



ENRICH GLOBAL INFRA LIMITED

ANNUAL REPORT

FY 2024-2025

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ENRICH GLOBAL INFRA LIMITED

(Formerly Known as "Enrich Global Infra Private Limited" and "Enrich RD Infraprojects private Limited")

Regd. Office: B-212 Western Edge II ,Off W.E Highway, , CCI Compound, Behind Metro Mall ,Borivali (E), Mumbai, Maharashtra, India, 400066

Email Id: info@enrichinfra.com | Contact: +91 22 2870 7200/76780 08051 | CIN: U42102MH2007PLC173318

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NOTICE

SHORTER NOTICE is hereby given that the 18th Annual General Meeting of the Members of ENRICH GLOBAL INFRA LIMITED (formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited) will be held on Tuesday, 30/09/2025 at 12:00 PM at B-212 Western Edge II, Off W.E Highway, CCI Compound, Behind Metro Mall, Borivali (E), Mumbai, Mumbai City, Maharashtra, India, 400066 to transact the following business:

ORDINARY BUSINESS:

1. To consider and adopt the Audited Standalone Financial Statement of the company for the year ended 31st March, 2025 together with the report of the Board of Directors and Auditors:

"RESOLVED THAT the Audited Standalone Financial Statements of the company for the Financial Year ended 31st March, 2025, together with the reports of the Directors and the Auditors thereon, as circulated to the members, be and are hereby considered, approved and adopted."

2. To consider and adopt the Audited Consolidated Financial Statement of the company for the year ended 31st March, 2025 together with the report of the Auditors:

"RESOLVED THAT the Audited Consolidated Financial Statements of the company for the financial year ended 31st March, 2025, and the Report of the Auditors thereon, as circulated to the members, be and are hereby considered, approved and adopted."

3. To appoint the Statutory Auditors and to fix their remuneration:

"RESOLVED THAT pursuant to the provisions of Section 139 and Section 142 and other applicable provisions, if any, of the Companies Act, 2013 and the Rules made thereunder (including any statutory amendments(s) or modification(s) or re-enactment(s) thereof for the time being in force), M/s. JMMK & Co., Chartered Accountants, FRN: 120459W, be and are hereby appointed as Statutory Auditors of the Company to hold office from the conclusion of this 18th Annual General Meeting (AGM) till the conclusion of the 23rd Annual General Meeting of the Company to be held for the Financial year 2029-30, on such terms and conditions and at such remuneration as may be fixed by the Board of Directors of the Company.

RESOLVED FURTHER THAT any of the Directors or Company Secretary of the company be and are hereby severally authorized to sign and file necessary forms and to do all acts, deeds, matters and things as considered necessary and execute all necessary documents, applications and returns for the purpose of giving effect to the aforesaid resolutions."

SPECIAL BUSINESS:

4. Regularization of Mr. Chetan Ajay Doiphode (DIN 08614311), Additional Director as Director in the Annual General Meeting.

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

"RESOLVED THAT Mr. Chetan Ajay Doiphode, DIN: 08614311, who was appointed as an Additional Director of the Company by the Board of Directors with effect from 08/10/2024 and who holds office upto the date of this Annual General Meeting in terms of Section 161 of the Companies Act, 2013, be and is hereby appointed as a Director of the Company, liable to retire by rotation.

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RESOLVED FURTHER THAT any of the Directors or Company Secretary of the company be and are hereby severally authorized to sign and file necessary forms and to do all acts, deeds, matters and things as considered necessary and execute all necessary documents, applications and returns for the purpose of giving effect to the aforesaid resolutions."

5. Re-Designation of Mr. Sunil Hariprasad Agrawal, DIN 00022713 from Whole Time Director as Managing Director of the Company.

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

"**RESOLVED THAT** pursuant to the recommendations of Board of Directors and in accordance with the provisions of Sections 196, 197, 203 and other applicable provisions, if any, of the Companies Act, 2013 (the Act) read with Schedule V to the Act (including any statutory modification or re-enactment thereof, for the time being in force), the consent of the Members be and is hereby accorded for the appointment and re-designation of Mr. Sunil Hariprasad Agrawal, DIN: 00022713 from Whole Time Director to Managing Director & KMP of the Company for a period of five (5) consecutive years w.e.f. 25/08/2025, upon the terms and conditions, set out in the Explanatory Statement annexed to the Notice convening this meeting, with the liberty to the Board of Directors to alter and vary such terms of appointment and/or remuneration as it may deem fit, subject to compliance with the limits prescribed under the Companies Act, 2013.

RESOLVED FURTHER THAT Board of directors or Company Secretary of the company be and are hereby authorized to do all such acts, deeds, things and matters including the filing of the necessary e-forms with the Ministry of Corporate Affairs as may be necessary to give effect to the Resolution."

6. To appoint Mrs. Manisha Chordia, DIN 06530154 as an Independent Director.

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

"**RESOLVED THAT** pursuant to provisions of section 149, 150, 152 & Schedule IV and other applicable provisions, if any, of the Companies Act, 2013, and Rules made thereunder (including any statutory amendments(s) or modification(s) or re-enactment(s) thereof for the time being in force), and based on the recommendation of the Board of Directors, Mrs. Manisha Chordia, DIN: 06530154, who has submitted a declaration that she meets the criteria of independence as provided in Section 149(6) of the Companies Act, 2013 and who has given her consent to act as an Independent Director of the Company, be and is hereby appointed as an Independent Director (Non-Executive) of the Company to hold the office for a term of five (5) consecutive years commencing from 30/09/2025 up to 29/09/2030, and that she shall not be liable to retire by rotation.

RESOLVED FURTHER THAT any of the Directors or Company Secretary of the company be and are hereby severally authorized to sign and file necessary forms and to do all acts, deeds, matters and things as considered necessary and execute all necessary documents, applications and returns for the purpose of giving effect to the aforesaid resolutions."

7. To appoint Mr. Mayur Jitendra Thakar, DIN 08156395 as an Independent Director.

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

"**RESOLVED THAT** pursuant to provisions of section 149, 150, 152 & Schedule IV and other applicable provisions, if any, of the Companies Act, 2013, and Rules made thereunder (including any statutory amendments(s) or modification(s) or re-enactment(s) thereof for the time being in force), and based on the recommendation of the Board of Directors, Mr. Mayur Jitendra Thakar, DIN: 08156395, who has submitted a declaration that he meets the criteria of independence as provided in Section 149(6) of the Companies Act, 2013 and who has given his consent to act as an Independent Director of the Company, be and is hereby appointed as an Independent Director (Non-Executive) of the Company to hold the office for a term of five (5) consecutive years commencing from 30/09/2025 up to 29/09/2030, and that he shall not be liable to retire by rotation.

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RESOLVED FURTHER THAT any of the Directors or Company Secretary of the company be and are hereby severally authorized to sign and file necessary forms and to do all acts, deeds, matters and things as considered necessary and execute all necessary documents, applications and returns for the purpose of giving effect to the aforesaid resolutions."

8. Issuance of Bonus Shares.

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

"RESOLVED THAT pursuant to provisions of Section 63 and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Share Capital and Debentures) Rules, 2014, (including any statutory amendment(s) or modification(s) or re-enactment(s) thereof for the time being in force) and all other applicable laws and regulations and relevant provisions of Articles of Association of the Company, consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company to capitalize a sum of ₹11,39,30,320/- (Rupees Eleven Crore Thirty Nine Lakhs Thirty Thousand and Three Hundred and Twenty Only) out of the Free Reserves Account and/or Securities Premium Account and/or General Reserves and/or such other accounts of the Company as are permitted to be utilized for the purpose of issue of bonus shares, as per the audited accounts of the Company for the financial year ended as on 31st March, 2025.

RESOLVED FURTHER THAT the above amount be applied towards the issue of 1,13,93,032 (One Crore Thirteen Lakhs Ninety-Three Thousand and Thirty-Two) new equity shares of ₹10/- each as fully paid-up bonus shares, in the ratio of 14 (Fourteen) new equity shares for every 1 (One) existing equity share held, to those members whose names appear in the Register of Members or in the records of the Depositories as beneficial owners as on the Record Date to be fixed by the Board for this purpose and that the new bonus equity shares so issued and allotted shall, for all purposes, be treated as an increase in the issued, subscribed and paid-up share capital of the Company held by each such member.

RESOLVED FURTHER THAT the New Equity Shares of ₹10/- each to be allotted as Bonus Shares shall be subject to the Memorandum & Articles of Association of the Company and shall rank pari-passu in all respects with and carry the same rights as the existing Equity Shares of the Company.

RESOLVED FURTHER THAT since all the equity shares of the Company are held in dematerialized form, the Company shall issue and allot the Bonus Shares in dematerialized form only, and such Bonus Shares shall be credited directly to the respective beneficiary accounts of the eligible Members maintained with their respective Depository Participants, in accordance with the applicable laws and procedures prescribed by the Depositories.

RESOLVED FURTHER THAT Ms. Manali Agrawal, DIN: 06915571, Director or Mr. Sunil Hariprasad Agrawal, DIN: 00022713, Managing Director or Mr. Shubham Viren Upadhyay, Company Secretary be and is/are hereby severally authorized to do all such acts/ deeds, matters and things and give such directions as may be necessary or expedient and to settle any question, difficulty or doubt that may arise in this regard as they, in their absolute discretion, may deem necessary or desirable including the filing of necessary e-form / intimations with Registrar of Companies.

RESOLVED FURTHER THAT a certified copy of this resolution signed by any of the Directors or Company Secretary of the Company be provided to anyone concerned or interested in the matter."

9. Approval of loans, investments, guarantee or security under section 185 of Companies act, 2013.

To consider and, if thought fit, to pass with or without modification the following Resolution as a Special Resolution:

"RESOLVED THAT pursuant to Section 185 and all other applicable provisions of the Companies Act, 2013, read with the Companies (Amendment) Act, 2017 and the rules made thereunder, as amended from time to time, the consent of Shareholders of the Company be and is hereby accorded to authorize the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include, unless the context otherwise requires, any committee of the Board or any Director or officer(s) authorized by the Board to exercise the powers conferred on the Board under this

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resolution) to advance any loan, including any loan represented by a book debt, or to give any guarantee or provide any security in connection with any loan taken by any entity which is a subsidiary, associate, or joint venture of the Company (in which any Director is interested or deemed to be interested), up to an aggregate sum not exceeding Rs. 100 Crore (Rupees One Hundred Crore Only), as the Board may, in its absolute discretion, deem beneficial and in the interest of the Company, provided that such loans are utilized by the borrowing entity for its principal business activities, and provided further that the Board shall exercise such powers only at a duly convened meeting and with the consent of the majority of the Directors present at such meeting.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution the Board of Directors of the Company be and are hereby authorized to do all acts, deeds and things in their absolute discretion that may be considered necessary, proper and expedient or incidental for the purpose of giving effect to this resolution in the interest of the Company."

10. To sell, lease or otherwise dispose of the undertaking of the company as per the section 180(1)(a) of the companies act, 2013.

To consider and, if thought fit, to pass with or without modification the following Resolution as a Special Resolution:


"RESOLVED THAT pursuant to the provisions of Section 180(1)(a) and other applicable provisions of the Companies Act, 2013 and the rules made thereunder (including any amendment thereto or re-enactment thereof), and subject to such approvals, consents, sanctions and permissions of the appropriate authorities, departments or bodies as may be necessary, consent of the shareholders of the Company be and is hereby accorded to the Board of Directors of the Company to sell, lease, mortgage, charge, or otherwise dispose of any of its movable and/or immovable properties, wherever situated, both present and future, or to sell, lease or otherwise dispose of the whole or substantially the whole of the undertaking(s) of the Company, in such form and manner and on such terms and conditions as the Board of Directors may consider fit and proper in the interest of the Company, in favour of any person, bank(s), financial institution(s), body(ies) corporate and/or company(ies), to secure the loan/financial facilities (whether already obtained or to be obtained in future) together with interest, compound interest, costs, charges, expenses and all other monies for an amount not exceeding Rs. 100 Crore (Rupees One Hundred Crore only) and provided further that the Board shall exercise such powers only at a duly convened meeting and with the consent of the majority of the Directors present at such meeting."

RESOLVED FURTHER THAT the securities to be created by the Company aforesaid may rank prior / pari passu / subservient with/to the mortgages and/or lien and/or charges already created or to be created by the company as may be agreed to between the concerned parties.

RESOLVED FURTHER THAT any of the Director or the Chief Financial Officer of the Company be and are hereby authorized to do all such acts, deeds and things and to sign all such agreements, documents, and writings as may be necessary, expedient and incidental thereto to give effect to this resolution and for matter connected therewith or incidental thereto.

RESOLVED FURTHER THAT a copy of this resolution duly certified as a True Copy by the any Director or Company Secretary of the Company, be submitted to the concerned authority and they are requested to rely upon the authority of the same."

By Order of the Board of Directors
ENRICH GLOBAL INFRA LIMITED
 (Formerly Known as Enrich RD Infraprojects Private Limited &
 Enrich Global Infra Private Limited)


SHUBHAM VIREN UPADHYAY
 M.NO. A75440

Company Secretary

Address : B-203, Anmol Royal Garden, Shanti Park, Mira Road East, Thane, Maharashtra, India, 401107

Date : 17/09/2024

place : Mumbai



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NOTES:

1. The explanatory statement setting out the material facts pursuant to Section 102 of the Companies Act, 2013, relating to special business to be transacted at the Meeting is annexed.
2. A member entitled to attend and vote at the Annual General Meeting (the "Meeting") is entitled to appoint a proxy to attend and vote on a poll instead of himself and the proxy need not be a member of the Company. ***The instrument appointing the proxy should, however, be deposited at the registered office of the Company not less than forty-eight hours before the commencement of the Meeting. Proxy Form is attached with this notice separately.***
3. A person can act as a proxy on behalf of Members not exceeding 50 and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A Member holding more than ten percent of total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
4. A Corporate Member intending to send its authorised representatives to attend the Meeting in terms of Section 113 of the Companies Act, 2013 is requested to send to the company a certified copy of the Board Resolution authorizing such representative to attend and vote on its behalf at the Meeting.
5. Members are requested to notify immediately any change of address to the Company at its Registered Office, quoting their folio number.
6. Members/Proxies/Authorised Representatives are requested to bring the attendance slips duly filled in for attending the Meeting along with their copy of Notice and PAN Card. Members who hold shares in dematerialised form are requested to write their client ID and DP ID numbers and those who hold shares in physical form are requested to write their Folio Number in the attendance slip for attending the Meeting.
7. With reference to SS-2 for the easy convenience of recipients of notice, Route Map to the venue of the Annual General Meeting of the company is annexed separately.
8. The required Statutory Register maintained under the Companies Act, 2013 and all other documents referred to in the notice and explanatory statement, will be available for inspection by the members of the Company at Registered office of the Company during business hours 10:00 A.M. to 06:00 P.M. (except Saturday and Sunday) up to the date of Annual General Meeting and will also be available during the Annual General Meeting.
9. The Notice of an Annual General Meeting along with Proxy Form and Attendance Slip, are being sent by electronic mode to all members whose email addresses are registered with the Company/ RTA/ Depository Participant(s) unless a members has requested for a hard copy of the same.

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EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item No.4 - Regularization of Mr. Chetan Ajay Doiphode (DIN 08614311), additional director as director in the Annual General Meeting:

Mr. Chetan Ajay Doiphode, DIN: 08614311 was appointed as an additional director with effect from 08/10/2024 pursuant to Section 161 of the Companies Act, In this regard, the Board feels that presence of Mr. Chetan Ajay Doiphode, DIN: 08614311 on the Board is desirable and would be beneficial to the company and hence recommend resolution No.2 for adoption.

Detail of the appointee has been given below:

Particulars	
DIN	08614311
Date of Birth (Years)	01/01/1991 (34 Years)
Date of Appointment/Change in designation (Proposed)	30.09.2025
Qualifications	Bachelor of Science in Marine Engineering
Experience in specific functional areas	<p>Marine Engineering being his passion subject, he qualified from The Birla Institute Technology's & Science with a specialization in Marine Engineering.</p> <p>Mr. Chetan specializes in project management, personnel coordination, and the complex domains of repair, dry dock, of various vessels, including LNG carriers, tankers, Very Large Crude Carriers (VLCCs), and jack-up rigs. His extensive experience within esteemed shipyard establishments has contributed to the successful completion of dredging projects on timely basis.</p> <p>Possessing a proactive approach to achieving objectives, Mr. Chetan exhibits exceptional leadership qualities and problem-solving skills. His ability to communicate effectively with technical teams, executives, and corporate stakeholders has been instrumental in fostering strong professional relationships and ensuring seamless project execution.</p>
Directorship held in Other company	Nil
Membership/ Chairmanship of Committees of other Boards	Nil
Number of shares held in the company	Nil
Past Remuneration	Rs. 7,20,322/-
Proposed Remuneration	As per agreement executed with the Company
Terms and conditions of appointment or	As per agreement executed with the Company

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re-appointment	
Date of first appointment on the Board	08/10/2024
Relationship with other Directors, Manager and other KMP of the company	None
Number of Board Meetings attended during FY-25 and FY-26 (up to the date of this AGM Notice)	For FY-24-25 (9) For FY-25-26 (5)

No director, key managerial personnel, or their relatives, except Mr. Chetan Ajay Doiphode, DIN: 08614311, to whom the resolution relates, are interested or concerned in the resolution.

Item No.5 - Re-Designation of Mr. Sunil Hariprasad Agrawal, DIN 00022713 as Managing Director of the Company:

The Board in its meeting held on 25th August, 2025 approved the change in designation of Mr. Sunil Hariprasad Agrawal, DIN: 00022713 from Whole Time Director to Managing Director & KMP for a period of 5 years subject to the approval of the members of the Company.

Pursuant to Section 196, 197, 203, and Schedule V of the Companies Act, 2013, the appointment of a Managing Director, terms and conditions of appointment and remuneration are required to be approved by shareholders at the next general meeting of the company held after the appointment.

Accordingly, the Board recommends the approval of the members for the re-designation of Mr. Sunil Hariprasad Agrawal as Managing Director & KMP for a period of five years on the terms and conditions detailed below:

Name	Mr. Sunil Hariprasad Agrawal, (DIN: 00022713)
Designation	Managing Director
Tenure	5 years w.e.f. 25.08.2025
Salary (inclusive of all allowances)	₹2,25,000/- per month. The Board may exercise its discretion to grant an annual increment on the CTC during the tenure.
Perquisites & Other benefits in addition to salary	As per the rules & policies of the Company.
Reimbursement of Expenses	Mr. Sunil Hariprasad Agrawal shall be entitled to reimbursement of all legitimate expenses incurred by him in performance of his duties and such reimbursement will not be a part of his remuneration.
Minimum Remuneration	In the event the Company has no profits or its profits are inadequate during any financial year during the tenure of Mr. Sunil Hariprasad Agarwal, as Managing Director, the Company may pay minimum remuneration as per the applicable provisions of the Companies Act, 2013 and Schedule V thereto.

Statement of Particulars pursuant to Schedule-V of The Companies Act, 2013

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As per financials for the year ended 31st March, 2025, the Company has adequate profits and the proposed remuneration is within the limits prescribed under Section 197 read with Schedule V – Section I of the Companies Act, 2013. Hence, no additional approval under Section II of Schedule V is required..

1. General Information

Nature of industry	Infrastructure
Date or expected date of commencement of commercial production.	21.08.2007
In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus.	NA
Financial performance based on given indicators as on 31.03.2025	Total Income - ₹ 13,581.26 lakhs PBT - ₹ 1,076.45 Lakhs PAT - ₹ 808.46 Lakhs
Foreign Investments or collaborators, if any.	None

2. Information about the Appointee

Name	Mr. Sunil Hariprasad Agrawal, DIN: 00022713
Designation	Managing Director
Proposed Designation	Managing Director
DIN	00022713
Date of Birth	05/08/1979
Original Date of Appointment	21/08/2007
Proposed Date of Appointment/Change in Designation	25/08/2025
Qualifications	Bachelor of Commerce
Shareholding, if any.	75000 Equity Share (With Voting Rights) Mr. Sunil Agrawal has been associated with Enrich Global Infra Limited (Formerly Known as Enrich RD Infraprojects Pvt. Ltd) as Executive Director since 2007.
Experience in specific functional areas	Mr. Sunil Agrawal hails from a commerce background and has over 20 years of rich and diversified experience in the areas of infrastructures projects including Railway Electrification & construction and has contributed effectively to the core working of the business. Under his directive, the company is achieving growth with large scale expansion on PAN India basis. Since 2007, Mr. Sunil Agrawal has played a crucial role in planning, management,

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	<p>tendering & successful execution of railway infrastructure projects. He plays a pivotal and under his leadership Enrich Global Infra Limited has already electrified more than 1500+KM's.</p> <p>Under his guidance & as per his vision Company has executed railway electrification projects adhering with all the compliance regulatory requirements and safety standards. He is doing liasoning with all the department's and is instrumental in the success to Bid contracts and for successful execution of works within timeline.</p>
Directorship held in Other public company	ABNCO Foundation since 30.08.2024
Chairman/Member of the Audit Committee and Stakeholders' Grievance Committee in other public company	Nil
Comparative remuneration profile with respect to industry, size of the Company, profile of the position and person	<p>Mr. Sunil Hariprasad Agrawal has been associated with the Company since its inception and has played a pivotal role in its strategic growth and expansion. With over two decades of experience in railway electrification projects, he has significantly contributed to the operational and financial success of the Company.</p> <p>Considering the size and scale of operations, turnover, and complexity of the business, along with the scope of roles & responsibilities handled by Mr. Sunil Agrawal as Director, the proposed remuneration of ₹2,25,000 per month is considered fair, justified, and in alignment with the prevailing remuneration practices across similar industries and comparable positions in companies of like size. It is also reflective of his leadership role and continued commitment to driving sustainable growth for the Company.</p>
Past Remuneration	₹24,00,000/- p.a. as Whole-time Director (FY 2024-25)
Proposed Remuneration	₹2,25,000/- per month
Pecuniary relationship directly or indirectly with the company or relationship with the managerial personnel, if any.	Other than being paid remuneration and holding equity shares, Mr. Agrawal has no pecuniary relationship with the Company or its directors or with any managerial personnel.
Number of Board Meetings attended	FY 2024-25: 14 out of 15 meetings FY 2025-26 (up to date of this notice): 5 out of 5 meetings

3. Disclosures

The shareholders are notified of the remuneration package of managerial personnel through this explanatory statement annexed to the notice of meeting in which proposal of their appointment is placed before the shareholders.

