*	2,190,381.21
TCS ON PURCHASE	*182834.91 Dr*	182,834.91
TDS & TCS Receivable	*85201.51 Dr*	85,201.51
WAGES ADVANCE	*62400.00 Cr*	62,400.00
Sales Accounts	**353297578.78 Cr**	353,297,578.78
Purchase Accounts	**292467842.45 Dr**	292,467,842.45
Direct Expenses	**18990208.53 Dr**	18,990,208.53
ELECTRICITY EXP.	1172997.00 Dr	1,172,997.00
EMPLOYER ESI & PF EXP.	646622.00 Dr	646,622.00
FREIGHT INWARD	1348012.78 Dr	1,348,012.78
FUEL & GAS EXP.	1121462.00 Dr	1,121,462.00
JOB WORK	7432831.00 Dr	7,432,831.00
WAGES	6966684.00 Dr	6,966,684.00

CONSUMABLE ITEMS (EXPENSES)	*301599.75 Dr*	301,599.75
Indirect Incomes	**72.38 Cr**	72.38
ROUND OFF	*72.38 Cr*	72.38
Indirect Expenses	**38728248.17 Dr**	38,728,248.17
BUSINESS PROMOTION	4624184.93 Dr	4,624,184.93
BUSINESS PROMOTION	1050837.50 Dr	1,050,837.50
BUSINESS PROMOTION@ 18%	436968.13 Dr	436,968.13
COMPANY ADVERTISEMENT & MARKETING	3136379.30 Dr	3,136,379.30
COMISSION EXP.	4172639.00 Dr	4,172,639.00
COMMISSION ON SALES	4172639.00 Dr	4,172,639.00
ELECTRICITY REAPAIR & MAIN.	9800.00 Dr	9,800.00
ELECTRICITY REAPAIR & MAIN. NON GST	9800.00 Dr	9,800.00
EMPLOYEE BENEFIT EXP	10879090.03 Dr	10,879,090.03
DIRECTOR REMUNERATION	3885000.00 Dr	3,885,000.00
SALARY	6082211.00 Dr	6,082,211.00
STAFF WELFARE	911879.03 Dr	911,879.03
FINANCE COST	2722722.98 Dr	2,722,722.98
Bank Charge	20051.98 Dr	20,051.98
DLOD INSTALMENT & INTREST		-
Interest on ICICI OD A/C	2611261.00 Dr	2,611,261.00
INT ON TDS	15376.00 Dr	15,376.00
INTREST ON CAR LOAN	76034.00 Dr	76,034.00
FREIGHT OUTWARD	7413984.36 Dr	7,413,984.36
Freight & Cartage Outward	*7335167.36 Dr*	7,335,167.36
FREIGHT OUTWARD @28%	12377.00 Cr	12,377.00
TRANSPORT CHARGE	91194.00 Dr	91,194.00
LEGAL & PROFESSIONAL CHARGES	767145.00 Dr	767,145.00
Late Fee & Intrest on Gst	5605.00 Dr	5,605.00
PROFESSIONAL FEES	761540.00 Dr	761,540.00
MISC. & OTHERS	731532.00 Dr	731,532.00
CONVEYANCE	174670.00 Dr	174,670.00
Misc Exp.	334.00 Dr	334.00
OFFICE MAINT. & RUNNING	556528.00 Dr	556,528.00
OTHER EXP.	1256091.17 Dr	1,256,091.17
GENERAL & MISC. EXP	393355.00 Dr	393,355.00
GRATUITY VALUATION CHARGES	36000.00 Dr	36,000.00
Ground Water Testing	4500.00 Dr	4,500.00
MCA EXP.	191271.08 Dr	191,271.08
MEDICAL EXP	9538.00 Dr	9,538.00
POSTAGE & COURIER EXPENSE(18%)	25578.81 Dr	25,578.81
POSTAGE & COURRIER CHARGES	93318.00 Dr	93,318.00
Rebate & Discount	157218.06 Dr	157,218.06
SECURITY CHARGES	235121.21 Dr	235,121.21
SHORT & EXCESS	4191.01 Dr	4,191.01
WATER EXP 5%	106000.00 Dr	106,000.00
PRINTING & STATIONERY EXPENSES	129883.96 Dr	129,883.96
PRINTER & STATIONARY NON GST	2210.00 Dr	2,210.00
PRINTING & STATIONARY (18%)	44275.20 Dr	44,275.20

PRINTING & STATIONERY 12%	24877.18 Dr	24,877.18
SOFTWARE EXP	58521.58 Dr	58,521.58
REBATE & DISCOUNT	256673.00 Dr	256,673.00
INCENTIVE	265121.00 Dr	265,121.00
RATE DIFFERENCE.	8448.00 Cr	8,448.00
RENT,RATES & TAXES	4350000.00 Dr	4,350,000.00
DEVELOPMENT & TYPE APPROVAL TEST	75000.00 Dr	319,116.79
Fire and Safety Department	45000.00 Dr	45,000.00
RENT	270000.00 Dr	270,000.00
Rent (BAHADURGARH)	1320000.00 Dr	1,320,000.00
RENT (ROHAD)	2640000.00 Dr	2,640,000.00
REPAIRS & MAINTANAINCE	1058129.27 Dr	1,058,129.27
BUILDING (REPAIR & MAINTAINENCE)	125389.00 Dr	125,389.00
Computer Repair & Maintenance	17427.96 Dr	17,427.96
DIESEL & PETROL FOR VECHICLE	128567.48 Dr	128,567.48
ELECTRICITY REAPAIR & MAIN.	254808.61 Dr	254,808.61
Factory & running maintenance (18%)	9076.12 Dr	9,076.12
MACHINERY REPAIR & MAINT.	72600.00 Dr	72,600.00
PETROLLING CHARGERS	9270.00 Dr	9,270.00
REPAIR & MAINTAINENCE	342422.10 Dr	342,422.10
REPAIR & MAINTAINENCE NON-GST	50470.00 Dr	50,470.00
VECHICLE REPAIR AND MAINT.	41675.00 Dr	41,675.00
Vehicle Main. & Running	6423.00 Dr	6,423.00
TELEPHONE & INTERNET	81252.55 Dr	81,252.55
TOUR & TRAVELLING	84922.76 Dr	84,922.76
CLRA GOVT FEES	*50.00 Dr*	50.00
Factory Licence Fees	*45000.00 Dr*	45,000.00
LEGAL FEES	*125000.00 Dr*	125,000.00
PORTER EXP	*7082.00 Dr*	7,082.00
RETURN FEE ON CREDIT CARD	*13065.16 Dr*	13,065.16
Difference in opening balances	0.89 Cr	0.89
Grand Total		

SUPERTECH EV LIMITED
PLOT NO.150 SECTOR 16, PHASE-I BAHADUR GARH, JHAJJAR, HARYANA 124507
CIN:U35999HR2022PLC105796
NOTES TO FINACIAL STATEMENT AS AT 31/10/2024

SUPERTECH EV LIMITED

(Formerly Known as Supertech EV Pvt. Ltd.)
PLOT NO.150 SECTOR 16, PHASE-I BAHADUR GARH, JHAJJAR, HARYANA 124507
CIN : L35999HR2022PLC105796

Note 3 :- Share capital

(₹ in Thousand)

Particulars	31.03.2026	31.03.2025
Authorised share capital	135000.00	135000.00
(1,35,00,000 Equity Share of Rs. 10/- each)	135000.00	135000.00
Issued, subscribed & paid-up share capital	123586.88	91090.88
(1,23,58,688 Equity Share of Rs. 10/- each)		
Equity Share holding pattern and details		
Shareholder — % holding — No.of shares		
Jitender kumar sharma 21.18 % 26,18,182	26181.82	26181.82
Geetanjali sharma 5.44 % 6,71,956	6719.56	6719.56
Yetender sharma 42.69 % 52,75,792	52757.92	52757.92
Ipvinder singh 0 % 0		4509.08
Harish Shivji Thakkar 3.22% 3,98,400	3984.00	
TARUN KHURANA 2.97% 3,67,400	3674.00	
ASNANI STOCK BROKER Pvt Ltd 1.47% 1,81,200	1812.00	
VAIBHAV SINGH 0.68% 83,500	835.00	
Charu Apan 0.005% 448	4.48	4.48
Gaurav apan 0.005% 448	4.48	4.48
Nitin gupta 0.005% 448	4.48	4.48
Public Shareholding (Annexure A) 21.60% 26,70,008	26700.08	
	122677.82	**90181.82**
Preferential Share holding pattern and details	909.06	909.06
(90,906 Preference Share of Rs. 10/- each)		
Preferential Share holding pattern and details		
Shareholder — No.of shares		
Sunil Kumar Gupta 22,727	227.27	227.27
Sahasrar Capital Pvt. Ltd. 22,727	227.27	227.27
Manish Kumar 13,636	136.36	136.36
Utsav pramodkumar Shrivastav 13,636	136.36	136.36
Phulvinder Kaur 9,090	90.90	90.90
Sunita Rani 9,090	90.90	90.90
	909.06	**909.06**
Total share capital	**123586.88**	**91090.88**

Note 3.1 : Reconciliation of number of shares outstanding is set out below:

Particulars	31.03. 2026	31.03.2025
Equity shares at the beginning of the year	9018182	4509091
Add: Shares issued during the current financial year	3340506	4509091
Equity shares at the end of the year	**12358688**	**9018182**