Except Mr. Sunil Hariprasad Agrawal and his relatives (to the extent of their shareholding interest, if any and his appointment), none of the Directors or Key Managerial Personnel of the Company or their relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution set out at item no.5.

The Board of Directors commends the resolution as set out in Item No. 5 for approval of the members as an special resolution.

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Item No.6 - To appoint Ms. Manisha Chordia, DIN 06530154 as an Independent Director:

Section 149 of the Companies Act, 2013 read with the Companies (Appointment and Qualification of Directors) Rules, 2014, is applicable to the company. In order to comply with the provisions of Section 149(4) of the Companies Act, 2013, it is proposed to appoint Mrs. Manisha Chordia, DIN: 06530154 as an Independent Director of the Company.

The Company has received from Mrs. Manisha Chordia:

(i) consent in writing to act as director in Form DIR-2 pursuant to Rule 8 of the Companies (Appointment and Qualification of Directors) Rules, 2014,

(ii) intimation in Form DIR-8 in terms of Rule 14 of the said Rules, to the effect, that she is not disqualified under sub-section (2) of Section 164 of the Companies Act, 2013, confirming her eligibility for such appointment, and

(iii) a declaration to the effect that she meets the criteria of Independence as provided in sub-section (6) of Section 149 of the Companies Act, 2013.

Brief Profile of Mrs. Manisha Chordia

Name	Mrs. Manisha Chordia
DIN	06530154
Date of Birth	12/06/1984 (41 Years)
Date of Appointment (Proposed)	30/09/2025 (Appointment for a period of five years)
Qualifications	Bachelor of Commerce
Experience in specific functional areas	<p>Mrs. Manisha Chordia is a seasoned professional with over a decade of experience in the areas of accounts, finance, and compliance. She was associated with Rene Lifescience from October 2013 to June 2016, and subsequently continued her role following its conversion into Rene Pharmaceuticals Pvt. Ltd. until March 2022.</p> <p>In FY 2022-23, she was appointed as a Non-Executive Director at Kshitij Polyline Limited, a company listed on the NSE, where she served in that capacity until January 6, 2025.</p> <p>Currently, she continues her association with Kshitij Polyline Limited in a professional capacity, overseeing key functions including accounts, finance, and compliance.</p> <p>Her extensive experience and deep understanding of financial and regulatory frameworks make her a valuable asset to the Company.</p>
Directorship held in Other company	Nil
Membership/ Chairmanship of Committees of other Boards	Nil

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Number of shares held in the company	0
Past Remuneration	NA
Proposed Remuneration	<p>As a Non-Executive Independent Director, Mr. Mayur Jitendra Thakkar will be entitled to:</p> <ul style="list-style-type: none"> • Sitting fees for attending Board and Committee meetings, as may be determined by the Board of Directors from time to time, within the limits prescribed under the Companies Act, 2013; • Reimbursement of expenses incurred for attending meetings; • Commission, if any, as may be approved by the Board and shareholders, within the limits specified under applicable laws.
Terms and conditions of appointment or re-appointment	Mrs. Manisha Chordia to be appointed as Non-Executive Independent Director of the Company for a period of 5 years w.e.f. from the date of the 18 th AGM i.e. 30.09.2025.
Date of first appointment on the Board	NA
Relationship with other Directors, Manager and other KMP of the company	None
The number of Meetings of the Board attended during the year	NA (Proposed appointment)

In the opinion of the Board, Mrs. Manisha Chordia fulfils the conditions specified in the Act and the Rules framed thereunder for appointment as Independent Director and she is independent of the management.

In compliance with the provisions of section 149 read with Schedule IV of the Act, the appointment of Ms. Manisha Chordia as Independent Director is now being placed before the Members for their approval.

A copy of the draft letter for the appointment of Mrs. Manisha Chordia as an Independent Director setting out the terms and conditions would be available for inspection without any fee by the members at the registered office of the Company during normal business hours on any working day.

None of the Directors / Key Managerial Personnel of the Company / their relatives, are in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 6 of this Notice.

The Board of Directors commends the resolution as set out in Item No. 6 for approval of the members as an ordinary resolution.

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Item No.7 - To appoint Mr. Mayur Jitendra Thakar, DIN 08156395 as an Independent Director:

Section 149 of the Companies Act, 2013 read with the Companies (Appointment and Qualification of Directors) Rules, 2014, is applicable to the company. In order to comply with the provisions of Section 149(4) of the Companies Act, 2013, it is proposed to appoint Mr. Mayur Jitendra Thakar, DIN: 08156395 as an Independent Director of the Company.

The Company has received from Mr. Mayur Jitendra Thakar

(i) consent in writing to act as director in Form DIR-2 pursuant to Rule 8 of the Companies (Appointment and Qualification of Directors) Rules, 2014,

(ii) intimation in Form DIR-8 in terms of Rule 14 of the said Rules, to the effect, that he is not disqualified under sub-section (2) of Section 164 of the Companies Act, 2013, confirming his eligibility for such appointment, and

(iii) a declaration to the effect that he meets the criteria of Independence as provided in sub-section (6) of Section 149 of the Companies Act, 2013.

Brief Profile of Mr. Mayur Jitendra Thakar

Name	Mr. Mayur Jitendra Thakar
DIN	08156395
Date of Birth	22/07/1974 (51 Years)
Date of Appointment (Proposed)	30/09/2025 (Appointment for a period of five years)
Qualifications	Post-Graduate Diploma in Management (Finance Management) & Bachelor of Commerce
Experience in specific functional areas	<p>He holds a Bachelor's degree in Commerce from the University of Mumbai and has completed his Post-Graduate Diploma in Management (Finance Management) from the Prin. L.N. Welingkar Institute of Management Development & Research.</p> <p>He over 34 years of extensive experience in Finance, Accounts, Taxation, and Commercial Functions, he has demonstrated expertise in strategic planning, budgeting, procurement, and ensuring statutory compliance throughout his distinguished career.</p> <p>He has held several key leadership positions, including:</p> <ul style="list-style-type: none"> • Chief Financial Officer and Director at Elegant Floriculture & Agrotech (India) Limited • Manager - Accounts at Gundecha Construction Private Limited • Vice President - Finance at Netwig Technologies Private Limited <p>Currently, he serves in the following capacities:</p> <ul style="list-style-type: none"> • Independent Director at Kshitij Polyline Limited

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	<ul style="list-style-type: none"> • Chief Financial Officer at Medicap Healthcare Limited <p>Throughout his career, he has been recognized for his ability to manage complex financial operations and deliver results within defined timelines, contributing significantly to the growth and compliance of the organizations he has been associated with.</p>
Directorship held in Other company as on appointment date	1. Kshitij Polyline Limited
Membership/ Chairmanship of Committees of other Boards	Kshitij Polyline Limited: 1. Nomination and Remuneration Committee- Chairperson 2. Audit Committee- Chairperson 3. Stakeholder Relationship Committee- Member
Number of shares held in the company	Nil
Past Remuneration	NA
Proposed Remuneration	As a Non-Executive Independent Director, Mr. Mayur Jitendra Thakkar will be entitled to: <ul style="list-style-type: none"> • Sitting fees for attending Board and Committee meetings, as may be determined by the Board of Directors from time to time, within the limits prescribed under the Companies Act, 2013; • Reimbursement of expenses incurred for attending meetings; • Commission, if any, as may be approved by the Board and shareholders, within the limits specified under applicable laws.
Terms and conditions of appointment or re-appointment	Mr. Mayur Jitendra Thakkar to be appointed as Non-Executive Independent Director of the Company for a period of 5 years w.e.f. from the date of the 18 th AGM i.e. 30.09.2025.
Date of first appointment on the Board	NA
Relationship with other Directors, Manager and other KMP of the company	None
The number of Meetings of the Board attended during the year	NA (Proposed appointment)

In the opinion of the Board, Mr. Mayur Jitendra Thakar fulfils the conditions specified in the Act and the Rules framed thereunder for appointment as Independent Director and he is independent of the management.

In compliance with the provisions of section 149 read with Schedule IV of the Act, the appointment of Mr. Mayur Jitendra Thakar as Independent Director is now being placed before the Members for their approval.

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A copy of the draft letter for the appointment of Mr. Mayur Jitendra Thakar as an Independent Director setting out the terms and conditions would be available for inspection without any fee by the members at the registered office of the Company during normal business hours on any working day.

None of the Directors / Key Managerial Personnel of the Company / their relatives, are in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 7 of this Notice.

The Board of Directors commends the resolution as set out in Item No. 7 for approval of the members as an ordinary resolution.

Item No.8 - Issuance of Bonus Shares:

The Board of directors has discussed and proposed to increase its Issued, Subscribed and Paid-up Share Capital of the Company to a sum of ₹12,20,68,200/- (Rupees Twelve Crore Twenty Lakh Sixty Eight Thousand and Two Hundred).

Board of Directors has recommended in its meeting held on 17/09/2025 to increase the capital of the company by issuing Bonus Shares to the holders of equity shares of the Company after capitalizing a sum of ₹11,39,30,320/- (Rupees Eleven Crore Thirty Nine Lakhs Thirty Thousand and Three Hundred and Twenty Only) out of the Free Reserves Account and/or Securities Premium Account and/or General Reserves and/or such other accounts of the Company as are permitted to be utilized for the purpose of issue of bonus shares, as per the audited accounts of the Company for the financial year ended as on 31st March, 2025, and the same is proposed to be applied in paying up in full not exceeding 1,13,93,032 Equity Shares of ₹10/- each.

The fully paid-up Bonus Shares shall be distributed to the Members of your Company, whose names shall appear on its Register of Members on the Record Date to be determined by the Board of Directors.

Bonus Issue Ratio: 14:1 i.e. 14 (Fourteen) new equity shares for every 1 (One) existing equity share held.

The Bonus Shares so allotted shall rank pari passu in all respects with the fully paid-up Equity Shares of the Company as existing on the Record Date fixed for the purpose of issue of such Bonus shares, save and except that they shall not participate in any dividend that may be declared before the 'Record Date'.

As per the provisions of Sections 63 of the Companies Act, 2013, approval of the shareholders is required to be accorded for issuance of Bonus Shares to the members of the Company by way of passing a Ordinary Resolution.

The Board therefore recommended the above resolution for your approval, as the same is in the interest of the company.

None of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way concerned or interested, financially or otherwise, in the resolution set out at Item No. 8 of this Notice except to the extent of their shareholding in the Company.

Item No.9 - Approval of loans, investments, guarantee or security under section 185 of Companies act, 2013:

The Company is expected to render support for the business requirements of other companies in the group, from time to time. However, owing to certain restrictive provisions contained in Section 185 of the Companies Act, 2013, the Company was unable to extend financial assistance by way of loan, guarantee, or security to other interested entities. In the light of amendments notified effective May 7, 2018, inter-alia replacing the provisions Section 185 of Companies Act, 2013, the Company with the approval of members by way of a special resolution, would be in a position to provide financial assistance by way of loan to other entities in the group or give guarantee or provide security in respect of loans taken by such entities, for their principal business activities.

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The members may note that the board of directors would carefully evaluate proposals and provide such loan, guarantee or security proposals through the deployment of funds out of internal resources/accruals and/or any other appropriate sources, from time to time, only for principal business activities of the interested entities. Hence, in order to enable the company to advance loan to Subsidiaries/ Joint Ventures /associates/ other Companies/ Firms in which Directors are interested directly or indirectly under section 185 of the Companies Act, 2013 requires the approval of members by a Special Resolution. The Board of Directors Recommends the Special Resolution for approval by the members.

All the Directors except for the Independent Directors are concerned or interested in the aforesaid resolution, financially or otherwise.

The Board of Directors recommends the resolution set forth in item no. 9 for approval of members as a Special Resolution.

Item No.10 - To sell, lease or otherwise dispose of the undertaking of the company as per the section 180(1)(a) of the companies act, 2013:

Section 180(1)(a) of the Companies Act, 2013, requires the approval of the shareholders of the Company by way of a special resolution to sell, lease or otherwise dispose of the whole or substantially the whole of the undertaking(s) of the Company or to create mortgage(s)/charge(s)/hypothecation(s) on the assets of the Company, in favour of lenders/financial institutions/banks/companies/persons, etc.

In order to secure the borrowings/financial assistance already obtained or that may be obtained by the Company from time to time in the course of business, it is proposed to authorize the Board of Directors to create mortgage(s)/charge(s)/hypothecation(s) and/or to sell, lease or otherwise dispose of the whole or substantially the whole of the undertaking(s) of the Company, including movable and immovable properties, both present and future, in favour of banks, financial institutions, bodies corporate, companies and/or other lenders up to an aggregate amount not exceeding ₹100 Crore (Rupees One Hundred Crore only).

The creation of such security in favour of the lenders will be subject to such terms and conditions as may be mutually agreed between the Board of Directors of the Company and the concerned lenders, and such securities may rank prior, pari passu or subservient with/to the mortgages/charges already created or that may be created in future.

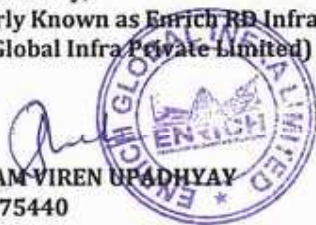
None of the Directors, Promoters, Key Managerial Persons or their relatives are in any way interested or concerned in the passing of the said resolution.

The Board recommends the passing of the special resolution as set out in the Notice at item 10, in the interest of the Company.

By Order of the Board of Directors

Yours faithfully,

(Formerly Known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)



SHUBHAM VIREN UPADHYAY

M.NO. A75440

Company Secretary

Address : B-203, Anmol Royal Garden, Shanti Park,
Mira Road East, Thane, Maharashtra, India, 401107

Date: 17.09.2025

Place: Mumbai

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Form No. MGT-11

Proxy form

[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: U42102MH2007PLC173318

Name of the Company: ENRICH GLOBAL INFRA LIMITED

Registered office: B-212 Western Edge II, Off W.E Highway, CCI Compound, Behind Metro Mall, Borivali (E), Mumbai, Mumbai City, Maharashtra, India, 400066

Name of the Member(s):	
Registered address:	
Email address:-	
No. of shares held:-	
Folio No/ Client Id:-	
DP ID:-	

I/We, being the member of ENRICH GLOBAL INFRA LIMITED holding _____ shares {No of Share} of the above named company, hereby appoint

Name:	
Address:	
Email address:-	
Signature:-	

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at Annual General Meeting of the Company, to be held on the Tuesday, 30th day of September, 2025 at 12:00 PM at B-212 Western Edge II, Off W.E Highway, CCI Compound, Behind Metro Mall, Borivali (E), Mumbai, Mumbai City, Maharashtra, India, 400066 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.

1. To consider and adopt the Audited Standalone Financial Statement of the company for the year ended 31st March, 2025 together with the report of the Board of Directors and Auditors.
2. To consider and adopt the Audited Consolidated Financial Statement of the company for the year ended 31st March, 2025 together with the report of the Auditors.
3. To appoint the Statutory Auditors and to fix their remuneration.

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4. Regularization of Mr. Chetan Ajay Doiphode (DIN: 08614311), additional director as director in the Annual General Meeting
5. Appointment and Re-Designation of Mr. Sunil Hariprasad Agrawal, DIN: 00022713 as Managing Director of the Company.
6. To appoint Ms. Manisha Chordia, DIN: 06530154 as an Independent Director.
7. To appoint Mr. Mayur Jitendra Thakar, DIN: 08156395 as an Independent.
8. Issuance of Bonus Shares.
9. Approval of loans, investments, guarantee or security under section 185 of Companies act, 2013.
10. To sell, lease or otherwise dispose of the undertaking of the company as per the section 180(1)(a) of the companies act, 2013.

Signed on this ___ day of _____

Signature of Shareholder

Signature of Proxy holder(s)

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

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Attendance Slip

18th Annual General Meeting, Tuesday, 30/09/2025 at 12:00 PM

Folio No. / DP ID Client ID No.	
Name of First named Member/Proxy/ Authorised Representative	
Name of Joint Member(s), if any:	
No. of shares held	

I certify that I am a registered shareholder/proxy for the registered shareholder of the Company and hereby record my presence at the 18th Annual General Meeting of the Company on Tuesday, 30/09/2025 at 12:00 PM at B-212 Western Edge II, Off W.E Highway, CCI Compound, Behind Metro Mall, Borivali (E), Mumbai, Mumbai City, Maharashtra, India, 400066

Member's/Proxy's name in Block Letters

Member's/Proxy's Signature

Note(s): 1. Please sign this attendance slip and hand it over at the Attendance Verification Counter at the MEETING VENUE.

2. Only shareholders of the Company and/or their Proxy will be allowed to attend the Meeting.

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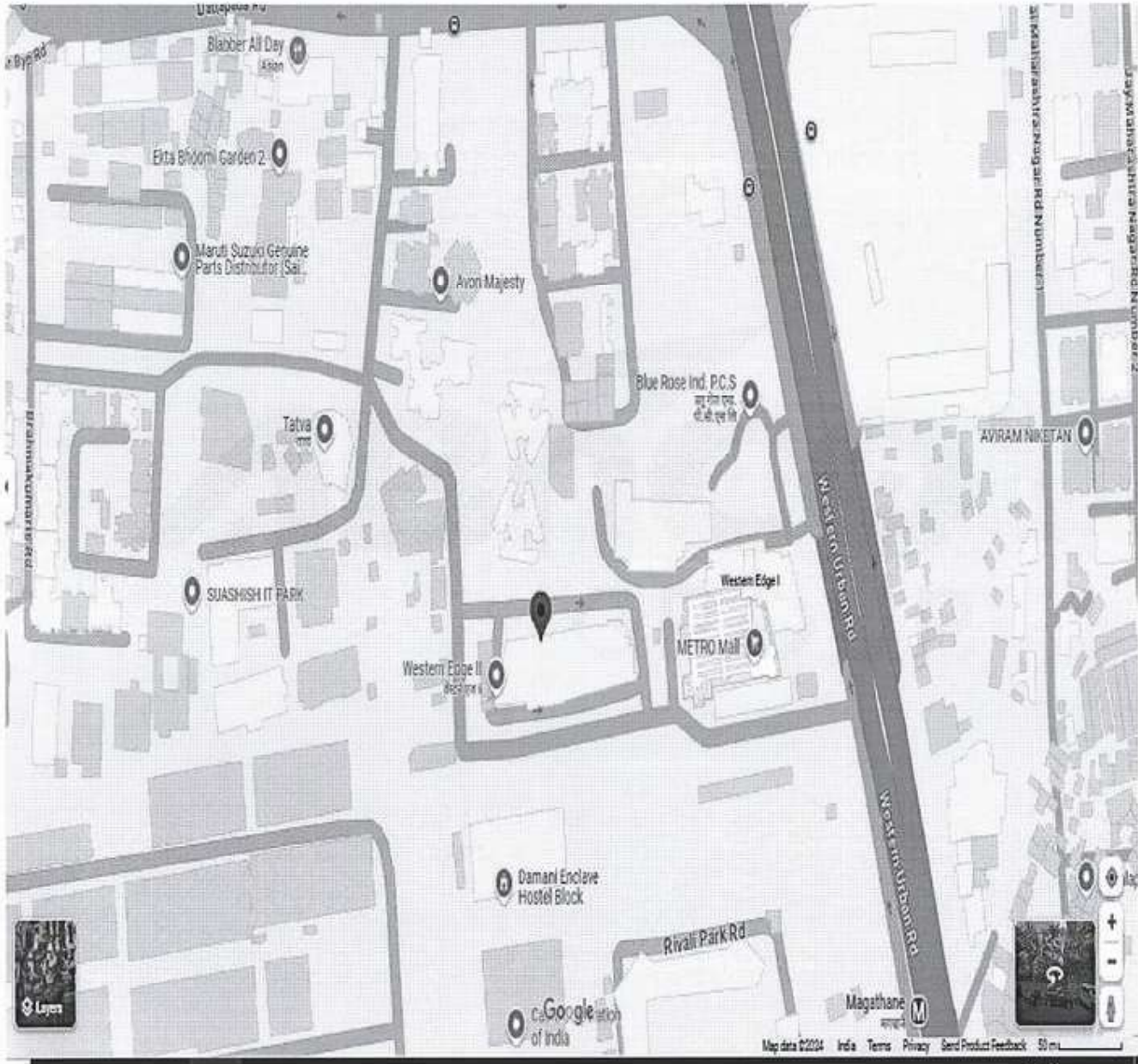




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Route Map

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THE COMPANIES ACT, 2013
CONSENT OF SHAREHOLDER FOR SHORTER NOTICE
[Pursuant to section 101(1)]

To
The Board of Directors
ENRICH GLOBAL INFRA LIMITED
(Formerly Known as Enrich RD Infraprojects Private Limited &
Enrich Global Infra Private Limited)
B-212 Western Edge II, Off W.E Highway, CCI Compound,
Behind Metro Mall, Borivali (E), Mumbai, Mumbai City,
Maharashtra, India, 400066

I, _____, shareholder of the company holding _____ Equity Shares with Voting Rights of Rs. 10/- (Ten Rupees) only in the Company aggregating to _____% of the shareholding hereby give my consent pursuant to provisions of Section 101(1) of the Companies Act 2013, to hold the 18th Annual General Meeting on 30/09/2025, at shorter notice, at any place as may be decided by the Board of Directors of the Company.