Preferential shares at the beginning of the year	90906	-
Add: Shares issued during the current financial year	-	90906
Preferential shares at the end of the year	90906	90906
Total Number of Shares at the end of relevant period	12358688	9109088

 # During the financial year 2023-24 company has issued 10,09,091 equity share of Rs 10 each at a premium of Rs. 1.
 # On May 29, 2024, the Company has issued 45,09,091 fully paid equity shares (bonus share) to the exisitng share holder at ratio 1:1
 # Company has issued 90,906 Preferential share of Rs 10 each on 25th June 2024 at a Premium of Rs 100 each. (financial year- 2024-25)

Shares held by promoters

Promoter Name	No. of Shares as on 31.03.2026	No. of Shares as on 31.03.2025
Yetender sharma	5275792	5275792
Geetanjali sharma	671956	671956
Jitender Sharma	2618182	2618182
Total	**8565930**	**8565930**

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Note 4: Reserve & Surplus

(₹ in Thousand)

Particulars	31.03.2026	31.03.2025
Profit & Loss Account		
Opening balance	66814.31	50223.38
Add:- Profit for the year	39344.81	61681.85
Less-: Issue of Bones shares	-	45090.91
	106159.12	**66814.31**
Securities Premium Account		
Opening Balance	10099.69	1009.09
Add: During the year	266467.20	9090.60
Security Premium Account#	**276566.89**	**10099.69**
Total	**382726.02**	**76914.00**

**** Security Premium on preferential Share 90906*100 and 10,09,091 @1 on Equity Share, (9090600+1009091=10099691)***

Note 5: Long Term Borrowings

(₹ in Thousand)

Particulars	31.03.2026	31.03.2025
ICICI CAR LOAN (ALKAZAR)	-	434.44
ICICI TERM LOAN (3CR)*	8333.33	18333.33
Total	**8333.33**	**18767.78**

Car Loan repayable in monthly instalment of Rs. 63,996 till 10.10.2026
**ICICI Term Loan, Equated 36 monthly instalments (EMIs) of Rs. 10,76,655./- Approximately*
Further Refer Annexure"," for terms of security, repayment and other relevant details

Note 6: Deferred tax assests/liablities

(₹ in Thousand)

Particulars	31.03.2026	31.03.2025
Opening balance		
Total reversible timing difference in books maintained as per Companies Act 2013		
Depreciation as per Companies Act 2013	24053.24	31697.62
Preliminary Expenses(capital expenditure)		
**Impact of Preliminary expenses not considered last year*		
Provsion for Gratuity	2068.33	1445.33
Total reversible timing difference in books maintained as per Income Tax Act 1961		
Depreciation as per Income Tax Act 1961	26942.02	33217.83
Preliminary Expenses(capital expenditure)	617.40	411.60
*(balance 205800*3Instalment, 31.03.2025, 31.06.2026, 31.03.2027)*		
Net reversible timing difference (1) - (2)	5574.50	3377.13
Deferred tax asset recognised for the year		0.00
Add : Deferred tax income/(expense)	1403.10	-850.02
Total	**1403.10**	**-850.02**

Note 7 : Long Term Provisions

(₹ in Thousand)

Particulars	31.03.2026	31.03.2025
Provision for Gratuity	1860.45	1242.26
Total	**1860.45**	**1242.26**

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Note 8 : Short Term Borrowings

(₹ in Thousand)

Particulars	31.03.2026	31.03.2025
Secured Loan		
ICICI BANK (01212)		
ICICI BANK (01272)		
OD Account (ICICI 359)		
OD Account (ICICI 6677)	54765.94	89397.24
Current Maturities of Long Term Loans-Car Laon	434.44	692.58
Current Maturities of Long Term Loans-Term Loan (3 CR.)	10000.01	10000.00
Unsecured Loan		
JITENDER KUMAR SHARMA	-	2744.20
Yetender Sharma Loan Account	1300.00	1300.00
Director Remuneration Payable		
Total	**66500.38**	**104134.02**

(Overdraft LImits from ICICI Bank -01272 is converted to current account FY 24-25)

(Overdraft LImits from ICICI Bank -6677- amounting to Rs. 7,50,00,000/- are secured by the first chagrge on the immovable property (mortagage of the propety Haryana) and personal gurantee by Yetender Sharma and Mrs Geetanjali Sharma)

the above laon include interest free loan from Director Rs. 13,00,000/-, Yetender Kuamr Sharma, In the management opinion, these loan are repayable as and when company generate surplus cash in future

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Note 9 : Trade payables

(₹ in Thousand)

Particulars	31.03. 2026	31.03.2025
Total outstanding dues of micro enterprises and small enterprises	16782.53	26516.65
Total outstanding dues of creditors other than micro enterprises and small enterprises	84632.54	87924.88
Total	**101415.07**	**114441.53**

 # All trade payable certified by the management

Note 6.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since on the basis of intimations received from the suppliers regarding their status under the said Act as at 31st March 2025, disclosures relating to amounts unpaid as at the year end, if any, have been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is recorded in books of accounts.

Trade Payables ageing schedule: As at 31st March,2026 (₹ in Thousand)

Particulars	Outstanding for following periods from due date of payment			
	Less than 1 year	1-2 Year	more than 3 years	Total
(i) MSME	16782.53	-	-	16782.53
(ii) Others	80466.47	4166.07	-	84632.54
(iii) Disputed dues- MSME	-	-	-	
(iv) Disputed dues - Others	-	-	-	

Trade Payables ageing schedule: As at 31st March,2025 (₹ in Thousand)

Particulars	Outstanding for following periods from due date of payment			
	Less than 1 year	1-2 Year	more than 3 years	Total
(i) MSME	26516.65	-	-	**26516.65**
(ii) Others	87924.88	-	-	**87924.88**
(iii) Disputed dues- MSME	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-

SUPERTECH EV LIMITED

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NOTES TO FINACIAL STATEMENT AS AT 31/10/2024

Note 10 : Other Current Liabilities

(₹ in Thousand)

Particulars	31.03.2026	31.03.2025
Statutory Dues:		
TDS Payable	-	369.38
PF Payable	178.37	162.06
ESIC Payable	65.49	60.16
LWF Payable	35.35	31.94
Msme Interest Payable	4052.92	1593.38
Interest on TDS and Income tax	39.53	39.53
CSR Payable	1006.62	674.41
Other Dues:	10035.80	11205.76
Total	**15414.09**	**14136.63**

Note 11 : Short Term Provisions

(₹ in Thousand)

Particulars	31.03.2026	31.03.2025
Provision for Income tax	11651.45	20939.02
Provsion for Gratuity	207.88	203.07
Total	**11859.33**	**21142.09**

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Note 13 : Long-Term Loans Advances

(₹ in Thousand)

Sr. No.	Particulars	3/31/2026	3/31/2025
	Prepaid Expenses	3893.71	3065.87
	Total	**3893.71**	**3065.87**

Note 14 : Other Non Current Assets

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
	Security Deposits	3011.86	3011.86
	IPO Deferred Expenses	28802.01	
	Total	**31813.86**	**3011.86**

Note 15 : Inventories*

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Finished Goods	48017.73	25189.14
2	Raw material	348125.34	209324.89
3	Semi Finised Goods	20886.59	1753.02
	Total	**417029.67**	**236267.05**

Note* Closing stock is certified by the management, Stock in trade is valued at Cost or Net Realiasable Value, Whichever is lower.

Note 16 : Trade receivables

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	**Outstanding for more than six months**		
	a) Secured, considered good		-
	b) Unsecured, considered good	152175.67	10564.11
	c) Doubtful	-	-
	d) Disputed	133.22	
2	**Others**		
	a) Secured, considered good	-	-
	b) Unsecured, considered good	17342.67	121470.54
	c) Doubtful	-	-
	d) Disputed	4478.50	
	Total	**174130.06**	**132034.65**

 # All sundry debtors are Certified by the mangement.

Trade Receivables ageing schedule as at 31st March,2026

(₹ in Thousand)

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 years	1-2 Years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	106015.95	46159.72	17342.67	-	-	169518.34
(i) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	133.22	4478.50	-	-	4611.72
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-

Trade Receivables ageing schedule as at 31st March,2025

(₹ in Thousand)

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 years	1-2 Years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	121470.54	2627.03	7937.08	-	-	132034.65
(i) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-

Note 17 : Cash and bank balances

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	**Cash and cash equivalent**		
	Cash in hand#	2154.11	1283.53
	Sub total (A)	**2154.11**	**1283.53**
2	**Bank balances - current accounts**		
	Balance with Bank	943.95	2439.37
	Sub total (B)	**943.95**	**2439.37**
	Total [A + B]	**3098.06**	**3722.90**

 # (Cash balance is Certified by the Management)

-

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Note 18 : Short terms loans and advances

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Advances to Supplier	29665.76	10433.00
2	Advances to staff	434.14	485.93
4	Balances with Revenue Authority	19498.94	12863.63
	Total	**49598.84**	**23782.56**

 # (Advance to supplier is Certified by the Management)

Note 19 : Other curret assets

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Advance taxes	-	-
2	GST REFUND	5107.08	7235.85
3	Prepaid Expenses	172.91	200.81
4	Security Deposits	1395.00	-
	Total	**6674.99**	**7436.65**

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Note: 20 Revenue from Operations

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Sales of Products (refer sub note 20.1)	770913.38	742432.34
2	Other operating revenues	9465.40	8534.35
	Sales are net of Goods & Service Tax (GST)		
	Total	**780378.78**	**750966.68**

Note :20.1 Sale of products

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Sales - finished goods	770913.38	742432.34
	Total	**770913.38**	**742432.34**

Note 21 Other Income

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Exchange Rate Diffrence	-	-
2	Rate Diffrence	-	-
3	Rebate & Discount	1012.11	944.24
4	Round Off	0.13	0.15
5	Profit on Sale of Fixed Assets	182.55	-
6	Interest on FD	375.83	-
	Total	**1570.63**	**944.39**

Note 22 : Cost of material consumed

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	**Cost of materials consumed:** (refer sub note 22.1)	608978.01	556419.36
	Total	**608978.01**	**556419.36**

Note 22.1 : Cost of materials consumed

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Consumption of raw material		
	Opening stock	209324.89	130010.96
	Add :- purchase during the year	747778.46	635733.30
		957103.36	765744.25
	Less :- Branch Transfer	-	-
	Less :- Closing stock	348125.34	209324.89
		608978.01	**556419.36**

****Note : Above purchases during the year includes all purchases like row material, consumable and trading etc.***

Note 23 : Purchase of Stock in Trade

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Purchase of Stock in Trade		
	Add :- purchase during the year	11560.00	0.00
		11560.00	**0.00**

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Note 24 : Changes in inventories of finished Goods and Work in Progress

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
a	**Finished Goods**		
	Opening stock	25189.14	7255.59
	Less :- Closing stock	48017.73	25189.14
		-22828.60	-17933.54
b	**Work in Progress**		
	Opening stock	1753.02	1111.16
	Less :- Closing stock	20886.59	1753.02
		-19133.57	**-641.86**
	Total	**-41962.17**	**-18575.40**

Note 25 : Manufacturing expenses

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
	Direct Expneses		
1	Freight Inward	5601.02	975.81
2	Consumables	980.79	815.08
3	Electricity expenses	3758.17	3642.81
4	Job Work	1337.85	7407.90
5	Wages	18414.87	13632.95
6	PF/ESIC/LWF employer contribution	2109.46	1534.76
7	Assembling Exp	7388.18	6574.60
8	Custom Duty On Import	10172.15	-
9	Cutting Charges		-
10	Diesal For Factory	138.95	406.65
11	Freight And Forwarding Charges		-
12	Import Clearing Charges	1235.82	-
13	Import Dedention Charges	726.60	-
14	Loading & Unloading	612.18	1216.10
15	Man Power	465.59	2132.45
16	Png Gas Exp.	1202.57	1362.72
17	Toll Tax On Import		-
18	Medical Expenses	66.68	43.16
	Total	**54210.86**	**39744.98**

Note 26 : Employment benefit expenses

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Incentives to employees	25825.28	23958.89
2	Gratuity	623.00	335.62
	Total	**26448.28**	**24294.51**

Note 26.1 Incentives to employees

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Director Remuneration	6309.21	6685.00
2	Salaries	17736.58	15163.30
3	Director Sitting Fees	15.00	0.00
4	Staff Welfare Expenses	1764.49	2110.59
	Total	**25825.28**	**23958.89**

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Note 27 : Financial cost

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Bank Charges	40.39	42.08
2	Bank Interest	6348.36	6564.94
3	Loan Processing Charges	187.50	410.74
4	Interest on MSME	2459.54	1320.15
5	Subvention Charges	894.92	0.00
	Total	**9930.71**	**8337.91**

Note 28 : Depreciation and amortised cost

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Depreciation	5705.49	4795.89
	Total	**5705.49**	**4795.89**

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Note 29 : Other expenses

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Repairs & maintenance	1760.70	2299.49
2	Insurance Expenses	436.94	58.78
3	Rent, Rates & Taxes	9837.00	9167.77
4	Miscellanous & Other Expenses	41543.71	41424.70
5	Auditors Remuneration	550.00	500.00
	Total	**54128.34**	**53450.75**

29.1 Repairs & maintenance

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Repair & maintenance - Machinery	979.03	334.03
2	Repair & maintenance - Others	781.67	1965.47
	Total	**1760.70**	**2299.49**

29.2 Insurance Expenses

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Insurance expenses	436.94	58.78
	Total	**436.94**	**58.78**

29.3 Rent, rates & taxes

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Rates & Taxes	0.00	317.77
2	Rent Expenses	9837.00	8850.00
	Total	**9837.00**	**9167.77**

29.4 Miscelleanous & Other expenses

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Office Running Maintenance Expenses	492.51	822.06
2	Conveyance Expenses	734.52	209.06
3	Telephone & Internet Expenses	110.48	144.59
4	Printing & Stationary	112.67	142.06
5	Postage & Courier Expenses	699.86	261.83
6	Software Expenses	169.69	145.34
7	Business Promotion Expenses	3713.19	7561.60
8	Water Expenses	76.79	185.49
9	Other Expenses	1669.03	1673.63
10	Freight & transportation expenses	15812.22	15135.54
11	Factory License Fee	773.77	532.59
12	Commision expenses	4020.74	6699.18
13	CSR Expenses	1006.62	674.41
14	Legal & professional expenses	4765.81	4517.06
15	Rebate & discounts & Incentive	1320.85	1558.91
16	Rate Diff.		112.14
17	Registration Charges	366.09	-
18	Tours and Travelling	483.44	1031.82
19	IPO Expense	5167.04	0.00
20	Donation	48.40	17.40
	Total	**41543.71**	**41424.70**

29.5 Auditor's remuneration

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Statutory audit	550.00	500.00
	Total	**550.00**	**500.00**

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Note 30 : Perior period items

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Depreciation	-	665.21
2	Interest on MSME	-	273.23
3	Interest on TDS	-	42.58
4	Interest on Income Tax	-	-3.05
5	Prior Period Item	-	-1087.34
	Total	**-**	**-109.37**

Note 31 : Earning per share

(₹ in Thousand)

Sr. No.	Particulars	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Net profit after tax	39344810	61681847
2	Weighted average number of equity shares	11842313	16672576
	Earning per share (face value of Rs.10/-fully paid)	**3.32**	**3.70**

SUPERTECH EV LIMITED

PLOT NO.150 SECTOR 16, PHASE-I BAHADUR GARH, JHAJJAR, HARYANA 124507
CIN:U35999HR2022PLC105796
NOTES TO FINACIAL STATEMENT AS AT 31/03/2024

SUPERTECH EV LIMITED

(Formerly Known as Supertech EV Pvt. Ltd.)

PLOT NO.150 SECTOR 16, PHASE-I BAHADUR GARH, JHAJJAR, HARYANA 124507

CIN : L35999HR2022PLC105796

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
NOTE -1. SHARE CAPITAL

(in Thousand)

Particulars	reporting period		period		Period	
	Number of shares	Rs.	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised						
13,500,000 Equity shares of Rs.10/- each with voting rights	13500.00	135000.00	13500.00	135000.00	12000.00	120000.00
(b) Issued, Subscribed and Pai	12267.78	122677.82	12267.78	122677.82	9018.18	90181.82
1,22,67,782 Equity shares of Rs.10 each with voting rights	12267.78	122677.82	12267.78	122677.82	9018.18	90181.82
Total	**12267.78**	**122677.82**	**12267.78**	**122677.82**	**9018.18**	**90181.82**
9,09,06 Equity Class -2 shares of Rs.10 each	90.91	909.06	90.91	909.06	90.91	909.06
Total	**90.91**	**909.06**	**90.91**	**909.06**	**90.91**	**909.06**
Total	**12358.69**	**123586.88**	**12358.69**	**123586.88**	**9109.09**	**91090.88**

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	No. of Shares	%	Value/Share	Total Value
Jitender Kumar Sharma	2618.18	21.18%	2618.18	28.74%	10	26181.82
Geetanjali Sharma	671.96	5.44%	671.96	7.38%	10	6719.56
Yetender Sharma	5275.79	42.69%	5275.79	57.92%	10	52757.92
Ipwinder Singh	0.00	0.00%	450.91	4.95%	10	0.00
TOTAL	**8565.93**	**69.31%**	**9016.84**	**98.99%**		**85659.30**

NOTE 1A. SHARES HELD BY PROMOTORS

(in Thousand)

Current Reporting Period						
Sr No.	**Promotor's Name**	**No of shares**	**% of total shares**	**% Change during the year**		
1	Jitender Kumar Sharma	2618.18	21.18%	0%		
2	Geetanjali Sharma	671.96	5.44%	0%		
3	Yetender Sharma	5275.79	42.69%	0%		
TOTAL		**8565.93**		**0.00**		**-**
Previous reporting Period						
Sr No.	**Promotor's Name**	**No of shares**	**% of total shares**	**% Change during the year**		
1	Jitender Kumar Sharma	2618.18	28.74%	100.00%		
2	Geetanjali Sharma	671.96	7.38%	100.00%		
3	Yetender Sharma	5275.79	57.92%	100.00%		
TOTAL		**8565.93**				

Current reporting Period						
Balance at the beginning of the current reporting period	**Changes in Equity Share Capital due to prior period error**	**Related Balance at the beiginning of the current reporting periuod**	**Changes in Equity Share Capital due to prior period error**	**Related Balance at the beiginning of the current reporting periuod**	**Changes in Equity Share Capital during the Current year**	**Balance at the end of the Current reporting period**
91090.88	**-**	**-**	**-**	**-**	**32496.00**	**123586.88**