Signature

Name:

Place:

Date:

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BOARD'S REPORT

To
The Members of
ENRICH GLOBAL INFRA LIMITED
(Formerly Known as Enrich RD Infra Projects Private Limited &
Enrich Global Infra Private Limited)

Your Directors take pleasure in presenting the 18th Annual Report of your Company together with the Audited Financial Statements and the Auditors' Report for the financial year ended 31st March, 2025.

1. FINANCIAL HIGHLIGHTS (STANDALONE AND CONSOLIDATED)

The financial performance of your company for the year ending 31st March, 2025, is summarized below:

(₹ IN LAKHS)

PARTICULARS	STANDALONE		CONSOLIDATED	
	2024-25	2023-24	2024-25	2023-24
Revenue from Operations	13,471.35	13,030.26	13,471.35	-
Other Income	109.92	91.27	109.92	-
Profit before Interest and Depreciation, Other expenses and Tax	2,267.24	1,844.40	2,267.24	-
Finance Cost	394.32	322.32	394.32	-
Depreciation and amortization expenses	153.99	141.13	153.99	-
Other expenses	642.48	750.48	642.59	-
Net Profit before Tax	1,076.45	630.49	1,076.34	-
Tax Expense	275.11	162.04	275.11	-
Deferred Tax	-7.12	0.00	-7.12	-
Net Profit after Tax	808.46	468.45	808.36	-

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STANDALONE FINANCIAL BREAKUP DIVISION WISE

DIVISION-WISE BREAKUP OF REVENUE (FY 2024-25)

DIVISION	REVENUE (₹ IN LAKHS)
Railway Services	11,869.81
Dredging & Other Services	1,711.46
Total	13581.27

DIVISION-WISE BREAKUP OF PROFIT (FY 2024-25)

DIVISION	PROFIT / (LOSS) BEFORE TAX (₹ IN LAKHS)	PROFIT / (LOSS) AFTER TAX (₹ IN LAKHS)
Railway Services	913.82	6,43.40
Dredging & Other Services	162.63	165.06
Total	1,076.45	808.46

2. CONSOLIDATED ACCOUNTS

The consolidated financial statements for the year ended March 31, 2025 pursuant to section 129(3) of the Companies act, 2013, form part of this annual report.

It is further clarified that this is the **first time** the requirement to prepare consolidated financial statements is applicable to the Company, for the financial year 2024-2025. Accordingly, the consolidated figures for the previous financial year 2023-2024 have not been presented in point 1 above.

3. STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

During the year under review, the Company successfully executed projects in its core business areas of railway electrification, dredging & chartering, and civil engineering. A significant milestone achieved was the completion of the amalgamation of ABNCO Vie Win Ent Private Limited with the Company, pursuant to the Scheme of Amalgamation sanctioned by the Hon'ble NCLT vide order dated 17th May, 2024 with the appointed date being **1st April, 2022**. The amalgamation has been duly accounted for in the financial statements for FY 2023-24 and has further strengthened the Company's financial position and operational base.

The net worth of the Company as at 31st March, 2025 stood at ₹ 3,846.39 lakhs as compared to ₹ 2,693.53 lakhs in the previous year, representing a **growth of 42.80%**. During the reporting period, company's performance was

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satisfactory in terms of revenue generation, as it achieved a total revenue of ₹ 13,581.26 lakhs, which is ₹ 459.74 lakhs higher than the last year's turnover of ₹ 13,121.53 lakhs, marking a **growth of 3.50%**. After meeting out all administrative and other expenditures, the Company earned a Net Profit of ₹ 808.46 lakhs, reflecting an increase of ₹ 340.01 lakhs compared to the Net Profit of ₹ 468.45 lakhs in the previous financial year, and registering a strong **72.58% growth in profitability**.

Looking ahead, the Board remains committed to further improving operational performance, strengthening project execution capabilities, and diversifying into emerging opportunities. With the Government's continued focus on infrastructure expansion and modernization, the Company is well positioned to capitalize on upcoming opportunities. The Board is confident of sustaining growth momentum and delivering enhanced value to its stakeholders in the coming years.

4. CHANGE IN NATURE OF BUSINESS

During the year under review, there has been no change in the nature of business of the Company. The Company has not commenced any new business activities, nor has it discontinued, sold, or disposed of any of its existing businesses, segments, or divisions. The Company continues to operate in its core areas of railway electrification, dredging & chartering, civil engineering and allied activities.

5. MATERIAL CHANGES AND COMMITMENTS

There have been no material changes and commitments affecting the financial position of the Company between the end of the financial year i.e., 31st March, 2025 and the date of this Report.

6. DIVIDEND

The Board of Directors of the Company, after considering holistically the relevant circumstances has not recommended any dividend for the current financial year with a view to conserve the profits generated.

7. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

There was no unclaimed/unpaid dividend, application money, debenture interest and interest on deposits as well as the principal amount of debentures and deposits, remaining unclaimed/ unpaid in relation to the Company hence the Company is not required to transfer any amount to Investor Education and Protection Fund (IEPF).

8. TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (I) OF THE COMPANIES ACT, 2013

The company has not transferred any amounts in the Reserves in terms of Section 134(3)(j) of the Companies Act, 2013.

9. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

There were no loans, guarantees, or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

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Further, the disclosure of investment for the financial year is given in **Note no. 11** to the Standalone Balance Statement as per applicable Accounting Standard.

10. DISCLOSURE UNDER SECTION 185 OF THE COMPANIES ACT, 2013

Pursuant to Section 185 of the Companies Act, 2013, the Company has not advanced any loan, including any loan represented by a book debt, to its directors or to any other person in whom any of the directors of the Company is interested. Accordingly, there are no transactions to report under this section during the financial year under review.

11. DEPOSITS

During the year under review, your Company has not invited any deposits from public/shareholders as per Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014.

Disclosure relating to the provision of Section 73 of Companies Act, 2013 read with rule (2)(1)(c) (viii) of The Companies (Acceptance of Deposit) Rules 2014.

However during the financial year 24-25, Company had received loan from Mrs. Shalini Sunil Agrawal (Relative of Director) a sum of ₹ 226.74/- lakhs and repaid ₹ 25.14 lakhs and ₹ 201.61/- lakhs remained unpaid as at the end of the year, which are treated as an excluded deposit as per provisions of Companies (Acceptance of Deposit) Rules, 2014 and the necessary declaration required under these rules has been received by the Company.

12. SHARE CAPITAL

A. AUTHORISED CAPITAL

During the Financial Year under review, Company has increased its Authorized Share Capital in the following manner:

S. No.	Date	Type of Share	No. of Shares (lakhs)	Value per share (in ₹)	Total Amount (in ₹ Lakhs)
1	30.06.2024	Equity	30.00*	10	₹ 300.00*
2	23.12.2024	Equity	160.00	10	₹ 1,600.00
Total					₹ 1,900.00

**Note:- The authorised share capital was increased from ₹ 100 lakhs to ₹ 400 lakhs pursuant to the Scheme of Amalgamation approved by the Hon'ble NCLT on 17th May 2024, with appointed date as 1st April 2022. The effect of this increase in authorise capital was already accounted for in the financial statements for FY 2023-24.*

Thereafter the Company has increased the authorised share capital independently by creation of additional 160 lakhs equity share of ₹ 10 each.



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The authorized share capital as on 31st March, 2025 is as follows:

S. No.	Type of Share	No. of Shares (lakhs)	Value per share (in ₹)	Total Amount (in ₹ Lakhs)
1	Equity	200.00	10	₹ 2,000.00
Total				₹ 2,000.00/-

B. PAID UP CAPITAL

During the Financial Year under review, Company has increased its Paid Up Share Capital by ₹ 48.9288/- lakhs in the following manner:

S. No.	Type of Share	No. of Shares Issued (lakhs)	Value per share (in ₹)	Total Amount (in ₹ Lakhs)
1	Equity	4.55688	10	₹45.5688*
2	Equity	0.3360	10	₹3.36
Total				₹ 48.9288

**Note: Pursuant to the Scheme of Amalgamation approved by the Hon'ble National Company Law Tribunal (NCLT) vide order dated 17th May 2024, 4.55688 lakhs equity shares of ₹10 each, aggregating to ₹ 45.5688 lakhs were allotted on 12th August 2024 to the shareholders of the transferor company. The effect of this allotment had already been accounted for in the financial statements for the year ended 31st March 2024, in accordance with the appointed date of 1st April 2022 as specified in the scheme.*

Subsequently, the Company issued and allotted 0.3360 equity shares of ₹ 10 each at a premium of ₹ 1,015 per share (₹ 1,025 per share) on 10th December 2024, by way of a preferential allotment cum private placement basis.

The paid up share capital of the Company as on 31st March, 2025 is as follows:

S. No.	Type of Share	No. of Shares	Value per share (in ₹)	Total Amount (in ₹ Lakhs)
1	Equity	8.13788	10	₹ 81.3788
Total				₹ 81.3788/-

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13. INFORMATION ABOUT SUBSIDIARY/JV/ASSOCIATE COMPANY

The Report on the performance and financial position of the Subsidiary Company is furnished in **Annexure 1** and attached to this Report in **AOC-1**. However, the **profit/loss from the Company's joint ventures** has not been recognised in this report as the financial results of the joint venture entities have not been finalised as on the date of preparation of this report. The Company will account for its share of profit/loss from the said joint ventures in the period in which the finalised financial information becomes available..

List of Subsidiaries & Joint Ventures given below:

S. No.	Name	Status Subsidiary/ JV/ Associate Company	Date of becoming Subsidiary/ JV/ Associate Company	Date of ceasing as Subsidiary/ JV/ Associate Company
1	ABNCO FOUNDATION	Subsidiary	30.08.2024	23.05.2025*
2	Enrich-SWPL-JV	JV	01.11.2019	-
3	Enrich-SKE--JV	JV	23.05.2020	-
4	Enrich-Trimurthi-JV	JV	03.08.2019	-

*ABNCO Foundation ceased to be a subsidiary of the Company with effect from May 23, 2025, i.e., after the closure of the financial year for which this Report is being prepared.

14. RELATED PARTY TRANSACTIONS

All related party transactions entered into by the Company during the financial year ended March 31, 2025 were carried out on an arm's length basis and were in the ordinary course of business. Accordingly, the provisions of Section 188 of the Companies Act, 2013 were not attracted.

The details of such related party transactions have been disclosed in Form AOC-2, which forms part of this Report and is annexed as Annexure 2.

Further, disclosure of transactions with related parties for the financial year has been provided in Note No. 28 to the Standalone Financial Statements, in accordance with Accounting Standard (AS) 18 – Related Party Disclosures.

15. DIRECTORS AND KEY MANAGERIAL PERSONNEL

Composition of Board of Directors & KMP of the Company as on 31st March 2025 is as following:

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S. No.	Name	Designation	DIN	Date of Appointment
1	Ms. Manali Agrawal	Managing Director	06915571	22/06/2020
2	Mr. Sunil Hariprasad Agrawal	Whole-time director	00022713	21/08/2007
3	Mr. Prince Tiwari	Whole-time director	07948827	10/04/2023
4	Mr. Deepak Redekar Dashrath	Director	02812637	12/08/2010
5	Mr. Chetan Ajay Doiphode	Additional Director	08614311	08/10/2024
6	Mr. Vikaskumar Vishnuprasad Agrawal	Chief Financial Officer	NA	03/03/2025
7	Mr. Shubham Viren Upadhyay	Company Secretary	NA	03/03/2025

Details of changes in Directorship & KMP during the Financial Year 2024-25:

- Mr. Chetan Ajay Doiphode (DIN: [insert DIN]) was appointed as an Additional Director of the Company with effect from 8th October 2024.
- The Board of Directors approved the change in designation of Ms. Manali Agrawal (DIN: 06915571) from Director to Managing Director, and Mr. Prince Tiwari from Director to Whole-Time Director, effective from 8th October 2024.
- Further, Mr. Shubham Viren Upadhyay was appointed as Company Secretary, and Mr. Vikaskumar Vishnuprasad Agrawal was appointed as Chief Financial Officer, both with effect from 3rd March 2025. They were designated as Key Managerial Personnel (KMP) of the Company as per Section 203 of the Companies Act, 2013.

Details of changes in Directorship & KMP after end of Financial Year 2024-25 till the date of this report:

- Subsequent to the closure of the financial year, upon the request of Ms. Manali Agrawal, due to health reasons preventing her from devoting full-time to the Company, the Board of Directors approved the change in her designation from Managing Director to Non-Executive Director, effective from 25th August 2025.
- Mr. Sunil Hariprasad Agrawal's designation was changed from Whole-Time Director to Managing Director, both effective from 25th August 2025.
- Additionally, Mr. Prince Tiwari resigned as Whole-Time Director of the Company with effect from 25th August 2025.

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16. GENERAL MEETING(S) HELD DURING THE YEAR

During the financial year, following general meetings were held. The provisions of the Companies Act, 2013 were adhered to while conducting the meetings:

S. No.	Nature of meeting	Date of Meeting	Total Number of Members as on the date of the meeting	No. of Members Present
1	Annual General Meeting	30/09/2024	6	6
2	Extra Ordinary General Meeting	03/12/2024	6	6
3	Extra Ordinary General Meeting	23/12/2024	15	6
4	Extra Ordinary General Meeting	07/03/2025	15	6

17. BOARD MEETING HELD DURING THE YEAR

During the Financial Year, the Company has held 15 (fifteen) board meetings of the Board of Directors as per Section 173 of Companies Act, 2013 which is summarized below. The provisions of the Companies Act, 2013 were adhered to while considering the time gap between the two meetings.

S. No.	Meeting Date	Total Number of directors associated as on the date of meeting	Number of directors attended
1	16/04/2024	4	3
2	24/05/2024	4	4
3	01/07/2024	4	3
4	12/08/2024	4	3
5	23/09/2024	4	3
6	25/09/2024	4	3
7	08/10/2024	5	5

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8	08/11/2024	5	4
9	26/11/2024	5	4
10	29/11/2024	5	4
11	10/12/2024	5	4
12	21/12/2024	5	4
13	16/01/2025	5	4
14	03/03/2025	5	4
15	11/03/2025	5	4

Attendance of Director

Name of Director	Meeting Entitled to Attend	Meeting Actually Attended
Deepak Dashrath Redekar	15	15
Manali Agrawal	15	15
Sunil Hariprasad Agrawal	15	14 Absent on 10.12.2024
Prince Tiwari	15	2 Present on 24.05.24 & 08.10.24
Chetan Ajay Doiphode	9	9

18. DIRECTORS RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that:-

- In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

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- 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 and of the profit of the Company for that period;
- c. The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d. The directors had prepared the annual accounts on a going concern basis; and
- e. Company being unlisted sub clause (e) of section 134(5) is not applicable.
- f. The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

19. ANNUAL RETURN

As per the provisions of the Companies (Amendment) Act, 2017 notified by the Ministry of Corporate Affairs on 31st July 2018 read with notification dated 28th August 2020 amending the provisions of section 134(3)(a) and section 92(3) of the Companies Act, 2013 respectively, further read with the Companies (Management and Administration) Amendment Rules, 2021 substituting the Rule 12(1) of the Companies (Management and Administration) Rules, 2014, the requirement for preparing an extract of annual return to be made part of Board's Report has been omitted. Accordingly, the extract of the annual return in form MGT-9 is not required to be annexed to the Board's Report. Furthermore, the Company does not have any functional website for the publication of the Annual Return.

20. FRAUD REPORTING

During the year under review, the Statutory Auditors have not reported any instances of fraud committed by the officers or employees of the Company under Section 143(12) of the Companies Act, 2013

21. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has in place adequate internal financial controls with reference to the Financial Statements. These controls are commensurate with the size and nature of its operations and are designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements in accordance with applicable accounting standards.

During the year under review, such controls were tested and no material weaknesses in their design or operation were observed. The management continues to review and strengthen the internal control systems to ensure their effectiveness.

22. DISCLOSURE OF STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTORS U/S 149(6):

During the year under review, the requirement to appoint Independent Directors was not applicable to the Company, and accordingly, no such appointments were made.

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23. COMMITTEES OF BOARD

A. AUDIT COMMITTEE

Pursuant to the provisions of Section 177 of the Companies Act, 2013 and the rules made thereunder, the requirement to constitute an Audit Committee is not applicable to the Company. Accordingly, no Audit Committee has been constituted during the financial year under review.

B. NOMINATION AND REMUNERATION COMMITTEE

As per the provisions of Section 178(1) of the Companies Act, 2013, the requirement to constitute a Nomination and Remuneration Committee is not applicable to the Company. Consequently, the Company has not formulated a policy relating to the appointment of Directors, payment of managerial remuneration, qualifications, positive attributes, independence of Directors, and other related matters as specified under Section 178(3) of the Act.

24. AUDITORS & THEIR REPORT

(A) STATUTORY AUDITORS & THEIR REPORT

Pursuant to the section 139 of the Companies Act, 2013, M/s. UCC & Associates LLP, Chartered Accountants (FRN: 010585N/N500017), were appointed as the Statutory Auditor of the Company to conduct audit for the FY 2024-25 in the Extra Ordinary General Meeting of the Company held on 13th August, 2025 to fill the casual vacancy which arose on 24th July, 2025 due to the Resignation of M/s. Shyam C. Agrawal & Co. Chartered Accountant and who shall hold the office till the conclusion of the ensuing Annual General Meeting.

The Board of Directors has recommended the appointment of M/s. JMMK & CO, Chartered Accountants (FRN: 151274), as the Statutory Auditors of the Company for a term of 5 consecutive years commencing from the conclusion of this 18th Annual General Meeting till the conclusion of the 23rd Annual General Meeting of the company to be held for the financial year 2029-2023 subject to the approval of shareholders in the ensuing Annual General Meeting.

The Company has received eligibility certificate cum consent letter from M/s. JMMK & CO, Chartered Accountants (FRN: 151274), to the effect that the appointment, if made, would be in accordance with limits specified under section 141 of the Companies Act, 2013.

There are no observations (including any qualification, reservation, adverse remark or disclaimer) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor's Report are self-explanatory.

(B) SECRETARIAL AUDITOR

The Secretarial Audit is not applicable to the company as it is not covered under the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

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(C) INTERNAL AUDITOR

Pursuant to Section 138 of the Companies Act, 2013, read with Rule 13 of the Companies (Accounts) Rules, 2014, the provisions for the appointment of an Internal Auditor are applicable to certain classes of companies. Since the Company does not fall under the criteria specified in the aforementioned section and rules, the requirement for appointing an Internal Auditor is not applicable to the Company for the financial year under review.

(D) COST AUDITOR

The Cost Audit pursuant to section 148 of the Companies Act, 2013 read with Companies (Cost Records and Audit) Rules, 2014 is not applicable to the company.

25. BUSINESS RISK MANAGEMENT

The Board of Directors have taken adequate measures and steps for development & implementation of risk management within the Company in order to mitigate various risks incurred by the Company.

26. CORPORATE SOCIAL RESPONSIBILITIES (CSR)

The provisions of Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014 were applicable to the Company for the financial year 2024–2025, as the Company met the net profit threshold of ₹5 crore prescribed under Section 135(1) of the Companies Act, 2013.

Pursuant to the amendment to the provisions of Section 135 of the Companies Act, 2013 vide the Companies (Amendment) Act, 2020 read with the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021, if the annual CSR obligation of any company does not exceed ₹ 50 lakhs, the company would no longer fall under the criteria for constituting a Corporate Social Responsibility Committee.

For the financial year 2024–2025, the Company was required to spend ₹ 9.23 lakhs towards CSR activities and has actually spent ₹ 10 lakhs during the year on eligible CSR activities, in compliance with the provisions of the Act and the CSR Policy of the Company.

Thus, as the annual CSR obligation of Company does not exceed Rupees Fifty Lakhs, it was decided not to constitute Corporate Social Responsibility Committee and all the functions of the Corporate Social Responsibility Committee would be discharged by the Board.

The company's CSR initiatives and activities are aligned with the requirements of Section 135 of the Act. Further, a brief outline of the CSR policy and full disclosure of CSR activities during the year are set out in "Annexure- 3 " of this report in the format prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014.

The Company remains committed to fulfilling its CSR obligations in a responsible and impactful manner and will continue to assess and improve its CSR initiatives in alignment with statutory requirements and community needs.

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27. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS

(A) Conservation of Energy: Not Applicable

(B) Technology Absorption: Not Applicable

(C) Foreign Exchange Earnings And Outgo:

Foreign inflow	Nil
Foreign outflow	Nil

28. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There are no significant material orders passed by the Regulators or Courts during the year that would impact the Company's status as a going concern or its future operations.

29. BOARD EVALUATION

The provisions of Section 134(3)(p) of the Companies Act, 2013, relating to the evaluation of the Board of Directors, are not applicable to the Company for the financial year under review.

30. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The company has in place an anti-sexual harassment policy in line with the requirements of the sexual harassment of women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013.

Further the company was committed to providing a safe and conducive work environment to its employees during the year under review. Your directors further state that during the year under review, there were no cases filed pursuant to the sexual harassment of women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

Summary of sexual harassment complaints received and disposed of during the financial year: -

No. of complaints received: Nil

No. of complaints disposed of: Nil

No. of complaints pending for more than ninety days: Nil

No. of complaints unsolved: Nil

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31. DISCLOSURE UNDER THE MATERNITY BENEFIT (AMENDMENT) ACT, 2017

The Company affirms that it has fully complied with all applicable provisions of the Maternity Benefit Act, 1961, including the amendments introduced by the Maternity Benefit (Amendment) Act, 2017. All eligible women employees have been extended the statutory benefits during the financial year.