Previous reporting Period						
Balance at the beginning of the previous reporting period	**Changes in Equity Share Capital due to prior period error**	**Related Balance at the beiginning of the previous reporting periuod**	**Changes in Equity Share Capital due to prior period error**	**Related Balance at the beiginning of the previous reporting periuod**	**Changes in Equity Share Capital during the previous year**	**Balance at the end of the previous reporting period**
45090.91	**-**	**-**	**-**	**-**	**45999.97**	**91090.88**

SUPERTECH EV LIMITED
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"Annexure"

1 Revenue from operations **(₹ in Thousand)**

Particulars	31-03-2026	31-03-2025
A) Sales of products :		
Sales - finished goods		
Scooter's	418710.28	316698.83
E-rikshaw	303993.69	384409.48
Battery & Others	48209.41	41324.03
Gross Sales	770913.38	742432.34
Branch Transfer	-	-
Less: Discount on sales	-	-
A) Net Sales	**770913.38**	**742432.34**
B) Other Operating revenue		
Freight on Sales	8128.60	8534.35
Business Support Service	1321.80	-
Consultancy Charges	15.00	-
Total	**9465.40**	**8534.35**

2 Cost of materials consumed **(₹ in Thousand)**

Particulars	31-03-2026	31-03-2025
Purchase :		
Battery/Accessories	460220.25	498856.81
Scooter's Assembeld bodies	294452.76	127199.57
Total	**754673.01**	**626056.38**

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LIST OF TRADE PAYABLE

(₹ in Thousand)

3	Trade Payables	31-03-2026	31-03-2025
	3R METALTECH PVT LTD	204.41	118.61
	B.H. ENTERPRISES	-	7032.70
	Solec Traders	-	63.72
	Ankit Jadiya Coveyance Payable	14.41	-
	AKASH AUTO ACCESSORIES	-	86.09
	AAKRITI TRADERS	6.25	-
	ALPHA ARC PRIVATE LIMITED	-	307.18
	ASHWINI LOGISTICS SOLUTION PRIVATE LIMITED	-	1.98
	ATHARV TRADING CO.	0.25	1138.41
	AXIOM ENERGY CONVERSION LIMITED	407.99	-
	ABDUL PC RATE	8.96	-
	AHUJA ENTERPRISES	162.28	-
	AKASA CLEAN ENERGY PRIVATE LIMITED	582.22	-
	AMBIKA ENTERPRISES (BIHAR)	594.00	-
	BABLU ASSEMBLY JOB WORK	33.46	-
	Bharat Steel Industries	218.13	-
	BHUPENDER KUMAR (CONYENCE PAYBLE)	17.23	-
	BALARKA FABRICON PVT. LTD.	141.19	141.19
	BAJAJ FINANCE LIMITED	127.78	623.84
	BALAJI TRADERS	4.72	4.72
	BEEPTECH AUTOMOTIVES	7.01	-
	BHAVANI CREATION	35.00	-
	BYB AUTOCRAFT AKASH PRIVATE LIMITED	152.22	-
	CHAUDHARY MOTORS	1308.95	900.83
	CGVT INDIA	566.40	-
	Charanjeev Conveyance Payable	4.93	-
	Chauhan Computer	18.29	-
	COLOR COATING & CEHMICALS	17.11	-
	Corporate Makers LLP	332.25	-
	DURGA FILTERS (P) LTD	-	25.26
	DAKSH TRADING COMPANY	-	2.68
	DELTA AUTOCORP LIMITED	-	8268.84
	EMIRATES SHIPPING	0.03	-
	Ganpati Enterprises	0.05	-
	G.A. INTERNATIONAL	96.76	96.76
	Garg Engineering Co.	43.11	44.35
	GAUTAM ENTERPRISES	0.04	0.09
	GK ADVERTISING PRIVATE LIMITED	-	24.00

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GULMOHAR ENTERPRISES	381.49	120.24
IPOWER BATTERIES PRIVATE LIMITED	-	480.26
INVERTED ENERGY PVT LTD	4633.04	409.99
JAI BALAJI INDUSTRIES	1221.96	537.17
JAI DEVA OIL COMPANY	-	1.29
JMV AEROSOLS PRIVATE LIMITED	7.43	78.06
J S AUTO PRODUCTS	12.91	12.91
JAGANNATH SPRING SYSTEMS	11.38	-
JATIN DHAWAN	14.48	-
Keyword India Network Private Limited	16.17	16.17
KHUSHI POWER CONTROL (DELHI)	21.11	11.37
KAY GEE ENTERPRISES	28.46	-
Livguard Energy Technologies Pvt. Ltd. (HR)	245.13	45.94
LOHAKA INDUSTRIES PVT. LTD.	-	13.12
LUDHIANA AMRITSAR TRANSPORT CO	13.63	-
M/S SUNLAC PAINTS LTD.	-	40.38
MAHALAXMI STONE CRUSHER	-	17.45
Mecker Electric Mobilty	-	377.60
MALIK AIR CONDITIONER	9.05	-
MOTORONICS INDIA	-	33.41
NSA COATINGS PRIVATE LIMITED	0.00	355.81
OM SAI CORPORATION	-	34.40
PHYSICS MOTORS TECHNOLOGY PRIVATE LIMITED	3946.40	3865.17
POWER PLUS TECHNOLOGIES	165.72	165.72
PINKI MICRO PRODUCTS	19.70	-
POWERDEN ELECTRONICS	0.03	-
PROJECT MASTER	-	2.36
RAYS GLOBAL ENERGYPOWER LLP(U.P)	11290.24	966.62
RAYS GLOBAL ENERGY PRIVATE LIMITED	6114.21	-
REDON LITHIUM INDUSTRIES LLP	16.94	16.94
REDON LITHIUM INDUSTRIES LLP (BANGLORE)	861.10	1071.24
ROLFE MOTORS & ENERGY PRIVATE LIMITED	-	124.31
R P COAT	-	158.36
SACHDEVA ELECTRONIC	-	229.32
SETH AIR PRODUCTS	-	7.08
SHAKSHI ENTERPRISES	131.35	270.56
SHANKSON ENGINEERING WORKS	179.65	-
SHIV TRADERS	33.92	114.11
SHRI KRISHNA AUTOTECH INDIA	215.98	132.15
SHRI LAXMI ELECTRICALS	-	0.00
SKYLINE FINANCIAL SERVICES PVT LTD.	81.66	20.06
SS TRANSPORT	30.94	-
SUPREME POLYVINYL	30.80	-
SUPERTECH CONSULTANCY	-	778.03
SIYA RAM ENTERPRISES	-	13.30

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SAM TRANSPORT PRIVATE LIMITED	127.89	177.10
SHRI SHYAM ENTERPRISES (RAJASTHAN)	-	256.93
Shakeel Engineering Works	-	0.71
Sharma Enterprises	34.00	34.00
SHASHI ENTERPRISES	96.53	38.06
SHIVALIK OIL CORPORATION	14.11	8.76
SHIVA SERVICE PATROLLING SSP	1.77	-
SHRI SHYAM TRADER	-	0.11
SWASTIK METALS	-	0.11
SAWAN ELECTRONIC	145.87	0.00
TAHIR HUSAIN JOB WORKER	-	17.27
Technoweigh India	-	20.65
TRIPLE9 EV SOLUTIONS PRIVATE LIMITED	80.24	1509.96
TRONTEK ELECTRONICS PRIVATE LIMITED	-	399.71
TRONTEK ELECTRONICS LIMITED (HR)	14830.03	-
TANEJA TYRES	3.70	-
TeleCRM (Flamon Cloudtech Private Limited)	63.68	-
THE ASTON INTERNATIONAL	1.00	-
TPL DESIGNERS WIRE	12.51	-
TRINETRA PAINTS PRIVATE LIMITED	30.80	-
VINAYAK AUTOMOTIVE INDUSTRIES PVT LTD	370.80	457.51
VEER JI RESTAURANT	-	24.88
VOLTWORKS TECNOLOGIES PRIVATE LIMITED	344.56	
RICHIKA SHARMA	29.70	101.97
Hotel Vc	28.30	-
Layers	-	-
RAJESH YADAV AND ASSOCIATES	-	31.07
ARL TYRES LIMITED (DEPOT-1)	1881.32	15.15
A S ENTERPRISES	482.35	-
AS PROCUREMENTS PVT LTD	39.84	299.24
BHAWANI BHARAT GAS	-	14.06
DALLA ENTERPRISES	862.31	505.79
INDUS POWER	-	5720.46
OM STEELS	3.36	-
Paradise Auto Agencies	11.41	11.41
PB ENTERPRISES	-	-
RAVI ENTERPRISES	254.60	174.67
Ravi Building Material Supplier	-	27.74
RITES LIMITED	4.11	4.11
ROSMERTA DIGITAL SERVICES LIMITED	91.04	8.88
Saini Automobiles	64.20	-
Sarvesh Conveyance Payable	22.84	-
SHREE SHYAM TRADER (OMAXE)	324.13	400.44
SHRI RAM HARDWARE STORE	167.73	107.93
Solec Traders	40.92	-