Further, the Company remains committed to fostering a safe, inclusive, and supportive workplace and continuously evaluates and upgrades its infrastructure to proactively adhere to all statutory requirements.

32. VIGIL MECHANISM / WHISTLE BLOWER POLICY

The Provisions of Vigil Mechanism under Section 177(9) and (10) of the Companies Act, 2013 are not applicable to the company.

33. STATEMENT REGARDING COMPLIANCES OF APPLICABLE SECRETARIAL STANDARDS

The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively.

34. THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE IBC, 2016 (31 OF 2016) DURING THE YEAR ALONG WITH THEIR STATUS AS ON FY END:

The Company has not made any application or there are no proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the financial year 2024-25.

35. THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF:

The company was not required to give details of the difference in valuation since it is not applicable to the Company for the financial year under review.

36. CAUTIONARY STATEMENT

The statements made in this Board's Report may include certain forward-looking statements within the meaning of applicable laws and regulations. These statements are based on the Company's current expectations, assumptions, and projections about future events, and are subject to known and unknown risks and uncertainties. Actual results, performance, or achievements could differ materially from those expressed or implied in such statements.

Factors that may cause such variations include, but are not limited to, changes in economic conditions, fluctuations in market dynamics, modifications in government policies, regulatory changes, tax regimes, and other statutory provisions, as well as business risks and other incidental factors beyond the Company's control.

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37. ACKNOWLEDGEMENT

Your Directors wish to express their sincere gratitude for the continued cooperation and support extended by the banks, government authorities, customers, vendors, and shareholders during the year under review. The Directors also place on record their deep appreciation for the dedicated service and commitment of the Company's executives, staff, and worker.

For & on behalf of the Board of Directors
ENRICH GLOBAL INFRA LIMITED

(Formerly Known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)

Sunil Hariprasad Agrawal
DIN : 00022713
Managing Director
R/o : 19/C A Wing, Wintergreen, Rivali Park,
Western Express Highway, Near Magathane Metro
Station, Borivali East, Maharashtra, India, 400066



Manali Agrawal
DIN : 06915571
Director
R/o : B 602 Avon Majesty Datta Pada Road Opp TATA
SSL, Borivali East, Mumbai Maharashtra India
400066

Date: 17.09.2025
Place: Mumbai

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"ANNEXURE 1"

FORM AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)
Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part "A": Subsidiaries

(Amount in ₹)

Sr. No.	Particulars	Details
1	Name of Subsidiary	ABNCO FOUNDATION
2	Date since when subsidiary was acquired	30.12.2024
3	Reporting Period	30.08.2024 to 31.03.2025 (Incorporated on 30.08.2024)
4	Reporting Currency	INR (₹)
5	Share Capital	1,00,000
6	Reserves & surplus	(11,208)
7	Total assets	91,292
8	Total liabilities	91292
9	Investments	Nil
10	Turnover	Nil
11	Profit / (loss) before Tax	(11,208)
12	Provision for Taxation	Nil
13	Profit / (loss) after tax	(11,208)
14	Proposed Dividend	Nil
15	% of shareholding	90%
16	% of contribution to overall performance on consolidated basis	Nil

**ABNCO Foundation ceased to be a subsidiary of the Company with effect from May 23, 2025, i.e., after the closure of the financial year for which this Report is being prepared.*

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Website: www.abncogroup.com





Part "B": Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies as mentioned below:

(Amount in ₹)

Name of Associate/Joint Ventures	Enrich-SWPL-JV	Enrich-Trimurthi-JV	Enrich-SKE--JV
1. Latest audited Balance Sheet Date	NA	NA	NA
2. Date on which the Associate or Joint Venture was associated or acquired	01.11.2019	03.08.2019	23.05.2020
3. Shares of Associate/Joint Ventures held by the Company on the year end			
No.	NA	NA	NA
Amount of Investment in Associate/Joint Venture	Fixed Capital 10,000 Current Capital 40,000	Fixed Capital 10,000 Current Capital 40,000	Fixed Capital 10,000 Current Capital 40,000
Extent of Holding %	50%	50%	50%
4. Description of how there is significant influence	50% fixed capital contribution held by the Company in the JV	50% fixed capital contribution held by the Company in the JV	50% fixed capital contribution held by the Company in the JV
5. Reason why the associate/Joint Venture is not Consolidated	Not Applicable	Not Applicable	Not Applicable
6. Networth attributable to Shareholding as per latest audited Balance Sheet	Not Applicable	Not Applicable	Not Applicable
7. Profit/Loss for the year			
i. Considered in Consolidated	-	-	-
ii. Not Considered in Consolidated	The profit/loss from the Company's joint	The profit/loss from the Company's joint	The profit/loss from the Company's joint

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	<p>venture(s) has not been recognized in these financial statements as the financial results of the joint venture(s) have not been finalized up to the date of preparation of these financial statements. The Company will account for its share of the profit/loss from the joint venture(s) in the period in which the finalized financial information becomes available.</p>	<p>venture(s) has not been recognized in these financial statements as the financial results of the joint venture(s) have not been finalized up to the date of preparation of these financial statements. The Company will account for its share of the profit/loss from the joint venture(s) in the period in which the finalized financial information becomes available.</p>	<p>venture(s) has not been recognized in these financial statements as the financial results of the joint venture(s) have not been finalized up to the date of preparation of these financial statements. The Company will account for its share of the profit/loss from the joint venture(s) in the period in which the finalized financial information becomes available.</p>
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For & on behalf of the Board of Directors
ENRICH GLOBAL INFRA LIMITED
(Formerly Known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)

[Signature]
Sunil Hariprasad Agrawal
 DIN : 00022713
 Managing Director

[Signature]
Manali Agrawal
 DIN : 06915571
 Director



[Signature]
Vikaskumar Vishnuprasad Agrawal
 CFO

[Signature]
Shubham Viren Upadhyay
 Company Secretary
 M. No:- A75440

Date: 17.09.2025
 Place: Mumbai



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ANNEXURE 2"

FORM NO. AOC.2

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

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 third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis : Not Applicable

2. Details of material contracts or arrangement or transactions at arm's length basis

(Amount in ₹)

Sr. No.	(a) Name(s) of the related party and nature of relationship	(b) Nature of contracts/ arrangements/ transactions	(c) Duration of the contracts/ arrangements / transactions	(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	(e) Date of approval by the Board, if any	(f) Amount paid as advances, if any:
1.	Surekha Agrawal (Mother of Manali Agrawal & Promoter)	Premises given on Leave & Licenses basis to Company for Registered Office	Originally for 3 years (01.01.2022 to 31.12.2024); extended in Jan 2025.	Address of Property: B-212, Western Edge - II, Behind Metro Mall, Borivali (E), Mumbai - 400 066 Rent: 2,50,000/- p.m. Security Deposit: NIL Notice period: 1 month	NA	Nil
2.	Sunil Hariprasad Agrawal (Director)	Flat given on Leave & License Agreement to Company for the staff accommodation	11 months	Address: Flat No. 503, BLDG NO 24, Built-up: 33.26 Square Meter, situated on the 5 th Floor of a Building known as ' DB Ozone ' standing on the plot of land bearing C.T.S. Number : 4509 to 4513, 4517, 4572,	24.05.2024	Nil

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Sr. No.	(a) Name(s) of the related party and nature of relationship	(b) Nature of contracts/ arrangements/ transactions	(c) Duration of the contracts/ arrangements / transactions	(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	(e) Date of approval by the Board, if any	(f) Amount paid as advances, if any:
				Road: Western Express Highway, Nr Dahisar Check Naka, Location: Mira Road East thane 401107, of Village: Mahajanwadi, situated within the revenue limits of Tehsil Thane and Dist Thane and situated within the limits of Mira-Bhayander Municipal Corporation Period: 11 months (01.06.2024 TO 30.04.2025) Licensee Fees: Rs. 15,000/- per month Rent start: 1 st June 2024 Deposit: Rs. 45,000 Notice period: 1 month from both side Licensor: Sunil Agrawal		
3.	Natwar Hariprasad Agrawal (Father of Manali Agrawal & Brother of Sunil Hariprasad Agrawal)	Payment of Professional Fees for services rendered	Ongoing	As per engagement terms ₹ 82,50,000 (FY24-25)	NA	Nil

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Sr. No.	(a) Name(s) of the related party and nature of relationship	(b) Nature of contracts/ arrangements/ transactions	(c) Duration of the contracts/ arrangements / transactions	(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	(e) Date of approval by the Board, if any	(f) Amount paid as advances, if any:
4.	ABNCO Holding Private Limited (Formerly known as Manali Realcon Private Limited) (Holding Company)	Plinth given on rent to the Company	Ongoing	Rent: ₹ 12,00,000 (FY24-25)	NA	Nil
5.	Shalini Agrawal (Wife of Sunil Hariprasad Agrawal)	Salary	Ongoing	₹ 18,60,000 (FY24-25)	NA	Nil
6.	Kailashee Redekar (Wife of Deepak Redekar)	Salary	Ongoing	₹ 7,03,259/- (FY24-25)	NA	Nil
7.	Manav Agrawal (Brother of Manali Agrawal)	Salary	Ongoing	₹ 7,50,000/- (FY24-25)	NA	Nil
8.	Hariprasad Agrawal (Father of Sunil Hariprasad Agrawal)	Salary	Ongoing	₹ 4,20,000/- (FY24-25)	NA	Nil
9.	Nirmala Agrawal (Sister of Sunil Hariprasad Agrawal)	Salary	Ongoing	₹ 8,40,011/- (FY24-25)	NA	Nil
10.	Aparna Doiphode (Wife of Chetan Ajay Doiphode)	Salary	Ongoing	₹ 5,62,903/- (FY24-25)	NA	Nil

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Note: During the year, the Company has availed certain loans from its related parties. These transactions have not been included in the disclosures under Related Party Transactions in this report, as loans from related parties do not fall within the scope of Section 188 of the Companies Act, 2013, which primarily governs contracts or arrangements for sale, purchase, or provision of goods, services, or leasing of property with related parties.

For & on behalf of the Board of Directors

ENRICH GLOBAL INFRA LIMITED

(Formerly Known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)

Sunil

Sunil Hariprasad Agrawal

DIN : 00022713

Managing Director

R/o : 19/C A Wing, Wintergreen, Rivali Park,
Western Express Highway, Near Magathane Metro
Station, Borivali East, Maharashtra, India, 400066

Date: 17.09.2025

Place: Mumbai



Manali

Manali Agrawal

DIN : 06915571

Director

R/o : B 602 Avon Majesty Datta Pada Road Opp TATA
SSL, Borivali East, Mumbai Maharashtra India
400066

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"ANNEXURE-3"

ANNUAL REPORT ON CSR ACTIVITIES

1. Brief outline on CSR Policy of the Company:

Enrich Global Infra Limited (formerly known as Enrich RD Infraprojects Private Limited and Enrich Global Infra Private Limited) is committed to conducting its business in a socially responsible and environmentally sustainable manner. The Company endeavours to contribute to the holistic development of the communities in which it operates, in compliance with the provisions of Section 135 of the Companies Act, 2013, and the Companies (Corporate Social Responsibility Policy) Rules, 2014.

The CSR Policy outlines the principles and strategic framework that guide the Company's efforts to promote social welfare and development through targeted initiatives. It aligns with the activities specified under Schedule VII of the Companies Act, 2013.

The Policy is designed to foster a positive and sustainable social impact through the following key focus areas:

1. **Welfare and Development:** Providing education, social, cultural, economic, medical, and humanitarian relief to the poor, underprivileged, and economically weaker sections of society.
2. **Promotion of Social Causes:** Advancing commerce, art, science, sports, education, research, social welfare, religion, charity, and environmental protection.
3. **Eradication of Hunger and Health Promotion:** Combating hunger, poverty, and malnutrition; promoting healthcare, sanitation, and access to safe drinking water.
4. **Education and Livelihood:** Supporting education, vocational training, and livelihood enhancement, especially for children, women, elderly, and differently-abled persons.
5. **Gender Equality and Empowerment:** Empowering women and vulnerable groups through various support systems, including homes, hostels, old age homes, and day care centers.
6. **Animal Welfare:** Operating gaushalas, animal care centers, hospitals, and research facilities focusing on animal welfare.
7. **Environmental Sustainability:** Ensuring ecological balance, protecting flora and fauna, promoting agroforestry, and conserving natural resources.
8. **Cultural and Heritage Protection:** Preserving national heritage, art, culture, historical sites, and promoting traditional arts and handicrafts.
9. **Support for Armed Forces and Veterans:** Benefiting armed forces veterans, war widows, their dependents, and paramilitary forces.

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10. **Promotion of Sports:** Encouraging rural, national, Paralympic, and Olympic sports through training and development programs.
11. **Contributions to Government Funds:** Donating to national relief funds and schemes for socio-economic development of marginalized communities.
12. **Support for Research and Innovation:** Funding research and development projects and institutions working in science, technology, medicine, and sustainable development.
13. **Rural and Slum Development:** Undertaking projects aimed at rural upliftment and slum area improvement.
14. **Disaster Management:** Engaging in relief, rehabilitation, and reconstruction activities post-disasters.
15. **Donations and Collaborations:** Granting donations to charitable institutions and collaborating with other companies for CSR activities while ensuring transparent reporting.
16. Further, other projects under the broad framework of Schedule VII of the Companies Act, 2013 and the amendments thereto from time to time.

CSR initiatives are undertaken either directly by the Company or through eligible implementing agencies, with oversight by the Board of Directors to ensure effectiveness and alignment with the Company's social impact goals.

2. Composition of CSR Committee: Not Applicable

Sr. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	-	-	-	-

Pursuant to the amendment to the provisions of Section 135 of the Companies Act, 2013 vide the Companies (Amendment) Act, 2020 read with the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021, if the annual CSR obligation of any company does not exceed ₹ 50 lakhs, the company would no longer fall under the criteria for constituting a Corporate Social Responsibility Committee.

Thus, as the annual CSR obligation of Company does not exceed Rupees Fifty Lakhs, it was decided not to constitute Corporate Social Responsibility Committee and all the functions of the Corporate Social Responsibility Committee would be discharged by the Board.

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: Not Applicable

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Company does not have a functional website as on the date of this report. Accordingly, the disclosure of the Composition of CSR Committee, CSR Policy, and CSR Projects approved by the Board on the website is not applicable.

4. Executive summary along with web-link(s) 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: Not Applicable

5. (a) Average net profit of the company as per sub-section (5) of section 135: 4,61,45,285/-

5. (b) Two percent of average net profit of the company as per sub-section (5) of section 135: 9,22,905/-

5. (c) Surplus arising out of the CSR Projects or programmes or activities of the previous financial years: Nil

5. (d) Amount required to be set-off for the financial year, if any: Nil

5. (e) Total CSR obligation for the financial year [(b)+(c)-(d)]: 9,22,905/-

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project):

(i) Details of CSR amount spent against ongoing projects for the financial year: Not Applicable

Sr. No	Project ID	Item from the list of activities in schedule VII	Name of the Project	Local Area	Location of the project		Project duration (in months)	Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct	Mode of Implementation - Through Implementing Agency	
					State	District				CSR Registration No	Name
1	-	-	-	-	-	-	-	-	-	-	-

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

Sr. No	Item from the list of	Name of the Project	Local Area	Location of the project	Amount spent in the Financial Year (in	Mode of Implementation - Direct	Mode of Implementation - Through Implementing Agency
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Item no. in schedule VII	State	District	INR)	CSR Registration No	Name
1 iii (Setting Up Old Age Homes, Day Care Centers And Such Other Facilities For Senior Citizens) Manavseva Old Age Home Redevelopment Project	Palghar	Maharashtra	Palghar 10,00,000.00/-	No	ROTARY CLUB OF BOMBAY KANDIVLI CHARITABLE TRUST

6. (b) Amount spent in Administrative overheads. Nil
6. (c) Amount spent on Impact Assessment, if applicable. Not Applicable
6. (d) Total amount spent for the Financial Year [(a)+(b)+(c)]. 10,00,000/-
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) (in Rs.)		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5) (in Rs.)			
	Amount (in Rs.)	Date of transfer	Name of the Fund	Amount (in Rs.)	Date of transfer	
10,00,000/-	NA	NA	NA	NA	NA	NA

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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)	9,22,905/-
(II)	Total amount spent for the Financial Year	10,00,000/-
(III)	Excess amount spent for the current financial year [(ii)-(i)]	77,094 /-
(IV)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil/-
(V)	Amount available for set off in succeeding financial years [(iii)-(iv)]	77,094/-

The Company has spent an amount in excess of its CSR obligation for the financial year 2024-25. As a matter of social responsibility and commitment to community welfare, the Company voluntarily chose to spend beyond the statutory requirement. As a responsible corporate citizen, the Company believes that contributing to social and environmental development is not merely an obligation, but a core part of its values. The excess amount was spent voluntarily to support high-impact initiatives aligned with the Company's CSR objectives.

In line with this philosophy, and in accordance with Rule 7(3) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Board of Directors has consciously decided not to carry forward or set-off the excess amount spent during the financial year against future CSR obligations. This approach reinforces the Company's commitment to proactive and sustained contribution towards societal welfare.

7. Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135(6) (in Rs.)	Balance Amount in Unspent CSR Account under section 135(6) (in Rs.)	Amount spent in the Financial Year (in Rs.)	Amount transferred to a Fund as specified under Schedule VII as per second proviso of section 135(5), if any (in Rs.)			Amount remaining to be spent in succeeding financial years (in Rs.)	Deficiency, if any
					Name of the Fund	Amount (in Rs.)	Date of transfer		

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Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135(6) (in Rs.)	Balance Amount in Unspent CSR Account under section 135(6) (in Rs.)	Amount spent in the Financial Year (in Rs.)	Amount transferred to a Fund as specified under Schedule VII as per second proviso of section 135(5), if any (in Rs.)			Amount remaining to be spent in succeeding financial years (in Rs.)	Deficiency, if any
					Name of the Fund	Amount (in Rs.)	Date of transfer		
1.	2023-2024	NA	NA	NA	NA	NA	NA	NA	NA
2.	2022-2023	NA	NA	NA	NA	NA	NA	NA	NA
3.	2021-2022	NA	NA	NA	NA	NA	NA	NA	NA

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No

Number of Capital assets created/ acquired: Not Applicable

Details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year: Not Applicable

Sl. No.	Short particulars of the property or asset(s)	Pin code of the property or asset(s)	Date of creation	Amount of CSR amount spent (in Rs.)	Details of entity/ Authority/ beneficiary of the registered owner		
					CSR Registration Number, applicable	Name	Registered address
1.	-	-	-	-	-	-	-

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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):

The Company has fully spent the prescribed 2% of its average net profits of the preceding three financial years towards CSR activities during the financial year 2024-25. Accordingly, there are no unspent CSR amounts, and no explanation is required under Section 135(5) of the Companies Act, 2013.

For & on behalf of the Board of Directors

ENRICH GLOBAL INFRA LIMITED

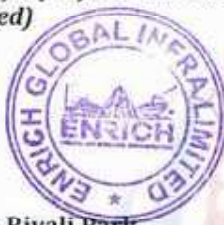
(Formerly Known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)


Sunil Hariprasad Agrawal

DIN : 00022713

Managing Director

R/o : 19/C A Wing, Wintergreen, Rivali Park,
Western Express Highway, Near Magathane Metro
Station, Borivali East, Maharashtra, India, 400066




Manali Agrawal

DIN : 06915571

Director

R/o : B 602 Avon Majesty Datta Pada Road Opp TATA
SSL, Borivali East, Mumbai Maharashtra India
400066

Date: 17.09.2025

Place: Mumbai

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Website: www.abncogroup.com

UCC & Associates LLP

Chartered Accountants

Phone: 022-2854 4957/4958,

M: 9869024883, 9810044684

E-mail: info@uccglobal.in

Website: www.uccglobal.in

INDEPENDENT AUDITOR'S REPORT

To,
The Members of,
ENRICH GLOBAL INFRA LIMITED
(Formerly known as Enrich RD Infraprojects Private Limited)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **M/s. Enrich Global Infra Limited (Formerly known as Enrich RD Infraprojects Private Limited)** ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity 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:

- a. In the case of the Balance Sheet, of the state of affairs of the company as at 31st March 2025;
- b. In the case of the statement of Profit and Loss, of the Profit of the company for the year ended on that date; and
- c. In the case of Cash Flow Statement, of the cash flows of the company for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities 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 together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

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



B-606, WESTERNEDGE-II, BEHIND METRO MALL, W. E. HIGHWAY, BORIVALI EAST, MUMBAI 400066

Regd. Off.: 1315, Ansal Tower, 38, Nehru Place, New Delhi - 110 019

Branches: Gurugram, Noida, Dehradun, Jaipur, Gandhi Dham.

Key Audit Matter

We draw attention to Note 3.1 to the financial statements which describe Pursuant to the scheme of amalgamation approved by NCLT dated 17 May 2024, Company ABNCO Vie Win Ent Private Limited Vie Win Ent Private Limited has been amalgamated with Company Enrich RD Infra Private Limited. The amalgamation has been accounted for under the Pooling of Interests method as prescribed under AS 14. Accordingly, All the assets, liabilities, and reserves of ABNCO Vie Win Ent Private Limited have been recorded at their book values in the Financial Year 2023-24. No goodwill has been recognised as the amalgamation is considered to be in the nature of a merger. All inter-company balances and transactions between the Transferor and Transferee Companies have been eliminated.

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

Information Other than the standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, 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.

Responsibilities of Management for the standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of



appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, 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, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as 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 risk 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether has adequate internal financial controls systems 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 misstatement in the standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatement in the standalone Financial Statements.

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

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

Report on Other Legal and Regulatory Requirements

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

As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (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, except for the matters stated in the paragraph i(vi) below, on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.



- (c) The Balance Sheet and The Statement of Profit and Loss and The Statement Cash Flow dealt with by this Report agree with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to adequacy of the internal financial control system over financial reporting of the Company and the operating effectiveness of such Controls, refer to our separate report in Annexure (B).
- (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 explanation given to us, the remuneration paid by the company to its directors during the year is accordance with the provision of section 197 of the Act.
- (h) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph (b) above on reporting under section 143(3)(b) of the Act and paragraph i(vi) of below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014; and
- (i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations except stated in note no. 32 forming part of the financial statement, which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts:
 - (a) no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any Other person or entity, including foreign entities 'Intermediaries', with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly



- lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (b) no funds have been received by the company from any person or entity, including foreign entities 'Funding Parties', with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party 'Ultimate Beneficiaries' or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- v. Based on audit procedures carried out by us, that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us believe that the representations under sub-clause (i) and (ii) contain any material misstatement.
- vi Based on our examination which included test checks, the company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention.

For UCC & Associates LLP
Chartered Accountants
FRN: 010585N/N500017

Bhoomi Padia

CA Bhoomi Padia

Partner

Membership no.: 631951

Place: Mumbai

Date: 17/09/2025

UDIN: 25631951BNQWT5499



ANNEXURE (A) TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1 under the heading "Report on other legal and regulatory requirements" of our report of even date on ENRICH GLOBAL INFRA LIMITED (Formerly known as Enrich RD Infraprojects Private Limited) ("the Company") for the year ended 31st March 2025.

(i) PROPERTY, PLANT & EQUIPMENT [CLAUSE 3(I)]

(a) The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant & Equipment in computerized fixed assets register.

(b) As informed and represented to us by the management of the company, Property, Plant & Equipment have been physically verified by the management during the period under review and no material discrepancies noticed during such physical verification of fixed assets.

(c) According to the information and explanation given to us, the company holds immovable properties in its own name during the period under review. 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 expect in the case of.

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) The Company has not revalued its Property, Plant & Equipment or Intangible assets or both during the period under review.

(e) As informed and represented to us by the management of the company, there are no ongoing or pending proceedings against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988.

(ii) INVENTORY [CLAUSE 3(II)]

(a) According to the information and explanation given to us, physical verification of inventories have been conducted at reasonable intervals by the Management during the year and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed during physical verification of inventories as compared to book records.

(b) According to information and explanation given to us, the Company has been sanctioned working capital limits in excess of Rs. Five Crores in aggregate from bank during the year on the basis of security of current assets. The quarterly returns / statements filed by the company with bank agree with the books of account of the Company, except details given as under:



(Amount in ₹)				
Quarter ended	As per financials	As per returns filed with banks	Difference	Reason
June 30, 2024				
Inventories	19,22,43,125	18,98,84,123	23,59,002	As per information and explanation given by the management to us, Difference due to reconciliation of stock after submission
Trade Receivables	17,15,65,283	17,85,73,703	-70,08,420	As per information and explanation given by the management to us, the difference in return/Statement submitted to bank and book is due to sales return and payment receipt reconciliation after the submission of stock statement to the bank.
Trade Payables	3,30,31,071	3,42,75,181	-12,44,110	As per information and explanation given by the management to us, the difference in return/ statement submitted to bank and books is due to Trade payable reported related to goods including services to Bank.
September 30, 2024				
Inventories	20,80,77,009	20,07,13,444	73,63,565	As per information and explanation given by the management to us, Difference due to reconciliation of stock after submission
Trade Receivables	25,46,98,608	24,87,54,133	59,44,475	As per information and explanation given by the management to us, the difference in return/Statement submitted to bank and book is due to sales return and payment receipt reconciliation after the submission of stock statement to the bank.
Trade Payables	7,57,31,189	6,00,81,763	1,56,49,427	As per information and explanation given by the management to us, the difference in return/ statement submitted to bank and books is due to Trade payable reported less in statement than appears in Books.
December 31, 2024				
Inventories	22,62,47,026	22,77,48,718	-15,01,692	As per information and explanation given by the management to us, Difference due to reconciliation of stock after submission



Trade Receivables	27,17,86,530	27,63,71,649	-45,85,119	As per information and explanation given by the management to us, the difference in return/Statement submitted to bank and book is due to sales return and payment receipt reconciliation after the submission of stock statement to the bank.
Trade Payables	6,34,61,803	5,64,03,026	70,58,777	As per information and explanation given by the management to us, the difference in return/ Statement submitted to bank and books is due to Trade payable reported less in statement than appears in Books.
March 31, 2025				
Inventories	22,81,45,937	21,39,41,290	1,42,04,647	As per information and explanation given by the management to us, Difference due to reconciliation of stock after submission
Trade Receivables	36,32,98,914	36,17,55,817	15,43,097	As per information and explanation given by the management to us, the difference in return/Statement submitted to bank and book is due to sales return and payment receipt reconciliation after the submission of stock statement to the bank.
Trade Payables	13,66,92,525	12,89,16,550	77,75,975	As per information and explanation given by the management to us, the difference in return/ statement submitted to bank and books is due to Trade payable reported less in statement than appears in Books.

(iii) **LOAN GIVEN BY COMPANY [CLAUSE 3(III)]**

- (a) The Company has not provided loans or advances in the nature of loans or stood guarantee, or provided security to any other entity, subsidiaries, joint ventures and associates.
- (b) The Company has not made investments neither provided any guarantees or security that are prejudicial to the company's interest.
- (c) The Company has not provided any loans and advances, thus there is no stipulation regarding repayment of principal and interest amount.
- (d) The Company has not provided any loans and advances, thus Clause 3(iii)(d) regarding overdue of amount of loans and advances for more than ninety days is not applicable.
- (e) The Company has not provided any loan or advance which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to same parties.



(f) According to the information and explanation given to us, during the period under review, the Company has not granted loans or advances that are repayable on demand or without specifying any terms or period of repayment to companies, firms, Limited Liability Partnerships or Other Parties.

(iv) **LOAN TO DIRECTOR AND INVESTMENT BY THE COMPANY [CLAUSE 3(IV)]**

According to the information and explanation given to us, during the period under review, the Company has not directly or indirectly advanced any loan to any of the directors or to any other person in whom the directors are interested or given any guarantees or provided any securities in connection with the loan taken by them or such other person pursuant to the provisions of section 185 nor made any investments pursuant to the provisions of section 186 of Companies Act 2013. Accordingly, the provisions thereof are not applicable as required under Clause (iv) of paragraph 3 of the Companies (Auditor's Report) Order, 2020.

(v) **DEPOSITS [CLAUSE 3(V)]**

According to the information and explanation given to us, the Company has not accepted any deposits from public, covered under the provisions of section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under, during the year under review. According to the information and explanations given to us, no Order has been passed by the Company Law Board or the National Company Law Tribunal or the Reserve Bank of India or any Court or any other Tribunal on the Company. Accordingly, the provisions of clause (v) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 are not applicable to the company.

(vi) **COST RECORDS [CLAUSE 3(VI)]**

As per information and explanation given by the management, provisions in relation to maintenance of cost records as specified by the central Government under sub section (1) of section 148 of the Companies Act, 2013 are not applicable to the Company. Accordingly, the provisions of clause (vi) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 are not applicable to the company.

(vii) **STATUTORY DUES [CLAUSE 3(VII)]**

In Respect of Statutory Dues:

(a) The Company is generally regular in depositing undisputed statutory dues including Income tax, Sales Tax, Service tax, Value Added Tax, GST, Cess and other statutory dues with the appropriate authorities to the extent applicable to it. There are no undisputed amounts payable in respect of income tax, service tax, sales tax, value added tax, GST, Cess which have remained outstanding as at March 31, 2025 for a period of more than 6 months from the date they became payable.

(b) According to the records of the Company and explanation given to us, there are no material dues of income tax or sales tax or wealth tax or service tax, duty of customs or duty of excise or value added tax or cess on account of dispute which have not been deposited with the appropriate authorities on account of any disputes.



Sr. No.	Name of statute (Nature of Dues)	Forum where Dispute is pending	Period to which the amount relates	Amount Involved ()
1.	GST	Appeal to the Commissioner of Income-tax (Appeals)	F. Y. 2017-18	Rs. 5,35,663/-
2.	GST	Appeal to the Commissioner of Income-tax (Appeals)	F.Y. 2018-19	Rs. 14,37,293/-
3.	GST	Appeal to the Commissioner of Income-tax (Appeals)	F.Y. 2019-20	Rs. 11,34,989/-
4.	VAT	Joint Commissioner of Sales tax (Appeals)	F.Y. 2009-10	Rs. 35,51,776/-
5.	VAT	Joint Commissioner of Sales tax (Appeals)	F.Y. 2013-14	Rs. 20,81,985/-
6.	Income Tax	Demand determined as per Intimation u/s 147	F.Y. 2017-18	Rs. 5,31,22,670/-
7.	Income Tax	Demand determined as per Intimation u/s 147	F.Y. 2019-20	Rs. 7,93,92,757/-
8.	Income Tax	Demand determined as per Intimation u/s 143(1a)	F.Y. 2021-22	Rs. 1,22,970/-
9.	Sales Tax / VAT	Joint Commissioner of Sales tax (Under Appeals)	F.Y. 2015-16	Rs. 16,42,039/-
10.	GST	Order receipt date 19.12.2023, It is Under Revision.	F.Y. 2018-19	Rs. 30,82,51,404/-
11.	GST	Order receipt date 14.01.2025, It is Under Revision.	F.Y. 2017-18 & F.Y. 2018-19	Rs. 5,62,49,332/-
12.	GST	Assistant Commissioner of State tax	F.Y. 2018-19	Rs. 34,23,64,800/-

(viii) **DISCLOSURE OF UNRECORDED TRANSACTIONS [CLAUSE 3(VIII)]**

According to information and explanation given to us and on the basis of the records of the Company, all the transactions have been surrendered or disclosed as income in the books of accounts during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).



(ix) REPAYMENT OF LOAN [CLAUSE 3(IX)]

Based on our audit procedures and the information and explanation given by management, the company has not taken any loan from any lender, financial institutions, banks nor money raised through the issue of debentures during the period under review. Therefore, declaration of a willful defaulter by any bank or financial institution or other lender does not arise. The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiary. Therefore, details required to be disclosed under clause 3 (ix) of the Companies (Auditor's Report) Order, 2020 is not applicable to the company.

(x) (a) UTILISATION OF IPO AND FURTHER PUBLIC OFFER [CLAUSE 3(X)a]

According to the records of the Company and explanation given to us, the company has not raised money by way of Initial Public Offer (IPO) or further public offer (including debt instruments) and termloans during the period under review. Therefore, clause 3(x)(a) of the Companies (Auditor's Report) Order, 2020 is not applicable to the company.

(b) PRIVATE PLACEMENT OF PREFERENTIAL ISSUES [CLAUSE 3(X)b]

As per information and explanation given by the management, the company has made preferential allotment or private placement of shares during the period under review, hence requirement of section 42 and section 62 of the Companies Act, 2013 are applicable to the company. Therefore, details under clause 3(x)(b) of the Companies (Auditor's Report) Order, 2020 are complied by the company.

(xi) REPORTING OF FRAUD [CLAUSE 3(XI)]

(a) On the basis of books and records of the Company examined by us and according to the information and explanations given to us, we report that no material fraud by the Company or any fraud on the Company has been noticed or reported during the year in the course of our audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year and upto the date of this report.

(c) As represented to us by the management, the Company has not received any whistle-blower complaint during the year and upto the date of this report.

(xii) NIDHI COMPANY [CLAUSE 3(XII)]

As per information and explanation given by the management, the company is not a Chit Fund, Nidhi or Mutual Benefit Fund/ Society. Therefore, clause 3(xii) of the Companies (Auditor's Report) Order, 2020 is not applicable to the company.



(xiii) RELATED PARTY TRANSACTION [CLAUSE 3(XIII)]

As per information and explanation given by the management, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details of such transactions have been disclosed in the standalone financial statements etc., as required by the applicable accounting standards.

(xiv) INTERNAL AUDIT [CLAUSE 3(XIV)]

As per section 138 of the Companies Act, 2013 Internal Audit is not applicable to the Company, therefore, details under clause 3(xiv) of the Companies (Auditor's Report) Order, 2020 are not applicable to the company.

(xv) NON CASH TRANSACTION [CLAUSE 3(XV)]

As per information and explanation given by the management, the company has not entered into any non-cash transactions with directors or persons connected to its directors during the year under review. Therefore, compliance pursuant to the provisions of section 192 of Companies Act, 2013 is not applicable. Therefore, details under clause 3 (xv) of the Companies (Auditor's Report) Order, 2020 are not applicable to the company.

(xvi) REGISTER UNDER RBI ACT 193(4) [CLAUSE 3(XVI)]

(a) According to the information and explanation given by the management, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

(b) The company has not conducted any Non-Banking Financial or Housing Finance activities during the year.

(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

Accordingly, the provisions of sub clauses (a), (b) and (c) of clause (xvi) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company.

(xvii) CASH LOSSES [CLAUSE 3(XVII)]

As Per the Financial Statements, the Company has not incurred cash losses. Thus, details under Clause 3(xvii) of the Companies (Auditor's Report) Order, 2020 are not applicable to the company.

(xviii) RESIGNATION OF THE STATUTORY AUDITOR DURING THE YEAR [CLAUSE 3(XVIII)]

During the year under review, Regarding the resignation of the erstwhile statutory auditors during the financial year, we report that we have obtained and reviewed the relevant communications, including the statement filed in Form ADT-3. Based on our procedures performed, we have considered the issues, objections, or concerns, if any, brought to our attention by the outgoing auditors, and are satisfied that these have been appropriately addressed by the management, or that no material issues, objections, or concerns were raised during their tenure and subsequent resignation.



(xix) LIABILITY SETTLEMENT CAPABILITY[CLAUSE 3(XIX)]

On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of liabilities, other information accompanying the financial statements, knowledge of Board of Directors and Management plans of the company – In our opinion no material uncertainty exists as on the date of the audit report that the company is 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) TRANSFER OF UNSPENT AMOUNT [CLAUSE 3(XX)]

(a) In our opinion and according to the information and explanations given to us, the company has incurred its total CSR expenditure during the financial year. Accordingly, the provisions regarding the transfer of unspent CSR amounts (other than ongoing projects) to a Fund specified in Schedule VII of the Companies Act, 2013, within six months of the expiry of the financial year, are not applicable.

(b) In our opinion and according to the information and explanations given to us, there were no ongoing projects during the year requiring the transfer of any unspent CSR amount to a special account in compliance with the provisions of sub-section (6) of Section 135 of the Companies Act, 2013.

(xxi) QUALIFICATION OR ADVERSE REMARK [CLAUSE 3(XXI)]

In our opinion and according to the information and explanations given to us, there have been no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements; Therefore, disclosure under clause 3 (xxi) of the Companies (Auditor's Report) Order, 2020 is not applicable to the company.

For UCC & Associates LLP

Chartered Accountants

FRN: 010585N/N500017

Bhoomi Padia

CA Bhoomi Padia

Designated Partner

Membership No. 631951

Place: Mumbai

Date: 17/09/2025

UDIN: 25631951BNQWT5499



ANNEXURE (B) TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 2(f) under the heading "Report on other legal and regulatory requirements" of our report of even date on account of Enrich Global Infra Limited (Formerly known as Enrich RD Infracore Private Limited) ("the Company") for the year ended 31st March 2025, Report on the Internal Financial Controls under Clause (i) of Sub section 3 of section 143 of the Companies Act, 2013 ("the Act"))

We have audited the internal financial controls over financial reporting of **Enrich Global Infra Limited (Formerly known as Enrich RD Infracore Private Limited)** ("the Company") as of 31st March, 2025 in conjunction with our audit of the financial statements of the company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR THE INTERNAL FINANCIAL CONTROLS

The Company's management 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 (the "Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the Safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We have conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by the Institute of Chartered Accountants of India and deemed to be 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 risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

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

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and preparation of the financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes policies and procedures that:

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions 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 expenditure 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 Ind AS financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

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



OPINION

In our opinion, to the best of our information and according to the explanation 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 31st March, 2025, 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 UCC & Associates LLP

Chartered Accountants
FRN: 010585N/N500017

Bhoomi Padia

**CA Bhoomi Padia**

Partner

Membership no.: 631951

Place: Mumbai

Date: 17/09/2025

UDIN: 25631951BNQWT5499

Enrich Global Infra Limited
(CIN - U42102MH2007PLC173318)

(Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)

Annual Report FY 2024-25

Standalone Balance Sheet as at 31st March, 2025

(Amount in ₹)

Particulars	Note No.	Figures as at the end of current reporting period		Figures as at the end of previous reporting period	
I. EQUITY AND LIABILITIES					
Shareholder's Funds					
Share Capital	2	81,37,880		78,01,880	
Reserves and Surplus	3	37,65,01,416	38,46,39,296	26,15,51,347	26,93,53,227
Non Current Liabilities					
Long Term Borrowings	4	17,82,90,695		9,55,02,501	
Other Long Term liabilities	5	23,31,203		22,96,251	
Deferred Tax Liabilities (net)	12	-	18,06,21,898	4,01,747	9,82,00,499
Current Liabilities					
Short Term Borrowings	6	20,52,05,885		21,68,25,128	
Trade Payables	7				
(i) Total outstanding dues of micro enterprises and small enterprises	7.1	2,63,10,308		5,88,400	
(ii) Total Outstanding of creditors other than micro enterprises and small enterprises	7.2	11,80,24,914		3,46,79,174	
Other Current Liabilities	8	4,89,14,702		4,75,62,140	
Short-Term Provisions	9	2,36,88,147		3,08,58,502	
TOTAL			42,21,43,956		33,05,13,344
			98,74,05,150		69,80,67,070
II. ASSETS					
Non-Current Assets					
Property, Plant & Equipment and Intangible Assets	10				
(i) Tangible Assets		10,71,94,145		7,39,00,418	
(ii) Intangible Assets		-		-	
(iii) Capital Work in Progress		-	10,71,94,145	-	7,39,00,418
Non-Current Investments	11	14,63,86,010		14,52,02,437	
Deferred Tax Asset (Net)	12	3,09,754		-	
Other Non Current Assets	13	13,33,79,701	28,00,75,465	16,67,12,399	31,19,14,836
Current Assets					
Current Investments					
Inventories	14	22,81,45,936		15,43,35,438	
Trade Receivables	15	27,45,79,397		7,31,06,583	
Cash and Cash Equivalents	16	5,36,523		4,31,848	
Short Term Loans & Advances	17	94,25,020		1,42,63,024	
Other Current Assets	18	8,74,48,665	60,01,35,541	7,01,14,923	31,22,51,816
TOTAL			98,74,05,150		69,80,67,070
III. Contingent Liabilities and Commitments	31				
IV. Significant Accounting Policies	1				

The accompanying notes from 1-33 form integral part of the standalone financial statements.

In terms of our report of even date.

For UCC & Associates LLP

Chartered Accountants
FRN.: 010585N/N500017

Bhoomi Padia

CA Bhoomi Padia
Partner
Membership No.: 631951

Place: Mumbai

Date: 17/09/2025

UDIN: 25631951BNQWT5499



For and on behalf of the Board of Directors of

Enrich Global Infra Limited
(Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)

Sunil
Sunil Hariprasad Aggarwal
Managing Director
(DIN - 00022713)

Vikas
Vikas Agrawal
CFO

Manali
Manali Agrawal
Director
(DIN - 06915571)

Shubham
Shubham Viren Upadhyay
Company Secretary
(M.No - A75440)

Enrich Global Infra Limited

(CIN - U42102MH2007PLC173318)

(Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)

Annual Report FY 2024-25

Standalone Profit & Loss Statement for the year ended 31st March, 2025

(Amount in ₹)

Particulars		Note No.	Figures for the Year ended on current reporting period	Figures for the Year ended on previous reporting period
Income				
I.	Revenue from operations	19	1,34,71,34,555	1,30,30,25,810
	Other Income	20	1,09,92,001	91,26,935
	Total Income		1,35,81,26,556	1,31,21,52,745
II. Expenses				
	Cost of Materials & Components consumed	21	1,08,04,58,107	1,09,40,49,856
	Changes in inventories of Finished Goods, Work in progress and stock in trade	22	(3,19,24,109)	(2,85,47,873)
	Employee benefit expense	23	8,10,43,670	6,21,94,576
	Financial costs	24	3,94,32,420	3,22,31,506
	Depreciation and amortization expense	10	1,53,98,754	1,41,12,812
	Other expenses	25	6,42,47,846	7,50,47,513
	Total Expenses		1,24,86,56,689	1,24,90,88,389
III.	Profit/(Loss) before Exceptional and Extraordinary items and tax (I - II)		10,94,69,867	6,30,64,356
IV.	Exceptional Items	26	18,24,601	15,753
V.	Profit/(Loss) before Extraordinary items and tax (III-IV)		10,76,45,266	6,30,48,604
VI.	Extraordinary Items	-	-	-
VII.	Profit/(Loss) before Tax (V-VI)		10,76,45,266	6,30,48,604
VIII.	Tax expenses:			
	(a) Current tax expense for Current Year		2,75,10,698	1,62,03,958
	(b) Deferred tax Expense/Income		(7,11,500)	-
			2,67,99,198	1,62,03,958
X.	PROFIT/(LOSS) FOR THE YEAR (VII-VIII)		8,08,46,068	4,68,44,646
XI.	Earnings per Equity Shares : Nominal Value ₹100 per share	27		
	(1) Basic		249.14	144.36

The accompanying notes from 1-33 form integral part of the standalone financial statements.

In terms of our report of even date.