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SHREE VIJAYLAXMI LOGIX PVT. LTD.	325.36	-
UNION BANK OF INDIA (MERCHANT BANKING)	0.09	-
VR AUTOTECH INDIA	-	337.85
PAWAN TRANSPORT	84.46	1.78
PIYUSH LOGISTICS	53.06	99.11
WENZ-INDIA	61.51	-
WHEELSEYE LOGISTICS PRIVATE LIMITED	1.20	-
Akash Indchi Import & Export Co.(HR)	6056.67	14456.92
AKASH INDCHI IMPORTS & EXPORT CO	-	10597.11
ANIL K WADHWA AND CO	37.80	-
ALTOS ENGINEERS	700.45	-
Anmol Label Makers	19.18	-
ANTLER AKASH EV PRIVATE LIMITED-UP	1184.66	-
Anuj Job Worker	7.13	-
ARYANS ASSOCIATES	43.49	-
DELHI AIR GASES	116.42	96.71
DELHI MECHANICAL	30.44	8.38
DELTA ENGINEERS	14.85	16.05
DPSN ENTERPRISES	955.41	1046.38
DHANKHAR ELECTRICAL	140.00	140.00
D.KRISHNA ENTERPRISES	268.50	147.00
EASTMAN AUTO & POWER LTD (HIRAN KUNDA)	-	788.29
Eastman New Energy Pvt Ltd	373.43	0.00
Elecon Auto Industries	47.55	47.55
EMAX ENGINEERING SYSTEMS PRIVATE LIMITED	50.00	-
EVS GROUP	-	15.04
FASTENER WORLD (INDIA)	370.20	403.99
FUTURE STAR ENERGY SOLUTIONS PRIVATE LIMITED	-	0.70
Ferron Tubes Pvt Ltd	1842.81	-
FUJIYAMA POWER SYSTEMS LIMITED (NOIDA)	17.80	-
Global Paints and Chemicals	654.48	854.48
GOOGLE INDIA PVT LTD	40.21	40.94
G SEVEN COMPUTER BUSINESS	0.27	-
H R INDUSTRIES	70.83	141.60
JAI MATA STEEL	634.27	17.25
JAY SONS INDUSTRIES	475.53	574.20
J B INDUSTRIES	42.95	0.00
JHILMIL RASOI	81.75	258.26
JINDAL ELECTRIC CO.	68.18	-
JK INDUSTRIES	49.81	-
JMD ELECTRONICS	119.07	-
JUST PRINT OFFSET PRINTING PRESS	-	82.30
JVS PEDALS	-	378.53
JITENDER ROAD CARRIER	21.78	-
Kataria Bearing Traders	27.24	113.69

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Kinetic Communications Limited	250.42	250.42
K.K.ENTERPRISES	258.69	520.03
KK LIGHTING INDIA PRIVATE LIMITED	-	286.14
KN TECHNOPLAST	311.11	53.76
K SERVICE STATIONE PRIVATE LIMITED	0.40	-
LCI CYCLES PVT. LTD	34.81	1014.16
MYRON AUTOMOBILES	-	346.80
MANGALAM ENTERPRISES	0.81	5.56
METAL BRIGHT	1568.80	1568.80
METRO INDUSTRIES	79.78	29.35
METRO TYRE LIMITED	38.56	-
MISSION SECURITY SERVICE	31.87	31.87
M.K.HOTELS	38.82	4.83
MUKESH THEKEDAR	66.23	186.66
MARKWEL EQUIPMENTS PVT LTD	11.92	-
NEO PAINTS AND CHEMICALS (SONIPAT)	5149.89	3327.73
Neo Paints & Chemicals	-	937.10
NAVYUG STEEL TRADERS	1803.55	-
Northern Consultancies	0.60	-
Om Digital Network	-	3.36
OM SAI TECHNOLOGIES & WATER SUPPLIER	132.21	67.95
OPTION INDIA	-	44.23
P P FOSTERS	122.39	122.39
Paper Plane Design	184.08	-
Paras Hardware and Electrical Store	14.99	9.49
RAJESH KUKREJA & ASSOCIATE	338.03	117.59
RALSON INDIA LTD	2817.35	839.14
RATHI COURIER SERVICES	-	35.40
Raunak Global	19.22	238.12
RAPIDTRON ELECTRONIKA PRIVATE LIMITED	2.31	2.31
SALEEM JOB WORK	13.02	65.53
SHREE GANESHAM ENTERPRISES	-	59.69

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SIDDHARTH BRAKES PVT LTD	7.23	-
Singhal Trading Company	714.45	-
SIYA RAM EV HUB	100.00	-
VIKAS IRON & STRIPS CO	92.63	6890.68
VIKAS STRIPS PRIVATE LIMITED	-	395.49
VSP PETROLLING SEVICES PVT LTD	-	1.77
VINAYAK AGENCIES	33.58	33.58
	84632.54	**87924.88**
MSME TRADE PAYABLES		
M/S KAUSHAL ENGINEERS & FABRICATORS	191.86	553.07
ARSH ENTERPRISES	3437.70	6408.08
AIRGAP TECHNOLOGY PRIVATE LIMITED	48.14	48.14
ANTLER AKASH EV PRIVATE LIMITED	-	629.24
A TO Z MANUFACTURE & TRADERS	490.33	693.82
AUTO WIRES PVT. LTD.	1.84	-
BALAJI UDYOG	140.82	81.13
CALVEM ENERGY PRIVATE LIMITED	185.54	885.54
COMPUTECH SYSTEMS	-	1072.29
DELHI ACRYLIC	-	27.99
JAISHREE PAINTS & CHEMICALS PVT LTD	7.51	99.55
JYOTI HYDRAULIC	-	12.51
Ms Shree Shyam Enterprises	1759.90	1373.75
M/S SUDERSHAN WHEELS INDIA	312.23	-
RACHNEET ENTERPRISES	12.43	1181.48
RAWAT EV INDIA PRIVATE LIMITED	162.29	393.90
RATHI COURIER SERVICES	63.80	-
Rajvansh Exim Corp	36.60	-
A.K SHOCKERS	144.69	201.14
CAPITAL ENGINEERS	5.23	4.66
Craftsmen Labelmakers Pvt. Ltd.	-	0.00
KANHA DECALS PVT LTD	41.13	241.13
KARAN ENTERPRISES	31.63	51.21
KINGSTON INDUSTRIES	356.55	368.59
KIRPAL AUTO TECHNOCRATS	1103.81	1110.05
METAL GUARD INDUSTRIES	325.11	318.34
NTR AUTOMOTIVE	35.20	35.20
RAWAT INDUSTRIES	-	48.48
R.D. ENTERPRISES	812.25	1877.91
SAANWRA ENGINEERING WORKS	169.68	-
Sagar Engineers	-	38.60
SANGAM ENGINEERING WORKS	554.69	907.90
SHARMA ENGG WORKS	-	0.00
SHREE HARI SALES	-	54.40

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SILCAST AUTOMOTIVE INDUSTRIES	426.93	879.97
S.P. CHEMICALS	-	759.33
Sparsh International (India)	-	125.12
SHAAN ENTERPRISES	112.81	148.02
SHRI BHAGWAN TRADERS PRIVATE LIMITED	213.84	114.99
Silver King Automotive Pvt. Ltd.	7.28	467.20
TANISHK MFG. INDUSTRIES	4.60	-
ULTRA TECH COMPONENTS (INDIA) PVT LTD	158.15	-
Unique Automotive India	61.52	-
S R INTERNATIONAL	526.48	142.93
VINAYAK AUTOMOTIVE INDUSTRIES	-	-
VARDHMAN INDUSTRIES	648.99	439.23
V.S. AUTO PRODUCTS	2512.87	1911.37
YUKI ELECTRIC INDIA PRIVATE LIMITED(UP)	1678.12	2810.39
Total	**16782.53**	**26516.65**

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(₹ in Thousand)

4	**Other Current Liabilities**	**31-03-2026**	**31-03-2025**
	Other Dues:-		
	A) Advance received from customer :		
	AMAAD AUTOMOBILES PRIVATE LIMITED	11.00	11.00
	AMAZE MOTORS	103.25	-
	ANOOP CYLINDERS PRIVATE LIMITED	1.90	-
	ARK MOTORS	5.00	5.00
	ARADHY ELECTRORIDE	129.84	-
	ASHAPURA AUTO PARTS	0.37	0.37
	ARTH CONTRACTORS (HYDERABAD)	40.80	-
	BABA BAIDYANATH ENTERPRISES	-	355.10
	Bawa Motors	285.30	-
	BADRI ELECTRIC VEHICLES	0.95	-
	BHAWANI EV TWO WHEELER DISTRIBUTOR	5.00	-
	B K ENTERPRISES (KASGANJ)	11.00	-
	BRIGHT AND SHINE CLEANERS	5.00	-
	CR AUTOMOTIVE	-	245.53
	CORAL ENTERPRISES	151.50	-
	CAPRI GLOBAL CAPITAL LIMITED (U.P)	1.26	-
	CHALYANG ELECTRIC POWER PRIVATE LIMITED	11.00	-
	E ASHWA AUTOMOTIVE PVT LTD	20.39	20.39
	GWALBABA MOTORS AND ELECTRICALS	0.00	-
	UMANG ENTERPRISES	-	0.00
	LAWA ENERGY	10.00	10.00
	PAWAN MOTORS	11.00	11.00
	PUNCHMURTY TRADERS	33.85	33.85
	Ram Lal Mishra Advance	4.05	14.05
	VIDYA ENTERPRISES	-	0.00
	YUVRAJ MOTOR	-	62.72
	DEEPAK VATS	219.18	102.43
	ISMAH ENTERPRISES PRIVATE LIMITED	-	50.00
	Indian Traders	-	1.00
	ISHWA AUTOMOTIVE	8.89	9.10
	JAGANNATH ENTERPRISES & JAGANNATH ROAD WAYS	100.00	100.00
	JOSHI FLOOR MILL	4.40	4.40
	Laxmi Cold Retreading Plant	10.00	10.00
	LODHI RAJPUT ENTERPRISES	-	50.00
	Mona Enterprises	15.00	15.00
	Mahadev Constructions	2.97	-
	MR. WHEELS SHARE SERVICE PRIVATE LIMITED	3.00	-
	M/S ROYAL MOTORS	0.40	-