For UCC & Associates LLP

Chartered Accountants



CA Bhoomi Padia

Partner

Membership No.: 631951

Place: Mumbai

Date: 17/09/2025

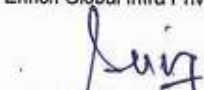
UDIN: 25631951BNQWT5499



For and on behalf of Board of Directors of

Enrich Global Infra Limited

(Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)



Sunil Hariprasad Agrawal

Managing Director

(DIN - 00022713)



Vikas Agrawal

CFO



Manali Agrawal

Director

(DIN - 06915571)



Shubham Viren Upadhyay

Company Secretary

(M.No - A75440)

Enrich Global Intra Limited
 (CIN - U31401MH2007PTC173318)
 (Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)
 Annual Report FY 2024-25
Standalone Cash Flow Statement for the year ended 31st March, 2025

(Amount in ₹)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Profit/(Loss) before Tax	10,76,45,266	6,30,48,604
A. Cash Flow From Operating Activities		
Adjustments for:		
Reserve and Surplus	-	18,81,669
Depreciation and amortisation expenses	1,53,98,754	1,41,12,812
Finance Cost	3,94,32,420	3,22,31,506
Fixed Asset Written off	18,31,835	-
Impairment of Asset	10,070	-
Sundry Balances written back	(2,88,596)	-
Sundry Balances written off	39,52,160	-
Gratuity	49,92,618	-
Operating Profit before Working Capital Changes	6,53,29,261	4,82,25,987
Adjustments for:		
Decrease/(Increase) in Inventories	(7,38,10,499)	(2,05,47,363)
Decrease/(Increase) in Receivables	(18,88,85,626)	(4,30,20,802)
Decrease/(Increase) in Short Term Loans & Advances	48,38,004	7,26,445
Decrease/(Increase) in Other Current Assets	(3,07,01,960)	(1,08,46,241)
Increase/(Decrease) in Short Term Borrowings	(1,16,19,243)	6,11,75,594
Increase/(Decrease) in Payables	10,92,77,913	2,22,72,182
Increase/(Decrease) in Other Current Liabilities	97,28,170	84,49,015
Increase/(Decrease) in Short Term Provisions	(70,92,023)	13,71,736
Cash generated from operations	(18,62,65,265)	1,95,80,566
Less: Taxes Paid	(2,75,10,698)	(1,62,03,958)
Net Cash flow from/(used in) Operating activities	(4,28,01,436)	11,46,51,198
B. Cash Flow From Investing Activities		
Purchase of Fixed Asset	(5,05,34,384)	(5,35,86,918)
Interest and income from current investments	-	98,54,932
Non Current Investments	(11,83,571)	(39,95,826)
Net Cash Flow from/(used in) Investing activities	(5,17,17,955)	(4,77,27,812)
C. Cash Flow From Financing Activities		
Proceeds From Borrowing	8,27,68,184	(3,32,13,715)
Proceeds from Loan	1,67,93,351	-
Other Proceeds	34,952	-
Proceeds from issue of shares	3,36,001	-
Securities Premium	3,41,04,000	-
Finance cost	(3,94,32,420)	(3,22,31,506)
Cash and bank ABNCO Vie win private Limited	-	-
Net Cash Flow from/(used in) financing activities	9,46,24,067	(6,54,45,220)
Net Increase/(Decrease) in Cash and cash equivalents(A+B+C)	1,04,675	14,78,165
Cash and cash equivalents as at the commencement of the year	4,31,848	(10,46,318)
Cash and cash equivalents as at the end of the year	5,36,523	4,31,848
Net Increase/(Decrease) in Cash and cash equivalents	1,04,675	14,78,165

The accompanying notes from 1-33 form integral part of the standalone financial statements.

In terms of our report of even date attached herewith.

For UCC & Associates LLP
 Chartered Accountants

Bhoomi Padia
 CA Bhoomi Padia
 Partner
 Membership No.: 631951



Place: Mumbai
 Date: 17/09/2025
 UDIN: 256319518NQW15499



For and on behalf of the Board of Directors of
Enrich Global Intra Limited
 (Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Intra Private Limited)

Sunil Hari
 Sunil Hari Prasad Agrawal
 Managing Director
 (DIN - 00022713)

Mandali
 Mandali Agrawal
 Director
 (DIN - 06915571)

Vikas
 Vikas Agrawal
 CFO

Shubham Virendra
 Shubham Virendra Upadhyay
 Company Secretary
 (M.No - A75440)

Enrich Global Infra Limited
(Formerly known as Enrich RD Infraprojects Private Limited &
Enrich Global Infra Private Limited)
CIN: U42102MH2007PLC173318
Annual Report 2024-25
Notes to the Financial Statements for the year ended 31st March, 2025

Company's Basic Information:

Enrich Global Infra Limited (Formerly known as Enrich RD Infraprojects Private Limited) is a Public Company incorporated on 21th August 2007. It is classified as Non-govt Company and is registered at Registrar of Companies, Mumbai. It's Corporate Identification Number is (CIN) U42102MH2007PLC173318 and its registration number is 173318. Its registered office address is B-212, Western Edge II, Off W.E Highway, CCI Compound, Behind Metro Mall, Borivali (East), Mumbai City, Mumbai, Maharashtra, India, 400066.

Pursuant to the scheme of amalgamation approved by NCLT dated 17th May 2024, Company ABNCO Vie Win Ent Private Limited has been amalgamated with Enrich RD Infra Private Limited. The name of the transferee company has been changed to Enrich Global Infra Limited. The amalgamation has been accounted for under the Pooling of Interests method as prescribed under AS 14.

Accordingly:

All the assets, liabilities, and reserves of ABNCO Vie Win Ent Private Limited have been recorded at their book values.

No goodwill has been recognised as the amalgamation is considered to be in the nature of a merger.

All inter-company balances and transactions between the Transferor and Transferee Companies have been eliminated.

Note 1: Significant Accounting policies:

a) Basis of preparation of financial statements (AS -1)

These financial statements are prepared in accordance with India Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013 ("the Act") read with Rule 7 of Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

b) Valuation of Inventories (AS -2)

Inventories are valued at cost or net realizable value, whichever is lower, computed on a weighted average basis after providing cost of obsolescence and other anticipated losses wherever considered necessary. Cost comprises expenditure incurred in the normal course of business in bringing the inventories to their present location and condition.



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Enrich Global Infra Limited
(Formerly known as Enrich RD Infraprojects Private Limited &
Enrich Global Infra Private Limited)
CIN: U42102MH2007PLC173318
Annual Report 2024-25
Notes to the Financial Statements for the year ended 31st March, 2025

In case Invoices approved for payment but the Railway Department has retained some amount out of approved invoice amount, the same been regrouped under work in progress.

c) Cash and cash equivalents (AS-3)

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

d) Use of estimates (AS -5)

The preparation of financial statements in conformity with "Indian GAAP" 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 fixed assets both tangible and intangible assets and provision for impairment, valuation of inventories, assessment of recoverable amounts of deferred tax assets, provision for sales returns, provision for obligations relating to employees, provisions against litigations and contingencies. Estimates and underlying assumptions are reviewed on an ongoing basis. Actual results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognized in the period in which the results are known / materialize.

e) Revenue recognition (AS -9)&Accounting of Construction Contracts (AS -7)

i) The Company follows a mercantile system of Accounting and recognizes income and expenditure on an accrual basis. Unbilled revenue is treated as income considering the entries appearing in form no. 26AS of i.t act of this financial year. Contract Revenue has been recognized as the net of the amount approved after deducting the retention money an unapproved held by the customer which was disclosed under the head in Work in Progress.

ii) Other Income

Revenue is recognized only when it is reasonably certain that the ultimate collection will be made.

f) Property, Plant & Equipment

Tangible Assets: (AS-10)

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if



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Enrich Global Infra Limited
(Formerly known as Enrich RD Infraprojects Private Limited &
Enrich Global Infra Private Limited)

CIN: U42102MH2007PLC173318

Annual Report 2024-25

Notes to the Financial Statements for the year ended 31st March, 2025

any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

Subsequent expenditures related to an item of Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Projects under which assets are not ready for their intended use are disclosed under Capital Work-in-Progress.

Depreciation(AS-10)

Depreciation on fixed assets is provided on the written down value as per schedule II of the Companies Act, 2013. Depreciation for assets purchased / sold during a period is proportionately charged. Individual low cost assets (acquired for 5,000/- or less) are depreciated over a period of one year from the date of acquisition.

Depreciation and amortization methods, useful lives and residual values are reviewed periodically, including at each financial year end.

g) Investment (AS – 13)

Investments are either classified as current or long-term based on Management's intention at the time of purchase. Current investments are carried at the lower of cost and fair value of each investment individually. Long-term investments are carried at cost less provisions recorded to recognize any decline, other than temporary, in the carrying value of each investment.

h) Employee benefit (AS-15)

i) Short-term employee benefits are recognized as an expense at the undiscounted amount in the Statement of Profit and Loss of the year in which the employee has rendered services.

ii) Eligible employee of the company received benefit from provident fund, both eligible employee & company make contribution to the provident fund plan equal to specified percentage of covered employee salary.

i) Borrowing cost (AS-16)

Borrowing costs that are attributable to the acquisition, construction or production of a qualifying asset is capitalized as part of the cost of that asset. Other borrowing costs are recognized as an expense in the year in which they are incurred.

j) Earnings per share (AS – 20)

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



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Enrich Global Infra Limited
(Formerly known as Enrich RD Infraprojects Private Limited &
Enrich Global Infra Private Limited)
CIN: U42102MH2007PLC173318
Annual Report 2024-25
Notes to the Financial Statements for the year ended 31st March, 2025

computed by dividing the net profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The diluted potential equity shares are adjusted for the proceeds receivable, had the shares been actually issued at fair value, which is the average market value of the outstanding shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. The number of shares and potentially dilutive equity shares are adjusted retrospectively for all periods presented for any share splits and bonus shares issues including for changes effected prior to the approval of the financial statements by the Board.

k) Income tax (AS – 22)

Income tax is accrued in the same period that the related revenue and expenses arise. A provision is made for income tax annually, based on the tax liability computed, after considering tax allowances and exemptions. Provisions are recorded when it is estimated that a liability due to disallowances or other matters is probable. Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives rise to future economic benefits in the form of tax credit against future income tax liability, is recognized as an asset in the Balance Sheet if there is convincing evidence that the Company will pay normal tax after the tax holiday period and the resultant asset can be measured reliably. The Company offsets, on a year on year basis, the current tax assets and liabilities, where it has a legally enforceable right and where it intends to settle such assets and liabilities on a net basis.

The differences that result between the profit considered for income taxes and the profit as per the financial statements are identified, and thereafter a deferred tax asset or deferred tax liability is recorded for timing differences, namely the differences that originate in one accounting period and reverse in another, based on the tax effect of the aggregate amount of timing difference. The tax effect is calculated on the accumulated timing differences at the end of an accounting period based on enacted or substantively enacted regulations. Deferred tax assets in situations where unabsorbed depreciation and carry forward business loss exists, are recognized only if there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax asset can be realized. Deferred tax assets, other than in situations of unabsorbed depreciation and carry forward business loss, are recognized only if there is reasonable certainty that they will be realized.

Deferred tax assets are reviewed for the appropriateness of their respective carrying values at each reporting date. Deferred tax assets and deferred tax liabilities have been offset wherever the Group has a legally enforceable right to set off current tax assets against current tax liabilities and where the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority.



Enrich Global Infra Limited
(Formerly known as Enrich RD Infraprojects Private Limited &
Enrich Global Infra Private Limited)

CIN: U42102MH2007PLC173318

Annual Report 2024-25

Notes to the Financial Statements for the year ended 31st March, 2025

l) Impairment of Assets (AS – 28)

The Management periodically assesses, using external and internal sources, whether there is an indication that an asset may be impaired. An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal.

An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years.

m) Provisions and contingent liabilities (AS – 29)

A provision is recognized if, as a result of a past event, the company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

n) The Company is required to comply with the amendments in Schedule III of Companies Act, 2013 notified on 24-03-2021, with effect from 01-04-2021. Accordingly, the Company has complied with the disclosure and presentation requirements as per the aforesaid amendments and reclassified the items in the previous years, to conform to current year classification. In addition to the same, the Company's management has prepared its financial statements in two forms i.e. INR Format and Rounded Off Format as required vide the aforementioned notification.

o) Other accounting policies not specifically mentioned above are in accordance with the Generally Accepted Accounting Principles ("Indian GAAP").

p) Business of the company is spread in the different geographic regions within India. Accounts of the said geographic region are maintained at the registered office in Mumbai, Maharashtra in accordance with generally accepted accounting principles in India Therefore, the company has not appointed a separate auditor as branch auditor in a different geographic region as per section 143(8) of the companies Act, 2013.



Signature

Enrich Global Infra Limited**(Formerly known as Enrich RD Infraprojects Private Limited)****CIN: U31401MH2007PTC173318****Annual Report 2024-25****Notes to the Financial Statements for the year ended 31st March, 2025**

q) Previous year's figures have been re-grouped and/or re-arranged wherever considered necessary.

For UCC & Associates LLP

Chartered Accountants

FRN.: 010585N/N500017

Bhoomi Padia


CA Bhoomi Padia

Partner

Mem.No. 631951

Mumbai,

Date: 17/09/2025

UDIN: 25631951 BN&WT 5499

For and on behalf of Board of Directors of

Enrich Global Infra Limited**(Formerly Known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)**

Manali Agrawal


Manali Agrawal

Director

DIN. 06915571

Vikas Agrawal
Vikas Agrawal

CFO

Sunil Agrawal
Sunil Agrawal
 Managing Director
 DIN. 00022713

Sunil Agrawal

Managing Director

DIN. 00022713

Shubham Viren Upadhyay
Shubham Viren Upadhyay
 Company Secretary
 M. No. A75440

Shubham Viren Upadhyay**Company Secretary****M. No. A75440**

Enrich Global Infra Limited

(CIN - U42102MH2007PLC173318)

(Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)

Annual Report FY 2024-25

Notes to the Standalone Financial Statements as at ended 31st March, 2025

(Amount in ₹)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period		
2 Share Capital				
Authorized Share Capital 2,00,00,000 equity shares (31st March, 2024 : 40,00,000 equity shares) of Rs. 10/- each	20,00,00,000	4,00,00,000		
Issued, subscribed and fully paid-up shares 8,13,788 equity shares (31st March, 2024 : 7,80,188 equity shares) of Rs. 10/- each fully paid up	81,37,880	78,01,880		
Total issued, subscribed and fully paid-up share capital	81,37,880	78,01,880		
a. Reconciliation of the shares and amount outstanding at the beginning and at the end of the reporting period:				
Particulars	As at 31st March, 2025		As at 31st March, 2024	
Equity shares with voting rights:				
Subscribed and fully paid up share capital	7,80,188	32,45,000	3,24,500	32,45,000
Add/Less: Changes in Equity Shares during the year	33,600	3,36,000	4,55,688	45,56,880
No. of Shares Outstanding at the end of the period	8,13,788	35,81,000	7,80,188	78,01,880
b. Terms/rights attached to equity shares				
(i) The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.				
(ii) In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.				
c. Shareholding of Promoters:				
Shares held by Promoters at the end of the year				
Name of the Promoter	No. of shares	% of total shares	% of change during the year	
Sunil Agrawal	75,000	9.22%	No Change	
ABNCO Holdings Private Limited (Previously known as Manali Realcon Pvt Ltd)	5,66,534	69.60%	No Change	
Surekha Natwar Lal Agarwal	64,660	7.95%	No Change	
Manali Agrawal	15,000	1.84%	No Change	
Shalini Agrawal	24,694	3.03%	No Change	
Manav Agrawal	34,300	4.21%	No Change	
	7,80,188	95.85%		
d. Statement of Changes in Equity				
Balance at the beginning of the year				
Equity shares of Rs.10/- each: Rs. 32,45,000/-			7,80,188	3,24,500
Changes in equity share capital during the year			33,600	4,55,688
Balance at the end of the year			8,13,788	7,80,188
e. Details of shareholders holding more than 5% shares in the company				
Name of Shareholder	As at 31st March, 2025		As at 31st March, 2024	
	No. of Shares	%	No. of Shares	%
<u>Equity shares of ₹10 each fully paid</u>				
Sunil H. Agrawal	75,000	9.22%	75,000	9.61%
ABNCO Holdings Private Limited (Previously known as Manali Realcon Pvt Ltd)	5,66,534	69.62%	5,66,534	72.62%
Surekha Agrawal	64,660	7.95%	64,660	8.29%
	7,06,194	86.78%	7,06,194	90.52%
As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.				
3 Reserves & Surplus				
l) Securities Premium Reserve				
Balance as per the last financial statements			3,33,85,000	3,33,85,000
Add: Received during the year			3,41,04,000	-
Add: Amalgamation of ABNCO Vie Win Ent Private Limited			-	-
Balance carried forward to Balance Sheet			6,74,89,000	3,33,85,000

Enrich Global Infra Limited

(CIN - U42102MH2007PLC173318)

(Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)

Annual Report FY 2024-25

Notes to the Standalone Financial Statements as at ended 31st March, 2025

(Amount in ₹)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
II) Surplus/(Deficit) in statement of Profit and Loss		
Balance as per the last financial statements	20,29,21,228	15,41,94,912
Add/Less: Profit/(Loss) for the year	8,08,46,068	4,68,44,646
Add/Less: Profit from M/s Ambay Enrich JV of FY 2022-23 capitalized	-	18,47,677
Add/Less: Profit from M/s Enrich Trimurthi JV of FY 2022-23 capitalized	-	33,992
Net Surplus/(Deficit) in the statement of profit and loss	28,37,67,296	20,29,21,227
III) Amalgamation Adjustment Reserve		
Balance at the beginning of the year	2,52,45,120	2,52,45,120
Addition during the year	-	-
Balance carried forward to Balance Sheet	2,52,45,120	2,52,45,120
Total Reserves and Surplus	37,65,01,416	26,15,51,347

3.1 Amalgamation of ABNCO Vie Win Ent Private Limited with Enrich RD Infra Private Limited

Pursuant to the scheme of amalgamation approved by NCLT dated 17 May 2024, Company ABNCO Vie Win Ent Private Limited Vie Win Ent Private Limited has been amalgamated with Company Enrich RD Infra Private Limited. The amalgamation has been accounted for under the Pooling of Interests method as prescribed under AS 14.

Accordingly:

All the assets, liabilities, and reserves of ABNCO Vie Win Ent Private Limited have been recorded at their book values in the Financial Year 2023-24.

No goodwill has been recognised as the amalgamation is considered to be in the nature of a merger.

All inter-company balances and transactions between the Transferor and Transferee Companies have been eliminated.

3.2 : Joint Venture Results

The profit/loss from the Company's joint venture(s) has not been recognised in these financial statements as the financial results of the joint venture(s) have not been finalised up to the date of preparation of these financial statements. The Company will account for its share of the profit/loss from the joint venture(s) in the period in which the finalised financial information becomes available.

4 Long Term Borrowings

Term Loan From Bank	10,59,69,548	7,30,02,501
Loans & Advances From Related Parties	7,23,21,147	2,25,00,000
	17,82,90,695	9,55,02,501
The above amount includes:		
Secured Borrowings	-	-
Unsecured Borrowings	17,82,90,695	9,55,02,501

4.1 Term loan of Sanction Amount ₹ 8,85,000 from Axis Bank Ltd.including current maturity which is disclosed in note no. 6 is secured against Vehicle Bolero Camper. The same is repayable in balance 36 equated monthly installment ending on july26. Rate of interest is fixed and predetermined in equated monthly installment.

4.2 Term loan of Sanction Amount ₹ 11,30,000 from Axis Bank Ltd.including current maturity which is disclosed in note no. 6 is secured against Vehicle -Bolero Neo. The same is repayable in balance 36 equated monthly installment ending on august26. Rate of interest is fixed and predetermined in equated monthly installment.

4.3 Term loan of Sanction Amount ₹ 18,61,000 from Axis Bank Ltd.including current maturity which is disclosed in note no. 6 is secured against Vehicle -Scorpio. The same is repayable in balance 36 equated monthly installment ending on august26. Rate of interest is fixed and predetermined in equated monthly installment.

4.4 Term loan of Sanction Amount ₹ 16,53,000 from Axis Bank Ltd.including current maturity which is disclosed in note no. 6 is secured against Vehicle -Eicher Pro. The same is repayable in balance 36 equated monthly installment ending on september27. Rate of interest is fixed and predetermined in equated monthly installment.

4.5 Term loan of Sanction Amount ₹ 3,00,00,000 from Deutsche Bank Ltd.including current maturity which is disclosed in note no. 6 is secured against Office No. B/212, Western Edge II, Behind Metro Mall, Western Express Highway, Borivali (east), Mumbai- 400066. The same is repayable in balance 180 equated monthly installment ending on june'33. Rate of interest is fluctuate and predetermined in equated monthly installment.

4.6 Term loan of Sanction Amount ₹ 40,00,000 from Deutsche Bank Ltd.including current maturity which is disclosed in note no. 6 is secured against top up loan of Office No. B/212, Western Edge II, Behind Metro Mall, Western Express Highway, Borivali (east), Mumbai- 400066. The same is repayable in balance 168 equated monthly installment ending on august'33. Rate of interest is fluctuate and predetermined in equated monthly installment.

4.7 Term loan of Sanction Amount ₹ 91,00,000 from Deutsche Bank Ltd.including current maturity which is disclosed in note no. 6 is secured against top up loan of Office No. B/212, Western Edge II, Behind Metro Mall, Western Express Highway, Borivali (east), Mumbai- 400066. The same is repayable in balance 120 equated monthly installment ending on april'33. Rate of interest is fluctuate and predetermined in equated monthly installment.

4.8 Term loan of Sanction Amount ₹ 3,08,00,000 from IDFC First Bank Ltd.,including current maturity which is disclosed in note no. 6 is secured against Office at Frist Floor, Silver Avenue, Poyar, Kandivali (w), Mumbai. The same is repayable in balance 240 equated monthly installment ending on october44. Rate of interest is fluctuate and predetermined in equated monthly installment.



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Enrich Global Infra Limited

(CIN - U42102MH2007PLC173318)

(Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)

Annual Report FY 2024-25

Notes to the Standalone Financial Statements as at ended 31st March, 2025

(Amount in ₹)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
4.9 Term loan of Sanction Amount ₹ 92,00,000 from IDFC First Bank Ltd. including current maturity which is disclosed in note no. 6 is secured against shop at ground Floor, Silver Avenue, Poisar, Kandivali (w), Mumbai . The same is repayable in balance 240 equivated monthly installment ending on october'44. Rate of interest is fluctuate and predetermined in equivated monthly installment.		
4.10 Term loan of Sanction Amount ₹ 2,21,25,000 from Kotak Mahindra Prime Ltd. including current maturity which is disclosed in note no. 6 is secured against Office No. 35,36 & 37 Gopal Bhuvan, 199, Princess Street, Mumbai- 400 002. The same is repayable in balance 144 equivated monthly installment ending on december'35. Rate of interest is fluctuate and predetermined in equivated monthly installment.		
4.11 Term loan of Sanction Amount ₹ 1,22,10,000 from Kotak Mahindra Prime Ltd. including current maturity which is disclosed in note no. 6 is secured against Office No. 32/33, Gopal Bhuvan, 199, Princess Street, Mumbai- 400 002. The same is repayable in balance 144 equivated monthly installment ending on feb 2037. Rate of interest is fluctuate and predetermined in equivated monthly installment.		
4.12 Equipment loan of Sanction Amount ₹ 54,00,000 from Kotak Mahindra bank Ltd. including current maturity which is disclosed in note no. 6 is secured against excavator. The same is repayable in balance 29 equivated monthly installment ending on June 2027, Rate of interest is fixed and predetermined in equivated monthly installment.		
4.13 Equipment loan of Sanction Amount ₹ 19,55,000 from Kotak Mahindra bank Ltd. including current maturity which is disclosed in note no. 6 is secured against excavator long arm. The same is repayable in balance 29 equivated monthly installment ending on June 2027, Rate of interest is fixed and predetermined in equivated monthly installment.		
5 Other Long Term liabilities		
Deposits	14,38,000	16,58,400
Deposits (Retention Money)	8,93,203	6,37,851
	23,31,203	22,96,251
6 Short Term Borrowings		
a) Loans repayable on Demand		
From Bank	19,52,36,284	20,66,94,758
Current maturities of Long Term Borrowing	99,69,601	1,01,30,370
b) Loans & Advances From Related Parties	-	-
	20,52,05,885	21,68,25,128
6.1 The company has been sanctioned various facilities by bank of baroda viz. Cash Credit Limit of Rs. 15Cr, B.G. Limit of Rs. 25Cr. And Overdraft facility of Rs. 4 cr & BG Limit of Rs. 0.95 cr of Punjab National Bank is outstanding against Ground Floor and First Floor, B-1 & B-2, Pashupati Complex, Kalwar, Bhiwandi.		
6.2 The Working Capital facility is sanctioned against lypothication of stocks, book debts and contracts (Primary Security).		
6.3 In Bank of baroda - The Credit facility is secured by way of Collateral Security offered by M/s. ABNCO Logistics Pvt Ltd. The facility is also covered by personal guarantee of Mr Sunil agrawal and Corporate Guarantee of ABNCO Holdings Pvt Limited (Earlier Known As Manali Realcon Pvt Ltd) & ABNCO Logistics Private Limited.		
6.4 In Punjab national Bank - The Credit facility is secured by way of Collateral Security offered by Company and ABNCO Holdings Pvt Limited (Earlier Known As Manali Realcon Pvt Ltd). The facility is also covered by personal guarantee of Mrs Surekha agrawal and Corporate Guarantee of ABNCO Holdings Pvt Limited (Earlier Known As Manali Realcon Pvt Ltd).		
7 Trade Payables		
7.1 Total outstanding dues of micro enterprises and small enterprises	2,63,10,308	5,88,400
7.2 Total outstanding dues of creditors for Expenses	11,80,24,914	3,46,79,174
	14,43,35,222	3,52,67,574
7.3 Trade Payables is subject to confirmation and reconciliation and consequent adjustment thereof, if any.		
7.4 According to information and explanation given to us by the management and to comply with the requirement of The Micro, Small and Medium Enterprises Development Act, 2006, the Company requested its suppliers to confirm it whether they are covered as Micro, Small or Medium enterprise as is defined in the said Act. Based on the communication received from such suppliers confirming their coverage as such enterprise, the company has recognized them for the necessary treatment as provided under the Act, from the date of receipt of such confirmations and based on such confirmation few of the trade payables fall under the category of MICRO, SMALL, MEDIUM ENTERPRISES as per MSMED Act, 2006 and no provision for interest paid/payable to them are made in the financial statements. 7.5 Fall under the category of MICRO, SMALL, MEDIUM ENTERPRISES as per MSMED Act, 2006 and no provision for interest paid/payable to them are made in the financial statements.		
8 Other Current Liabilities		
Other Payables		
(i) Statutory Dues (Contribution to PF and ESIC, Withholding taxes, Excise Duty, VAT, Service tax etc)	1,24,60,005	28,95,910
(ii) Advances for Expenses	7,28,683	3,00,513
(iii) Performance Security Deposits	3,08,66,287	3,57,94,985
(iv) Performance Guarantee	-	42,62,453
(v) Retention Money	48,59,727	43,08,279
	4,89,14,702	4,75,62,140
The above amount include:		
Secured Current Liabilities	-	-
Unsecured Current Liabilities	4,89,14,702	4,75,62,140



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Enrich Global Infra Limited

(CIN - U42102MH2007PLC173318)

(Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)

Annual Report FY 2024-25

Notes to the Standalone Financial Statements as at ended 31st March, 2025

(Amount in ₹)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
9 Short Term Provisions		
Provision for Employee Benefit	82,41,745	52,30,195
Other Provision	1,54,46,402	2,56,28,307
	2,36,88,147	3,08,58,502
11 Non Current Investments		
Investment in Properties	14,61,40,712	14,50,97,301
Investment in Joint Venture	1,55,298	1,05,136
Investment in Equity	90,000	-
Total Non Current investment	14,63,86,010	14,52,02,437
The above amount includes:		
a) Aggregate amount of quoted investments and market value thereof	-	-
b) Aggregate amount of unquoted investments	14,63,86,010	14,52,02,437
c) Aggregate provision for diminution in value of investments	-	-
d) Investment in properties (Advance)	-	-
	14,63,86,010	14,52,02,437
12 Deferred Tax Assets/ (Liabilities)		
Opening Deferred Tax Assets/(Liabilities)	(4,01,747)	(11,78,920)
Gratuity Payable	(49,92,618)	-
Deferred Tax Asset/(Liability)	(12,98,081)	-
WDV as per Companies Act, 2013	10,71,94,145	-
WDV as per Income Tax Act, 1961	9,94,64,987	-
Deferred Expenses (due to timing difference)	77,29,158	-
Deferred Tax Asset/(Liability)	20,09,580.97	-
Deferred Tax Asset/(Liability) charged to Profit and Loss	7,11,500	7,77,173
Deferred tax Assets/(Liability) Carried forward to Balance Sheet	3,09,754	(4,01,747)
13 Other Non Current Assets		
Security deposit	13,33,79,701	16,67,12,399
	13,33,79,701	16,67,12,399
The above amount includes		
Loans Receivable considered good - Secured	-	-
Loans Receivable considered good - unsecured	13,33,79,701	16,67,12,399
Loans Receivable which have significant increase in Credit Risk	-	-
Loans Receivable - credit impaired	-	-
13.1 The Company has not granted any loans or advance in the nature of loan to promoters, directors, KMP's and other related parties that are repayable on demand or without specifying any terms or period of repayment.		
14. Inventories		
Work In Progress	16,10,48,685	12,91,24,576
Stocks of Raw Materials	6,70,97,251	2,52,10,862
	22,81,45,937	15,43,35,438
15 Trade Receivables		
Unsecured, considered good unless stated otherwise		
Outstanding trade receivable		
Due from related parties		
Due from others	13,14,57,818	7,31,06,583
	13,14,57,818	7,31,06,583



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Enrich Global Infra Limited (CIN - U42102MH2007PLC173318) (Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited) Annual Report FY 2024-25 Notes to the Standalone Financial Statements as at ended 31st March, 2025		
(Amount in ₹)		
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Other receivables		
Due from related parties	-	-
Due from others	14,31,21,578	-
	14,31,21,578	-
	27,45,79,397	7,31,06,583
Trade Receivable considered good - Secured	-	-
Trade Receivable considered good - unsecured	27,45,79,397	7,31,06,583
Trade Receivable which have significant increase in Credit Risk	-	-
Trade Receivable - credit impaired	-	-
15.1 Balance under trade receivable is subject to confirmation and reconciliation and consequent adjustment thereof, if any		
15.2 Provision for doubtful debts: Periodically, the Company evaluates all customer dues to the Company for collectability. The need for provisions is assessed based on various factors including collectability of specific dues, risk perceptions of the industry in which the customer operates general economic factors, which could affect the customer's ability to settle. The Company normally provides for debtor where ascertained of recoverability is very less. The Company pursues the recovery of the dues, in part or full.		
Note : Trade Receivables include debt due from:		
Firms in which any Director is a partner	-	-
Due from others	27,45,79,397	7,31,06,583
	27,45,79,397	7,31,06,583
16 Cash and Cash Equivalents		
Balances with Banks		
In Current Accounts	91,001	1,60,442
Cash on hand	4,45,523	2,71,407
	5,36,523	4,31,848
	5,36,523	4,31,848
16.1 Cash balance is physically verified at the closing date of the year by the management and certificate of the same is given to auditors.		
17 Short Term loans and advances		
Other loans and advances		
Advance to Others	94,25,020	1,42,63,024
	94,25,020	1,42,63,024
	94,25,020	1,42,63,024
Loans Receivable considered good - Secured	-	-
Loans Receivable considered good - unsecured	94,25,020	1,42,63,024
Loans Receivable which have significant increase in Credit Risk	-	-
Loans Receivable - credit impaired	-	-
17.1 The Company has not granted any loans or advance in the nature of loan to promoters, directors, KMP's and other related parties that are repayable on demand or without specifying any terms or period of repayment.		
18 Other Current Assets		
Statutory Dues Receivable/Refund	3,17,23,020	3,48,88,093
Other Current Assets	5,57,25,644	3,52,26,829
	8,74,48,664	7,01,14,923
The above amount includes:		
Secured, considered good	-	-
Unsecured, considered good	8,74,48,664	7,01,14,923
Unsecured, considered doubtful	-	-



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Enrich Global Infra Limited (CIN - U42102MH2007PLC173318) (Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global I Annual Report FY 2024-25 Notes to the Standalone Financial Statements for the year ended 31st March, 2025		
(Amount in ₹)		
Particulars	Figures for the year ended on current reporting period	Figures for the year ended on previous reporting period
19 Revenue From Operations		
(a) Sales & Contractual Revenue	1,34,71,34,555	1,30,30,25,810
	1,34,71,34,555	1,30,30,25,810
20 Other Income		
(a) Other non-operating income	1,09,92,001	91,26,935
	1,09,92,001	91,26,935
21 Cost of material consumed		
Inventory at the beginning of the year	2,52,10,861	3,32,11,371
Add: Purchase	74,01,44,085	72,85,42,813
Add: Branch Transfer	9,31,315	26,19,731
Add: Freight & Transportation Charges	1,97,51,967	2,26,32,974
Add: Material and Civil Cost	4,54,15,887	85
Add: Direct Cost	24,12,48,472	33,15,86,321
Add: Dredging Expenses	7,48,52,772	6,67,423
	1,14,75,55,359	1,11,92,60,717
Less: inventory at the end of the year	6,70,97,251	2,52,10,862
	1,08,04,58,107	1,09,40,49,856
22 Changes in inventories of finished goods, work in progress and stock in trade.		
<u>Inventories at the beginning of the year</u>		
Work in progress	12,91,24,576	10,05,76,703
<u>Inventories at the end of the year</u>		
Work in progress	16,10,48,685	12,91,24,576
	(3,19,24,109)	(2,85,47,873)
23 Employee benefit expense		
Salaries & Wages	7,59,07,036	5,86,72,989
Contribution towards provident and other funds	13,74,014	9,03,288
Staff welfare expenses	37,62,620	26,18,299
	8,10,43,670	6,21,94,576
24 Finance Cost		
Interest Expense	3,21,52,487	2,57,72,728
Other Borrowing Costs	72,79,933	64,58,777
	3,94,32,420	3,22,31,506
25 Other Expenses		
Commission & Brokerage	20,51,816	1,18,46,254
Manpower Security Expenses	91,29,689	43,61,383
Rates and taxes, excluding taxes on income	1,51,68,156	87,71,127
Repairs and Maintenance	8,12,840	3,87,473



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Enrich Global Infra Limited

(CIN - U42102MH2007PLC173318)

(Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global I)

Annual Report FY 2024-25

Notes to the Standalone Financial Statements for the year ended 31st March, 2025

(Amount in ₹)

Particulars	Figures for the year ended on current reporting period	Figures for the year ended on previous reporting period	
19 Revenue From Operations			
Legal & Professional Charges	1,52,84,335	2,07,69,029	
Miscellaneous expenses	2,18,01,011	2,89,12,247	
	6,42,47,846	7,50,47,513	
25.1 Miscellaneous Expenses includes Expenses made during the year having value less than 1% of turnover or Rs.1,00,000/- whichever is higher.			
25.2 Payment to Auditor's			
For Audit Fees	1,75,000	20,000	
For Other Professional Work	-	-	
	1,75,000	20,000	
26 Exceptional Items			
Fixed assets written off	18,14,531	-	
Loss on Impairment of Assets	10,070	15,753	
	18,24,601	15,753	
27 Earnings per Share			
Profit available for distribution to equity share holders	A	8,08,46,068	4,68,44,646
Weighted average no of equity shares	B	3,24,500	3,24,500
Basic Earnings per share	C=A/B	249	144



Enrich Global Infra Limited

(CIN - U31401MH2007PTC173318)

(Formerly known as Enrich RD Infraprojects Private Limited)

Annual Report FY 2024-25

Notes to the Standalone Balance Sheet as at 31st March, 2025

(Amount in ₹)

Note 28**Related Party Disclosure (As indentified by the Management) with whom transactions were carried out during the year**

28.1 Disclosure as required by Accounting Standard-18 (AS-18) - "Related Party Disclosures" as prescribed under section 133 of Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rule, 2014 and as recommended by Institute of Chartered Accountants of India (ICAI) are as follows :- Related party relationship on the basis of requirements of Accounting Standard 18 (AS-18) is identified by the management and relied upon by the Auditors.

Related Parties**a) Key Management Personnel**

ABNCO Holdings Private Limited

Sunil Hariprasad Agrawal	Director
Deepak Dashrath Redekar	Director
Manali Agrawal	Director
Prince Tiwari	Director
Chetan Ajay Dolphode	Director

b) Relatives of Directors**Surekha Natwar Agrawal**

Shree. Satishbhai Shantilal Agarwal	Father
Late. Shrimati Shakuntala Devi	Mother
Mr. Natwar Hariprasad Agrawal	Spouse
Mr. Maheshkumar Satishbhai Agrawal	Brother(s)
Mr. Nilesh Agrawal	Brother(s)
Mr. Vikas Satish Agrawal	Brother(s)
Mr. Manav Natwar Agrawal	Son(s)
Ms. Manali Agrawal	Daughter(s)
Shri. Hariprasad Agrawal	Spouse's Father
Smt. Santoshdevi H Agrawal	Spouse's Mother
Mr. Narendrakumar H Agrawal	Spouse's Brother(s)
Mr. Sunil Hariprasad Agrawal	Spouse's Brother(s)
Mrs. Nirmalaben Mahendra Agrawal	Spouse's Sister(s)
Mrs. Anjudevi Yogesh Agrawal	Spouse's Sister(s)
Mrs. Chinu Bansal	Spouse's Sister(s)

Sunil Hariprasad Agrawal (Promoter)

Shri. Hariprasad Agrawal	Father
Smt. Santoshdevi H Agrawal	Mother
Mrs. Shalini Sunil Agrawal	Spouse
Mr. Natwar Hariprasad Agrawal	Brother(s)
Mr. Narendrakumar H Agrawal	Brother(s)
Mrs. Nirmalaben Mahendra Agrawal	Spouse's Sister(s)
Mrs. Anjudevi Yogesh Agrawal	Spouse's Sister(s)
Mrs. Chinu Bansal	Spouse's Sister(s)
Mr. Yash Sunil Agrawal	Son(s)
Mrs. Mouli Sunil Agrawal	Daughter(s)
Late. Babulal Agrawal	Spouse's Father
Smt. Santosh Babulal Agrawal	Spouse's Mother
Mr. Sandeep Kumar Gupta	Spouse's Brother(s)
Mrs. Kiran Yogesh Agrawal	Spouse's Sister(s)
Mrs. Poonam Rajneesh Agrawal	Spouse's Sister(s)
Mrs. Madhu P Saraf	Spouse's Sister(s)
Manali Agrawal (Promoter)	
Mr. Natwar Hariprasad Agrawal	Father(s)
Mrs. Surekha Natwar Agrawal	Mother(s)
Mr. Manav Natwar Agrawal	Brother(s)

c) Body corporates where control exists:

Handwritten signatures and initials: A, MA, V, and a signature.

Enrich Global Infra Limited

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(Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)

Annual Report FY 2024-25

Notes to the Standalone Balance Sheet as at 31st March, 2025

(Amount in ₹)

Note 28

c) Transactions with Related Parties**KEY MANAGEMENT PERSONNEL & THEIR RELATIVES-**

Transactions	a) Key Management Personnel	b) Relatives of Key Management Personnel	c) Other Related Parties where control exists:
Remuneration to Directors			
Sunil H Agrawal	24,00,000		
Deepak Redekar	8,11,451		
Prince Tiwari	12,00,000		
Chetan Ajay Doiphode	7,20,322		
Salary			
Shalini Agrawal		18,60,000	
Kailashee Redekar		7,03,259	
Manav Agrawal		7,50,000	
Hariprasad Agrawal		4,20,000	
Nirmala Agrawal		8,40,011	
Raunak Agrawal		6,00,011	
Aparna Doiphode		5,62,903	
Professional Fees			
Natwar Agrawal		82,50,000	
Rent			
Surekha N Agarwal		30,00,000	
Sunil Agrawal		1,68,000	
ABNCO Holding Private Limited (Formerly known as Manali Realcon Private Limited)		12,00,000	
Loan from			
Shalini Agrawal			
Op. Balance as on 01.04.2024		-	
Add :- Loan received during the year		2,26,74,491	
		2,26,74,491	
Less :- Loan repaid during the year		25,13,970	
Cl. Balance as on 31.03.2025		2,01,60,521	
Lavesh Finance Ltd.			
Op. Balance as on 01.04.2024		2,25,00,000	
Add :- Loan received during the year		6,29,81,308	
		8,54,81,308	
Less :- Loan repaid during the year		3,33,20,682	
Cl. Balance as on 31.03.2025		5,21,60,626	
	51,31,773	8,93,07,331	



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Enrich Global Infra Limited

(CIN - U42102MH2007PLC173318)

(Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)

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Note No.29 Additional regulatory and other information as required by the Schedule III to the Companies Act 2013

Additional Regulatory Information pursuant to Clause 6L of General Instructions for preparation of Balance Sheet as given in Part I of Division II of Schedule III to the Companies Act, 2013, are given hereunder to the extent relevant and other than those given elsewhere in any other notes to the standalone financial statements.

(a) Ratios:

Particulars	Formula	As at 31st March,2025			As at 31st March,2024			% Variance
		Numerator	Denominator	Ratio	Numerator	Denominator	Ratio	
Current Ratio	Current Asset/Current Liabilities	60,01,35,541	42,21,43,956	1.42	31,22,51,816	33,05,13,344	0.94	50.48%
Reason for Variance		The variation is not more than 25%, hence not material.						
Debt-Equity Ratio	Total Debt/Shareholder's Fund	18,06,21,898	38,46,39,296	0.4696	9,82,00,499	26,93,53,227	0.3646	28.80%
Reason for Variance		The variation is due to Increase in borrowings during the year led to a higher Debt-Equity Ratio despite growth in shareholder's funds.						
Return on Equity Ratio	[Net Profit after Tax-Preference Dividend (if any)]/Average shareholder's Fund	8,08,46,068	32,69,96,261	0.25	4,68,44,646	24,49,90,073	0.19	29.30%
Reason for Variance		The ratio improved mainly due to an increase in net profit during FY 2024-25 as compared to FY 2023-24, which outpaced the rise in average shareholder's funds.						
Inventory Turnover Ratio	Cost of Goods Sold/Average Inventory	66,63,33,586	19,12,40,687	3.48	70,79,95,450	14,40,61,756	4.91	-29.10%
Reason for Variance		The decrease is due to lower cost of goods sold in FY 2024-25 compared to previous year, along with an increase in average inventory levels. This indicates slower movement of stock during the year.						
Trade Receivables Turnover Ratio	Net Credit Sales/Average Receivable	1,34,71,34,555	17,38,42,990	7.75	1,30,30,25,810	7,12,26,490	18.29	-57.64%
Reason for Variance		The sharp increase is due to significant growth in credit sales in FY 2024-25 compared to previous year, while the average receivables remained nearly constant. This indicates better recovery/collection efficiency during the year.						
Trade Payables Turnover Ratio	Cost of Material Consumed/Average Payable	1,08,04,58,107	8,98,01,398	12.03	1,09,40,49,856	2,41,31,483	45	-73.46%
Reason for Variance		The decrease is on account of higher average trade payables in FY 2024-25 compared to FY 2023-24, despite a marginal change in material consumption. This suggests extended credit period availed from suppliers during FY 2024-25.						
Net Capital Turnover Ratio	Net Sales/Working Capital	1,34,71,34,555	17,79,91,584	7.57	1,30,30,25,810	(1,82,61,529)	-71.35	-110.61%
Reason for Variance		The Net Capital Turnover Ratio has improved due to positive working capital in the current year as against negative working capital in the previous year, leading to a significant change in the ratio.						
Net Profit Ratio	Profit after Tax/Sales	8,08,46,068	1,34,71,34,555	0.06	4,68,44,646	1,30,30,25,810	0.04	66.93%
Reason for Variance		The improvement is mainly due to higher profit after tax in current year as compared to previous year, with a strong increase in sales revenue. This reflects improved profitability margins during the year.						
Return on Capital Employed	Profit before Tax/ Capital Employed	10,76,45,266	56,52,61,194	0.19	6,30,48,604	36,75,53,725	0.17	11.02%
Reason for Variance		The variation is not more than 25%, hence not material.						
Return on Investment	Income generated from Invested Funds/Average Total Assets	10,76,45,266	84,27,36,110	0.13	6,30,48,604	64,36,14,125	0.10	30.39%
Reason for Variance		The Return on Investment has improved due to higher income generated from invested funds as compared to the previous year supported by better utilization of assets during the year.						
Debt Service Coverage Ratio	Net Operating Income/Debt Service	10,94,69,867	18,06,21,898	0.61	6,30,64,356	9,82,00,499	0.64	5.63%
Reason for Variance		The variation is not more than 25%, hence not material.						