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M/S SALONI ENTERPRISES	1.25	-
M/S SHREE KRISHNA ENTERPRISES	711.00	-
M/S SHYAM ELECTRIC VEHICLES	0.66	-
R.K ELECTRIC WHEELS	-	30.26
RS Motors (Bareilly)	-	5.00
SACHIN MOTORS	-	17.95
S D ENTERPRISES	-	31.54
SHREE PUSHPDANTNATH EV MOTORS PIRAWA	-	81.31
SHREE VENKETESH ENTERPRISES	110.00	110.00
SHRI BAHUBALI E-VEHICLES	10.00	10.00
SHRI BALAJI MAHARAJ SALES	-	11.00
SGDC INDIA PRIVATE LIMITED	35.40	-
S P SALES AGENCIES	5.00	-
SHRI SHYAM GREEN ENERGY ENTERPRISES	10.00	10.00
SHREE GANESH SALES (RATLAM)	8.17	511.00
SGSS GREENCITY E-VEHICLE PRIVATE LIMITED	1.91	-
SRI VAISHNAVIDEVI GARMENTS	0.65	-
S R TRADING COMPANY	105.50	-
SS ENTERPRISES (REWARI)	6.40	-
SURBHI JAIN	1.40	-
SHREE SHYAM INDUSTRIES	142.53	-
SHRI SHYAM ELECTRIC MOBILITY (GWALIOR)	20.01	-
SHREE JI AUTOTECH	-	192.03
Shrivastava Motors (Vaishali)	-	51.33
SHRI VINAYAK MOTORS	-	2.32
SKAKEV AUTOMOBILES	-	211.00
SHREE HARI ENTERPRISES	-	137.12
SAMRAT AUTOMOBILES	104.83	-
UTSAV CONSTRUCTION AND COMPANY	-	160.00
VARUN KUKREJA	5.50	5.50
VERMA ELECTRIC VEHICLE	5.10	-
VAHANVATI ELECTRONICS (KACHCHH)	-	39.50
VINAY GUPTA JALANDER	11.00	11.00
VANI AUTO MOBILE	0.00	-
AMBIKA ENTERPRISES,N2ZH	-	286.04
ELEVATE MOTORS	93.77	101.12
EVS TRITECH INDIA	-	116.83
FIRST CHOICE ELECTRIC VEHICLES PVT LTD	-	547.81
G.K E VEHICLES INDUSTRIES PRIVATE LIMITED	1.85	1.85
JAISWAL MOTORS	50.00	50.00
MAHADEV AUTOMOBILES	17.20	17.20
URO ELECTRIC PRIVATE LIMITED	-	2.94
Yf India Pvt Ltd	-	54.74
ZEOPLUS AXIS INDIA PRIVATE LIMITED	51.62	24.43
HINDUSTAN ENERGYSAVERS	7.15	7.15

SUPERTECH EV LIMITED
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HVT ELECTRONICS PRIVATE LIMITED	117.45	-
Kapil Devve	-	100.00
KARMAYOGI ENTERPRISES	22.05	22.05
KASHAUDHAN TRADERS (Maharajganj)	-	0.00
KRISHNA AUTOMOBILES(JHANSI)	0.00	-
KHUSHI E-MOTORS (BHATINDA)	-	0.10
KRISHNA E-RICKSHAW & SCOOTY	47.32	-
Krish Water Tank	1.30	-
Manmohan	24.53	24.53
M/S VAISHNO GLASS EXPORTS	23.18	23.18
MYRON AUTOMOBILES	20.80	-
OPTIMUS E-MOBILITY	-	26.92
PANWAR EV AUTOMOBILES	-	451.84
PERFECT ENTERPRISES	-	23.62
RAJESH ELECTRIC VEHICLE	-	10.97
RAGHUVEER-G INTERNATIONAL	-	5.00
R.B ENTERPRISES	3.28	-
A) Total	**2984.12**	**4637.14**
B) Expenses payable		
Commision payable	0.00	0.00
Rent Payable	3668.00	1584.00
Salary & Wages Payable	2765.96	3507.54
Electricity expenses payable	300.97	769.36
Credit Card Bill Payable	69.25	167.71
Auditor Fee Payable	247.50	540.00
B) Total	**7051.68**	**6568.62**
Total	**10035.80**	**11205.76**

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(₹ in Thousand)

5	**Trade receivables**	**31-03-2026**	**31-03-2025**
	Anand Trading Co	65.54	14.85
	AAKAR PLYWOOD & FURNITURES	684.96	1087.23
	ALCO ENTERPRISES	1483.32	6511.83
	AMAN HYDRAULICS PRIVATE LIMITED	8.85	-
	AMAZE MOTORS	-	12.50
	AAHIL E ELECTRICALS AUTOMOBILE	11.23	-
	AKASH INDCHI EXPORT & IMPORT CO.	2548.58	-
	A K ELECTRORIDE	611.50	-
	ALIYA ENTERPRISES	741.90	-
	Amarjit Agro Tech	0.80	-
	AMBAJI AUTOMATIONS	14.14	-
	ARSH TRADING COMPANY	48.42	48.42
	ASHOKA AUTO (Bilaspur)	35.94	-
	AURXL EV SOLUTUION (OPC) PRIVATE LIMITED	0.83	-
	AVP ENTERPRISES	773.50	-
	ANUPAM	26.75	-
	ARH ASSOCIATES	24.40	-
	CHAHIRAM VAISHNAV EV DEALER	-	0.55
	CHOUDHARY AUTOMOBILES	0.39	10.57
	CR AUTOMOTIVE	8.25	-
	DABUR INDIA LIMITED	17.70	-
	DELTA AUTOCORP LIMITED	295.35	-
	Dhruv Motors Sale & Service	205.67	-
	GREEN EARTH INDUSTRIES	1032.31	775.29
	GREEN TECHNOLOGIES	712.97	155.37
	GREEN TECH	16.00	-
	GRINERGIA ELECTRIC SOLUTIONS PRIVATE LIMITED	2.83	-
	GAGAN AUTOMOTIVES	1525.51	-
	Goldy	0.01	-
	SHREE SAI ENTERPRISES	91.07	86.39
	GURU KIRPA E-RICKSHAW AGENCY SERVICES (HOSHIARPUR)	420.70	310.52
	INPAS INDUSTRIES	21.19	104.85
	JAI MAA ELECTRIC VEHICLE	-	125.00
	JBM MOTORS	0.00	228.26
	J.S.E MOTOR	9.73	9.73
	JAI MAA VASHNAVI ENTERPRISES	867.71	1167.71
	KUSHAL VIRAT ELECTRIC	861.96	264.98
	MUKUL POWER HOUSE	2035.43	2085.43

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OM AUTOWHEELS PVT LIMITED	33.04	275.22
OSWAL LUMBERS PVT LTD	-	296.70
OPTIMUS E-MOBILITY	24.15	-
RAJGURU EV TECHNOLOGIES	166.93	180.14
RAYAN PLYWOOD & HARDWARE STORE	281.81	281.81
RAMA ENTERPRISES	698.83	857.44
R.B ENTERPRISES	-	0.02
RODA FLEETS PRIVATE LIMITED	4981.36	-
ROZY METRO	10.00	12.60
R.P. ENTERPRISES	57.54	57.54
RUKMANI AUTOMOBILE	1066.19	-
SAINIK CYCLE MART	1266.19	346.94
SARASWAT MOTORS	-	174.33
SHRI BALAJI ENTERPRISES (Delhi)	1296.00	3239.70
SREE SEETHARAMA AGRO AGENCIES	110.33	110.33
SHREE SHYAM ENTERPRISES (JHAJJAR)	15.02	-
SHRI VINAYAK MOTORS	12.69	-
M/S SHRI RAM AUTOMOBILES (Amroha) New	595.41	-
THE ATLAS ELECTRIC INDUSTRIES PVT LTD	629.91	793.91
ADITYA MEDICAL AGENCY	-	6.45
ANJEET YADAV	-	20.00
Amit (Employee)	-	25.00
BALAJI AUTOMOBILES(HAPUR)	21.95	120.83
BHARAT ELECTRIC BIKE	-	37.42
BHARAT ELECTRONICS AND FURNITURE	490.96	455.66
BHARAT GROUP	-	21.29
Birendra Kumar Traders	16.56	16.56
Brijesh Singh Bhadoriya	-	30.90
BADRI ELECTRIC VEHICLES	-	4.18
GUPTA BIOMASS	156.61	234.01
GURJOT ELECTRICS	0.84	17.64
HVT ELECTRONICS PRIVATE LIMITED	-	65.93
JAIN AUTO E V	0.21	1.60
JANAASHA APPLIANCES PRIVATE LIMITED	-	7.77
JAY BHOLE NATH EV-AUTOMOBILE	77.81	-
J S ENTERPRISES (REWARI)	743.74	-
KLCR MOTORS PV LTD	6.50	6.50
KAMBOJ ENTERPRISES	0.58	-
KRISHNA AUTOMOBILES	-	165.52
Krishna	25.00	-
KANTA SETHIA (SETHIA EV AUTOMOBILE)	821.15	-
K RAJ FABRICATION	1596.50	-
MAA DURGA ENTERPRISES	728.70	1028.70
MAA UMIYA E-BIKE	251.73	1483.73
MAHAVEER E AUTOMOBILE & ELECTRIC HUB	-	0.47

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MANI AUTOMOBILES	6.10	11.38
M/s A.B.H.L AUTO CARE	320.31	0.02
M/S GOYAL CYCLE HOUSE	0.40	361.30
M/S KHAWAJA HANDICRAFTS	-	10.00
M/S NICKEY BAZAR	-	2.52
M/S JMS BUSINESS	0.50	-
M/S KESHRI FURNITURE & GENERAL STORES	9.99	-
M/s Mahi Motors	0.20	-
M/S PRIYA ELECTRIC VEHICALS	64.56	88.00
M/S.REVON ELECTRIC SHOWROOM (Telangana)	134.78	-
M/S RAHAL ENTERPRISES	-	92.47
M/S RUDRA ENTERPRISES	115.09	215.09
M/S SHRI RAM AUTOMOBILES (Amroha)	-	124.69
M/S SHRI SHYAM JI AUTO ENTERPRISES	9.36	9.36
M/S YADAV ELECTRONICS & HARDWARE	-	66.78
M/s B.D Electrical	384.93	53.46
M/S DARSH ELECTRIC AUTOMOBILE (BIJNOR)	73.29	-
M/S EKAANSH AUTOMOBILE	276.00	-
M/S FRIENDS PLAZA	22.70	-
M/S VR AUTOTECH INDIA	34.10	-
NAKS ENTERPRISES	500.09	1159.14
NEW ALAM MOTORS	-	12.25
OM TRADERS	128.29	12.24
OM ENTERPRISES (ALIGARH)	239.30	-
OM EV ZONE ELECTRIC SCOOTY SALE AND SERVICE	26.47	-
PANKAJ E VEHICLES	69.44	132.28
PMSM ELECTRA FUSION PRIVATE LIMITED	713.87	326.12
PANKAJ KUMAR S/O PRAMOD KUMAR (Jalaun)	-	74.40
RAM AUTO	1.64	28.19
ROYAL FOJI EV AUTOMOBILES	-	10.64
SANDHU MOTORS	6.69	6.69
SEEMA AUTO MOBILES	2.70	2.50
SHIKSHA DEVI	-	5.00
SHRI RAM AUTOMOBILES (BIJNOR)	5.70	641.04
SHRI SHYAM BABA E.B. MOTORS (ISLAMNAGAR)	176.19	-
SHUBH AUTOMOBILES	47.58	47.58
SHUKLA ELECTRICIAN	29.33	-
Shyam Ji Automobiles	3.19	-
S.K. Enterprises Ghaziabaad	-	152.00
STORME SMART SOLUTIONS PRIVATE LIMITED	63.71	63.71
SUNCITY EV MOTORS	349.20	349.20
SUNITA SHARMA	-	30.00
STAR AUTO	-	16.80
VICTORY ELECTRIC VEHICLES INTERNATIONAL LIMITED	-	205.64
VIRAT AUTOMOBILES	29.46	29.46

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WIRE 2 WIRELESS	-	47.25
YAAN AUTOMOBILES	64.79	64.79
YADAV EV MOTORS	36.64	-
YASH GERA	-	43.00
YUVRAJ MOTOR	644.93	-
SAANVI ENTERPRISES	21.95	7.05
Sahil Steel Manfacturing Repairing & Agriculture Works	-	107.21
SAHIL	2.68	-
Allfine Industries Pvt Ltd	47.52	47.52
ALTIER ELECTRIC VEHICLE PVT LTD	1528.53	1386.51
Ambika Enterprises	1317.57	50.96
ATUT SANGAM	-	113.00
Auto City	-	0.87
AVL ELECTRIC VEHICLES PVT LTD	6.54	366.46
AZIZ AUTOMOBILES	3593.55	3451.45
BARMAN MOTORS	244.56	744.56
BHOOTHNATH E BIKE	-	74.09
BALA JI SOLAR SOLUTION	4.13	-
BASIRRADDIN SK	29.42	-
BHUPENDER HARI ENTERPRISES	256.00	233.57
DESHBANDHU E AGENCIES	-	13.76
DHAWAN MOTORS	1.88	69.30
DILIP ELECTRIC VEHICLES	84.00	-
DIVINE ECO WHEELS	-	1.34
DR AUTO SALES & SERVICE	669.47	740.64
Ecoride Mobility	0.00	-
EKTA ENTERPRISES	0.25	-
EMERICON Industries Llpp	12159.96	-
FASTEQ E-V MOTERS PRIVATE LIMITED	0.21	50.44
FIRST CHOICE ELECTRIC VEHICLES PVT LTD	800.50	-
F A ENTERPRISES	7.49	-
GAURAV ENTERPRISES	-	25.20
GK AUTOVEHICLES PRIVATE LIMITED	150.00	150.00
GOLDY ENTERPRISES	-	0.00
GRD MOTORS	40.98	40.98
GUPTA MACHINERIES	66.41	66.41
GALAXY ENTERPRISES	8.43	8.43
Hemkund E- Rickshaw	1290.37	1290.37
MAAHI MOTORS AND BATTERY SERVICE	158.04	558.04
MAA UMA SANTOSHI MOTORS	13.86	13.86
MAHENOR SAHU (SHRI JI AUTOMOBILE AGENCY)	2.05	-
MALIK TRADERS	793.09	1955.91
MANIRAM ELECTRIC VEHICLE PRIVATE LTD	13345.45	20207.83
MARUTI AUTO AGENCY	6.37	-
M.M E-VEHICLE EXPO	248.81	-

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NAJON DIGITEL	2295.74	2483.74
NARAYAN ENTERPRISES	1388.51	1099.46
NEW EV JUNCTION	88.71	138.71
NAMASTE INDIA EV SALES	961.26	-
NANDI FOOTWEARS PRIVATE LIMITED	0.00	-
NIMOS ELECTRIC PRIVATE LIMITED	3363.83	-
OM SAI ENGINEERING	586.96	586.96
Om Sai Enterprises (AURANGABAD)	198.56	182.54
Parbhat Industries	140.00	140.00
Pawan Sharma	240.00	240.00
PRAAKRAM AUTO & CONSTRUCTION EQUIPMENTS	2841.01	2841.01
PRAKASH MACHINERY AND HARD WARE STORES	65.10	65.10
PHYSICS MOTORS TECHNOLOGY PVT LTD (KARNATAKA)	1222.44	-
SHREE HARI ENTERPRISES	14.22	-
Shree Vishvakarma E Scooter	-	29.78
Sonu Electronics	1616.10	488.48
SS Enterprises (Assam)	-	99.52
URO ELECTRIC PRIVATE LIMITED	9.35	-
UV ENTERPRISES	2617.35	-
VA Consultants	200.00	500.00
VAHANVATI ENTERPRISE	24.41	-
Vaibhav	-	464.00
Victory MP Electric Vehicle	113.42	113.42
Vinayak E Motors	-	71.13
VIDYA ENTERPRISES (Prayagraj)	32.35	-
Vidya Motors Bhopal	250.10	-
ANAMIKA TRADERS	799.86	444.92
ARG TRADING COMPANY	4735.61	7271.31
CHOUDHARY TRADERS	458.19	131.10
Electric Wheels Bazzar	-	75.34
GRC AUTOTECH	-	3.66
GANGA SALES AGENCY	49.92	180.84
GS TRADERS	21705.29	1293.02
KHALSA AUTOMOBILES PRIVATE LIMITED	-	158.64
KISAN AUTO MOBILES	329.99	1708.36
KRISHA ELECTRIC VEHICLE	1889.87	2640.13
KRISHNA E-RICKSHAW & SCOOTY	-	1.11
KRISHNA AUTOMOBILES (GHAZIABAD)	90.91	209.19
KRISHAN KUMAR	-	1.50
M.B TRADERS	578.61	643.23
MOHIT SINGH	5790.85	4675.47
Mother's E-Rickshaw Agency	87.24	-
M/S NEW TYRE POINT	821.58	821.58
M/S NIHAL ENTERPRISES	17.95	-
M/S A.B.H.L. AUTO PARTS (LALITPUR)	909.15	-

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M/S ARADHYA BROTHERS	2.03	-
M/s Balaji Automobiles (Bulandshahr)	155.81	-
PAL AUTOMOBILES	0.04	25.36
PERFECT ENTERPRISES	16.15	-
PRATAP POWER SYSTEMS	257.57	-
PRIME ELECTRORIDE	14.04	-
RAJ AUTOMOBILE	1428.59	701.17
RAJ ENTERPRISES	3.40	-
RAJESH ELECTRIC VEHICLE	15.10	-
RAKESH	13.00	-
RANA ELECTRIC BIKES	24.24	55.36
RISHABH POWER SOLUTIONS	308.21	308.21
R.K ELECTRIC WHEELS	36.34	-
ROYAL AUTOMOBILE	4.62	-
ROYAL E MOTOR	29.94	-
ROYAL EV	121.17	381.97
SAINIK EV MOTORS	361.20	455.67
SAMADHIYA'S NEW ERA PRIVATE LIMITED	1285.92	1152.70
SANJEEV KUMAR DHAKA	-	60.46
SANJEEV SHARMA	-	1.00
Sanwariya Sales Corporation	5.42	3.24
SATGURU ENTERPRISES	189.20	-
SHIV E-BIKE	4032.55	2067.58
SHIV SHAKTI AUTOMOBILES	3.34	-
SHREE BALAJI POLYMERS	0.60	-
SHREE PUSHPDANTNATH EV MOTORS PIRAWA	135.90	-
S D ENTERPRISES	43.70	-
SHREE SHYAM JI ELECTRIC VEHICLE	1693.93	1588.74
SHREE VARDHMAN ENTERPRISES	15.15	14.00
SHRI AKANKSHA MOTORS	98.12	248.12
SHRI BALAJI MAHARAJ SALES	15.91	-
SHRI BANKEY BIHARI AGENCIES	-	0.49
SHRI SHYAM BABA E B MOTORS	-	585.77
Shri Shyam Enterprises (SONIPAT)	0.35	0.35
SHYAM JI TRADERS	358.84	1018.56
SIRAT AGENCY	12.45	61.58
SKAKEV AUTOMOBILES	20.68	-
SKY MOTORS	7.18	28.13
SOLTECH SALES &	40.90	-
S S ENTERPRISES (BAHADURGARH)	14.90	-
Sourav Agarwal	-	50.00
SUPERTECH AUTO AGENCY (NANGLOI)	30922.01	29644.52
SUPERTECH EV (AJMER)	-	1210.69
Supertek Auto Electric	45.75	45.75
TEWATIA MOTORS	524.42	524.42

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TRISHA ELECTRIC VEHICLES	65.53	245.92
TRUESELL VENTURES	0.00	-
TUFAN MOTORS PRIVATE LIMITED	3.43	-
TANISHQ CEMENT STORE	3.07	-
UNNATI MOTORS	31.72	31.72
Upi Debtors	23.14	9.41
VAISHNAVI AUTOMOBILES	1426.08	1430.20
VANSH ENTERPRISES	1.48	-
VANYA MOTORS (Faridabad)	41.29	-
VISHNU HARI AND SONS	28.86	28.86
VIVAN ELECTRIC SCOOTY	-	-
LODHI RAJPUT ENTERPRISES	819.00	-
LALIT SINGH	-	41.90
SS ENTERPRISES (REWARI)	-	550.38
WAHEGURU TRACTORS	12.13	12.13
Total	**174130.06**	**132034.65**

(₹ in Thousand)

6	Balance with Bank	31-03-2026	31-03-2025
	ICICI BANK (01319)	468.16	34.18
	HDFC BANK (86975)	-	0.49
	ICICI BANK (01212)	212.86	289.26
	OD Account ICICI BANK (359)	17.75	18.12
	ICICI BANK (01272)	67.92	2097.30
	ICICI BANK (9877)	-	-
	ICICI BANK (0146)	177.25	-
	Total	**943.95**	**2439.37**

(ICICI Bank (01212) has converted from OD Account to Current Account from 1st June 2024)
(ICICI Bank (01272) has converted from OD Account to Current Account FY 24-25)

(₹ in Thousand)

7	Advances to creditors	31-03-2026	31-03-2025
	ASK 4 MEDIA SOLUTION	-	-
	AMRIT MALWA CAPITAL LIMITED	540.00	-
	A. S. T. PIPES PVT. LTD	0.61	-
	CHHAVI ELECTRONICS	646.87	-
	CY MOTTOR (INDIA) PRIVATE LIMITED	2.22	-
	RAJESH YADAV AND ASSOCIATES	23.93	-
	Ravinder Kumar Ishad (Conveyance& Food Payable)	5.00	-
	RBL Bank Limited (Commission Payable)	0.04	-

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BHARTI AIRTEL LIMITED	4.56	3.08
BSC PAINTS PRIVATE LIMITED	24.37	24.37
BHARTI ROAD CARRIER	-	1.09
B.H. ENTERPRISES	3809.82	-
Chauhan Computer	-	73.00
DIVYANSHI ENTERPRISES	54.78	54.78
DG ENGINEERS	-	1.68
DEEP INDIA ENTERPRISES	28.58	-
EASTMAN AUTO & POWER LTD	-	0.79
EASTMAN AUTO & POWER LTD (HIRAN KUNDA)	60.40	-
EASTMAN AUTO & POWER LTD (HR)	8.00	-
Eastman New Energy Pvt Ltd	364.84	-
E- RIKSHAW EMPORIUM	175.07	175.07
ENOVUTION	7.22	-
ERRICSON CABLE INDUSTRIES	75.60	-
FACEBOOK INDIA ONLINE SERVICES PRIVATE LIMITED	21.80	15.12
FRIENDS DIGITAL COLOR PRINT SHOP	-	8.43
GLOBAL PAINTS	389.40	-
GURU NANAK AUTO DEALS	6.11	-
HARYANA CITY GAS PVT LTD	142.53	308.27
INDIAMART INTERMESH LTD.	-	1.12
INDUS POWER	7.12	-
INNOCRATE AUTO PVT LTD	1.72	-
WHEELSEYE LOGISTICS PRIVATE LIMITED	-	122.59
ADI TRADERS	-	7.00
CONCEPT COMMUNICATION LTD	177.00	177.00
EMERCION INDUSTRIES LLP	-	1956.30
E V SOLUTION	-	14.38
MOTOCAST POWER ALLOYS LIMITED	211.07	211.07
Mecker Electric Mobilty	44.45	-
Motornics India	-	33.41
M R F LTD	1.48	1.48
MALHOTRA SONS	26.06	-
MAHADEV CAPITAL FINANCE	118.00	-
MANNAT WORKFORCE PVT LTD	2.80	-
NATIONAL AUTOMOTIVE TEST TRACKS	1382.64	90.52
NARANG MOBILE	0.20	-
PRATAP POWER SYSTEMS	-	206.45
Shree Sai Overseas	53.12	53.75
S.R.Auto	-	1.50
SUPERTECH AUTO AGENCY	9553.70	3815.19
S.K. TRADERS	36.70	-
UDAN MEDIA AND COMMUNICATIONS PRIVATE LIMITED	28.98	28.98
UNITED AUTO INDUSTRIES	-	1.60
Vinish Rathor	22.05	20.00

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VIVID LOGISTICS (I) PVT LTD	14.46	-
VR AUTOTECH INDIA	266.79	-
VERMA AUTOMOBILES	580.00	-
VK GAS	10.00	-
VRV AUTO & SPARES	250.00	-
INTERNATIONAL CENTRE FOR AUTOMOTIVE TECHNOLOGY	247.05	418.76
IPOWER BATTERIES PRIVATE LIMITED	8.50	-
JATIN DHAWAN	-	0.52
JAGAT KASAR	1.50	-
Jartarghar Automotive	7.19	-
J B AUTO	0.18	-
JYOTI EXIM ENTERPRISES	103.54	-
JSG Innotech Pvt. Ltd	156.35	156.35
KK LIGHTING INDIA PRIVATE LIMITED	171.88	-
KASA SOLUTIONS	52.31	-
Krishan Trans Logistics	72.27	-
KUM KUM ELECTRIC INDIA PVT LTD	-	66.08
KCP ENTERPRISES	33.21	-
LIVGUARD ENERGY TECHNOLOGIES PRIVATE LIMITED	2.98	2.98
MAVEN SOLAR PVT LTD	100.00	100.00
MANTRA E BIKES	15.87	15.87
M/S HINDUSTAN GLASS WORKS LIMITED	-	116.53
MAA MOURVI TOOLS	1.43	79.01
NEGI REGISTRATION	33.66	-
Narsingh Conveyance Payable	15.00	-
ORO BUSINESS ADVISOR PRIVATE LIMITED	90.00	-
PUNJAB KASHMIR BANK FINANCE SERVICE	6.00	-
ROSMERTA AUTOTECH LIMITED	5.31	5.31
RTL TRADERS	1209.72	-
RAYS GLOBAL ENERGYPOWER LLP(U.P)	6031.56	-
RIVALDO ELECTRIC PVT. LTD	27.14	-
ROHIT KUMAR	3.58	-
RUCHIRA GREEN EARTH PVT. LTD	0.62	-
SD PANDA ASSOCIATES	5.01	5.01
SG BUSINESS EXCELLENCE	25.36	1087.36
SHREE RAM ASSOCIATES	-	7.98
SAFEXPRESS PRIVATE LTD.	2.10	-
SANTOSH TRADING CO	6.98	-
Shree Balaji Cylinder Testing Company	7.68	-
TECH9 EV SOLUTIONS	-	422.95
Tri Wheels Fintech Service Pvt Ltd	50.00	50.00
VSP PETROLLING SEVICES PVT LTD	20.52	-
Worldline India Private Limited	0.82	-
SUPERTECH CONSULTANCY	1661.42	-
SNEH SALES CORPORATION	107.13	107.13

Siddhi Gupta (Commission Payable) Rohad	4.00	-
SHUBHAM KUMAR SS JOB WORK	15.00	20.00
MSME Suppliers		
AUTO WIRES PVT. LTD.	-	147.09
M/S HANSA METALLICS LTD.	32.99	32.99
Prakant Electronics Pvt Ltd	1.29	-
R L Industrial Solution	87.88	115.63
SHREE LUXMI ENTERPRISES	-	30.73
Shel Auto Components	17.42	-
Shri Ram Patterns	12.00	-
RUPAM INTERNATIONAL	31.22	31.22
Selmex Industries	-	5.50
Total	**29665.76**	**10433.00**

(₹ in Thousand)

8	**Director Remuneration**	**31-03-2026**	**31-03-2025**
	Director Remuneration	6309.21	6685.00
	Total	**6309.21**	**6685.00**