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Annual Report FY 2024-25				
(i) The Turnover is taken as the Net Sales and not the GST Turnover.				
(ii) For Trade Payable Turnover Ratio - The Total Net Purchase is taken and not the Purchase that appears in GSTR2B/GSTR2A.				
(iii) For Return on Investment Ratio - Average of Total Asset is taken.				
(iv) Capital Employed is taken as Total Asset - Current Liabilities				
(v) The turnover taken is from the sale of services of Franchisee & Royalty.				
(b) Pursuant to the scheme of amalgamation approved by NCLT dated 17 May 2024, Company ABNCO Vie Win Ent Private Limited Vie Win Ent Private Limited has been amalgamated with Company Enrich RD Infra Private Limited. The amalgamation has been accounted for under the Pooling of Interests method as prescribed under AS 14.				
(c) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.				
(d) The company has not taken any loan from any lender, financial institutions, banks nor money raised through the issue of debentures during the period.				
(e) The Company does not have any transactions with struck-off companies.				
(f) The Company does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies (ROC) as there are no secured loan beyond the statutory period.				
(g) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act 2013 read with Companies (Restrictions on number of Layers) Rules, 2017.				
(h) The company has not advanced or loaned or invested funds to any other person or entity, including foreign entities (intermediaries), with the understanding party shall other than the following parties -				
(i) 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				
(ii) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.				
(i) The Company has not received any funds from any person or entity, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall -				
(i) 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				
(ii) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.				
(j) The Company does not have any transactions which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).				
(k) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.				
(l) The Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. The quarterly returns or statements filed by the Company with the banks or financial institutions are in agreement with the books of accounts, except in the following cases-				
Quarter ended	As per financials	As per returns filed with banks	Difference	Reason
June 30, 2024				
Inventories	19,22,43,125	18,98,84,123	23,59,002	As per information and explanation given by the management to us, Difference due to reconciliation of stock after submission
Trade Receivables	17,15,65,283	17,85,73,703	-70,08,420	As per information and explanation given by the management to us, the difference in return/Statement submitted to bank and book is due to sales return and payment receipt reconciliation after the submission of stock statement to the bank.
Trade Payables	3,30,31,071	3,42,75,181	-12,44,110	As per information and explanation given by the management to us, the difference in return/ statement submitted to bank and books is due to Trade payable reported related to goods including services to Bank.
September 30, 2024				
Inventories	20,80,77,009	20,07,13,444	73,63,565	As per information and explanation given by the management to us, Difference due to reconciliation of stock after submission
Trade Receivables	25,46,98,608	24,87,54,133	59,44,475	As per information and explanation given by the management to us, the difference in return/Statement submitted to bank and book is due to sales return and payment receipt reconciliation after the submission of stock statement to the bank.
Trade Payables	7,57,31,189	6,00,81,763	1,56,49,427	As per information and explanation given by the management to us, the difference in return/ statement submitted to bank and books is due to Trade payable reported less in statement than appears in Books.



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Enrich Global Infra Limited				
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December 31, 2024				
Inventories	22,62,47,026	22,77,48,718	-15,01,692	As per information and explanation given by the management to us, Difference due to reconciliation of stock after submission
Trade Receivables	27,17,86,530	27,63,71,649	-45,85,119	As per information and explanation given by the management to us, the difference in return/Statement submitted to bank and book is due to sales return and payment receipt reconciliation after the submission of stock statement to the bank.
Trade Payables	6,34,61,803	5,64,03,026	70,58,777	As per information and explanation given by the management to us, the difference in return/ Statement submitted to bank and books is due to Trade payable reported less in statement than appears in Books.
March 31, 2025				
Inventories	22,81,45,937	21,39,41,290	1,42,04,647	As per information and explanation given by the management to us, Difference due to reconciliation of stock after submission
Trade Receivables	36,32,98,914	36,17,55,817	15,43,097	As per information and explanation given by the management to us, the difference in return/Statement submitted to bank and book is due to sales return and payment receipt reconciliation after the submission of stock statement to the bank.
Trade Payables	13,66,92,525	12,89,16,550	77,75,975	As per information and explanation given by the management to us, the difference in return/ statement submitted to bank and books is due to Trade payable reported less in statement than appears in Books.
Note No. 30. Property Plant and Equipment, Intangible Asstes & Capital Work in Progress.				
(a) Pursuant to the enactment of Companies Act 2013, the company has applied the estimated useful lives as specified in Schedule II, except in respect of certain assets as disclosed in Accounting Policy on Depreciation, Amortisation and Depletion. Accordingly the unamortised carrying value is being depreciated / amortised over the revised/remaining useful lives.				
(b) 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.				
(c) The Company has not revalued its Property, Plant and Equipment since the Company has adopted cost model as its accounting policy to an entire class of Property, Plant and Equipment.				
(d) The Company has not revalued its Intangible Asset since the Company has adopted cost model as its accounting policy to an entire class of Intangible Asset.				
Note .31 Corporate Social Responsibility (CSR)				
(Amount in ₹)				
Particulars	31st March, 2025			
Nature of CSR Activities				
To contribution towards the construction, repairs, renovation & maintenance of old age homes across the state of Maharashtra.	10,00,000			
Total CSR Expense	10,00,000			
Amount required to be spent by the company during the year - Rs. 9,22,906/-				
Amount of expenditure incurred - Rs.10,00,000/-				
During the year, no fresh charge to the Statement of Profit and Loss has been recognized on account of Corporate Social Responsibility (CSR) expenditure, as an adequate provision for CSR obligation had already been created in the previous years. Accordingly, the Provision For CSR has been reduced by ₹10,00,000 during the year, as reflected under Note No. 9 – Other Provisions.				
Note 32.Contingent Liabilities				
Particulars	As at			
	March 31, 2025	March 31, 2024		
A. Claims against the Company not acknowledged as debt.	84,98,87,678	50,75,22,878		
Note 33 : Going Concern-				
The Company's financial statements have been prepared using the going concern basis of accounting. Management is responsible for assessing the Company's ability to continue as a going concern, including whether the use of the going concern basis of accounting is appropriate. The use of the going concern basis of accounting is appropriate unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Management is also responsible for disclosing [in the financial statements] a material uncertainty of which management becomes aware related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.				
As part of our audit, we conclude regarding the appropriateness of management's use of the going concern basis of accounting in the preparation of the financial statements in the context of the applicable financial reporting framework. However the pending litigation (Refer Note 32) may or may not effect the going concern.				



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Annual Report FY 2024-25

Notes to the Standalone Financial Statements as at ended 31st March, 2025

10. Property, Plant & Equipment and Intangible Assets

Particulars	Gross Block				
	Value at the beginning of Reporting period	Addition during the year	Deduction during the year	Value at the end of Reporting Period	
Property, Plant & Equipment					
Factory Land (Leasehold) & Building					
Plant & Machinery	10,36,47,048	4,76,48,862	25,04,539	14,87,91,371	
Office Equipment	19,85,845	7,19,719	1,22,708	25,62,858	
Furniture & fixtures	28,01,023	8,14,089	1,38,710	34,76,402	
Vehicles	83,67,957	17,76,667	1,59,333	99,85,291	
Computer	15,63,264	6,92,645	16,911	22,38,998	
Electrical Equipments	41,17,267	-	-	41,17,267	
SUB TOTAL (A)	12,24,62,404	5,16,51,982	29,42,199	17,11,72,187	
Intangible Assets					
Software	-	-	-	-	
Barcode	-	-	-	-	
SUB TOTAL (B)	-	-	-	-	
Total (A + B)(Current Year)	12,24,62,404	5,16,51,982	29,42,199	17,11,72,187	
(Previous Year)	6,88,75,466	5,36,02,670	15,752	12,24,62,404	
Particulars	Depreciation				
	Value at the beginning of Reporting period	Addition during the year	Impairment (loss) /gain	Deduction during the year/Retained Earning	Value at the end of Reporting Period
Property, Plant & Equipment					
Factory Land (Leasehold) & Building					
Plant & Machinery	3,87,10,147	1,21,89,792	-	-	5,08,99,939
Office Equipment	15,09,293	3,27,512	9,563	-	18,46,368
Furniture & fixtures	11,64,820	5,28,625	-	-	16,93,445
Vehicles	40,59,294	13,84,762	-	-	54,44,056
Computer	10,57,447	5,59,318	-	-	16,16,765
Electrical Equipments	20,60,973	4,08,755	7,741	-	24,77,469
SUB TOTAL (A)	4,85,61,974	1,53,98,764	17,304	-	6,39,78,042
Intangible Assets					
Software	-	-	-	-	-
Barcode	-	-	-	-	-
SUB TOTAL (B)	-	-	-	-	-
Total (A + B)(Current Year)	4,85,61,974	1,53,98,764	17,304	-	6,39,78,042
(Previous Year)	74,77,539	26,31,201	-	-	1,01,08,740
Particulars	Net Block				
	WDV as at End of Reporting Period 31st March 2025	WDV as at Previous Reporting Period 31st March 2024			
Property, Plant & Equipment					
Factory Land (Leasehold) & Building	-	-			
Plant & Machinery	9,78,91,432	6,49,36,901			
Office Equipment	7,16,490	4,56,552			
Furniture & fixtures	17,82,957	16,36,203			
Vehicles	45,41,235	43,08,663			
Computer	6,22,233	5,05,817			
Electrical Equipments	16,39,798	20,56,294			
SUB TOTAL (A)	10,71,94,145	7,39,00,430			
Intangible Assets					
Software	-	-			
Barcode	-	-			
SUB TOTAL (B)	-	-			
Total (A + B)(Current Year)	10,71,94,145	7,39,00,430			
(Previous Year)	7,39,00,430	-			



Signature

Enrich Global Infra Limited

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(Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)

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Notes to the Standalone Financial Statements for the year ended 31st March, 2025

7.5 Ageing Schedule of Trade Payables

(Amount in ₹)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
As at 31st March, 2025					
(i) MSME	2,63,04,308	-	-	-	2,63,04,308
(ii) Others	11,80,30,914	-	-	-	11,80,30,914
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-
Total	14,43,35,222	-	-	-	14,43,35,222
As at 31st March, 2024					
(i) MSME	-	-	-	-	-
(ii) Others	3,52,67,574	-	-	-	3,52,67,574
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-
Total	3,52,67,574	-	-	-	3,52,67,574



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Annual Report FY 2024-25

Notes to Standalone Financial Statements as at 31st March, 2025

Note 15 Trade receivables**15.3 Ageing Schedule of Trade Receivables**

(Amount in ₹)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	
As at 31st March,2025						
Undisputed Trade Receivable						
(i) Considered good	19,84,89,351	7,50,89,812	30,00,233	-	-	27,45,79,397
(ii) Which have significant increase in credit risk and considered doubtful	-	-	-	-	-	-
(iii) Credit impaired	-	-	-	-	-	-
Disputed Trade Receivable						
(i) Considered good	-	-	-	-	-	-
(ii) Which have significant increase in credit risk and considered doubtful	-	-	-	-	-	-
(iii) Credit impaired	-	-	-	-	-	-
Total	19,84,89,351	7,50,89,812	30,00,233	-	-	27,45,79,397

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	
As at 31st March,2024						
Undisputed Trade Receivable						
(i) Considered good	7,04,14,503	-	21,92,080	5,00,000	-	7,31,06,583
(ii) Which have significant increase in credit risk and considered doubtful	-	-	-	-	-	-
(iii) Credit impaired	-	-	-	-	-	-
Disputed Trade Receivable						
(i) Considered good	-	-	-	-	-	-
(ii) Which have significant increase in credit risk and considered doubtful	-	-	-	-	-	-
(iii) Credit impaired	-	-	-	-	-	-
Total	7,04,14,503	-	21,92,080	5,00,000	-	7,31,06,583








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INDEPENDENT AUDITOR'S REPORT

To,

The Members of,

ENRICH GLOBAL INFRA LIMITED

(Formerly known as Enrich RD Infraprojects Private Limited)

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of **M/s. Enrich Global Infra Limited (Formerly known as Enrich RD Infraprojects Private Limited)** (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), which comprise the consolidated balance sheet as at 31st March 2025, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of their consolidated state of affairs of the Company as at 31st March, 2025, of their consolidated Profit, and its consolidated cash flows for the year then ended.

Basis for Opinion

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

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.



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Key Audit Matter

We draw attention to Note 3.1 to the financial statements which describe Pursuant to the scheme of amalgamation approved by NCLT dated 17 May 2024, Company ABNCO Vie Win Ent Private Limited Vie Win Ent Private Limited has been amalgamated with Company Enrich RD Infra Private Limited. The amalgamation has been accounted for under the Pooling of Interests method as prescribed under AS 14. Accordingly, All the assets, liabilities, and reserves of ABNCO Vie Win Ent Private Limited have been recorded at their book values in the Financial Year 2023-24. No goodwill has been recognised as the amalgamation is considered to be in the nature of a merger. All inter-company balances and transactions between the Transferor and Transferee Companies have been eliminated.

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

Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated 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.

Responsibilities of Management for the Consolidated Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these consolidated 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating



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

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

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as 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 consolidated 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 risk of material misstatement of the consolidated 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether has adequate internal financial controls systems 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 consolidated 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 consolidated Financial Statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the consolidated financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Company and such other entities included in the consolidated financial statements of which we are the independent auditors regarding, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period.

Other Matters

We did not audit the financial statements / financial information of subsidiaries, whose financial statements / financial information reflect total assets of Rs. 91,292/- (before consolidation adjustment) as at 31st March, 2025, total revenues of Rs. Nil (before consolidation adjustment) and net cash flows amounting to Rs. NA (before consolidation adjustment) for the year ended on that date, as considered in the consolidated financial statements. These financial statements / financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, jointly controlled entities and associates, is based solely on the reports of the other auditors.



Report on Other Legal and Regulatory Requirements

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

As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (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, except for the matters stated in the paragraph i(vi) below, on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
- (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the consolidated cash flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- (d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors of the Company as on 31st March, 2025 taken on record by the Board of Directors of the Company and the reports of the statutory auditors of its associate companies and jointly controlled companies incorporated in India, none of the directors of the Group companies, its associate companies and jointly controlled companies incorporated in India is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) In our opinion, the Group Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2025, 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. 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-B".



(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 explanation given to us, the remuneration paid by the company to its directors during the year is accordance with the provision of section 197 of the Act.

(h) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph (b) above on reporting under section 143(3)(b) of the Act and paragraph i(vi) of below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014; and

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

- i. The Company does not have any pending litigations except stated in note no. 32 forming part of the financial statement, which would impact its financial position.
- ii. The Group, its associates and jointly controlled entities did not have any material foreseeable losses on long-term contracts including derivative contracts.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company, and its subsidiary companies, associate companies and jointly controlled companies incorporated in India.

For UCC & Associates LLP

Chartered Accountants

FRN: 010585N/N500017

Bhoomi Padia

CA Bhoomi Padia

Partner

Membership no.: 631951

Place: Mumbai

Date: 17/09/2025

UDIN: 25631951BNQLWU4635



ANNEXURE (A) TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1 under the heading "Report on other legal and regulatory requirements" of our report of even date on ENRICH GLOBAL INFRA LIMITED (Formerly known as Enrich RD Infraprojects Private Limited) ("the Company") for the year ended 31st March 2025.

(i) PROPERTY, PLANT & EQUIPMENT [CLAUSE 3(I)]

(a) The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant & Equipment in computerized fixed assets register.

(b) As informed and represented to us by the management of the company, Property, Plant & Equipment have been physically verified by the management during the period under review and no material discrepancies noticed during such physical verification of fixed assets.

(c) According to the information and explanation given to us, the company holds immovable properties in its own name during the period under review. 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 expect in the case of.

In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the consolidated financial statements, the lease agreements are in the name of the Company.

(d) The Company has not revalued its Property, Plant & Equipment or Intangible assets or both during the period under review.

(e) As informed and represented to us by the management of the company, there are no ongoing or pending proceedings against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988.

(ii) INVENTORY [CLAUSE 3(II)]

(a) According to the information and explanation given to us, physical verification of inventories have been conducted at reasonable intervals by the Management during the year and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed during physical verification of inventories as compared to book records.

(b) According to information and explanation given to us, the Company has been sanctioned working capital limits in excess of Rs. Five Crores in aggregate from bank during the year on the basis of security of current assets. The quarterly returns / statements filed by the company with bank agree with the books of account of the Company, except details given as under:



(Amount in ₹)

Quarter ended	As per financials	As per returns filed with banks	Difference	Reason
June 30, 2024				
Inventories	19,22,43,125	18,98,84,123	23,59,002	As per information and explanation given by the management to us, Difference due to reconciliation of stock after submission
Trade Receivables	17,15,65,283	17,85,73,703	-70,08,420	As per information and explanation given by the management to us, the difference in return/Statement submitted to bank and book is due to sales return and payment receipt reconciliation after the submission of stock statement to the bank.
Trade Payables	3,30,31,071	3,42,75,181	-12,44,110	As per information and explanation given by the management to us, the difference in return/ statement submitted to bank and books is due to Trade payable reported related to goods including services to Bank.
September 30, 2024				
Inventories	20,80,77,009	20,07,13,444	73,63,565	As per information and explanation given by the management to us, Difference due to reconciliation of stock after submission
Trade Receivables	25,46,98,608	24,87,54,133	59,44,475	As per information and explanation given by the management to us, the difference in return/Statement submitted to bank and book is due to sales return and payment receipt reconciliation after the submission of stock statement to the bank.
Trade Payables	7,57,31,189	6,00,81,763	1,56,49,427	As per information and explanation given by the management to us, the difference in return/ statement submitted to bank and books is due to Trade payable reported less in statement than appears in Books.
December 31, 2024				
Inventories	22,62,47,026	22,77,48,718	-15,01,692	As per information and explanation given by the management to us, Difference due to reconciliation of stock after submission



Trade Receivables	27,17,86,530	27,63,71,649	-45,85,119	As per information and explanation given by the management to us, the difference in return/Statement submitted to bank and book is due to sales return and payment receipt reconciliation after the submission of stock statement to the bank.
Trade Payables	6,34,61,803	5,64,03,026	70,58,777	As per information and explanation given by the management to us, the difference in return/ Statement submitted to bank and books is due to Trade payable reported less in statement than appears in Books.
March 31, 2025				
Inventories	22,81,45,937	21,39,41,290	1,42,04,647	As per information and explanation given by the management to us, Difference due to reconciliation of stock after submission
Trade Receivables	36,32,98,914	36,17,55,817	15,43,097	As per information and explanation given by the management to us, the difference in return/Statement submitted to bank and book is due to sales return and payment receipt reconciliation after the submission of stock statement to the bank.
Trade Payables	13,66,92,525	12,89,16,550	77,75,975	As per information and explanation given by the management to us, the difference in return/ statement submitted to bank and books is due to Trade payable reported less in statement than appears in Books.

(iii) **LOAN GIVEN BY COMPANY [CLAUSE 3(III)]**

- (a) The Company has not provided loans or advances in the nature of loans or stood guarantee, or provided security to any other entity, subsidiaries, joint ventures and associates.
- (b) The Company has not made investments neither provided any guarantees or security that are prejudicial to the company's interest.
- (c) The Company has not provided any loans and advances, thus there is no stipulation regarding repayment of principal and interest amount.
- (d) The Company has not provided any loans and advances, thus Clause 3(iii)(d) regarding overdue of amount of loans and advances for more than ninety days is not applicable.
- (e) The Company has not provided any loan or advance which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to same parties.



(f) According to the information and explanation given to us, during the period under review, the Company has not granted loans or advances that are repayable on demand or without specifying any terms or period of repayment to companies, firms, Limited Liability Partnerships or Other Parties.

(iv) **LOAN TO DIRECTOR AND INVESTMENT BY THE COMPANY [CLAUSE 3(IV)]**

According to the information and explanation given to us, during the period under review, the Company has not directly or indirectly advanced any loan to any of the directors or to any other person in whom the directors are interested or given any guarantees or provided any securities in connection with the loan taken by them or such other person pursuant to the provisions of section 185 nor made any investments pursuant to the provisions of section 186 of Companies Act 2013. Accordingly, the provisions thereof are not applicable as required under Clause (iv) of paragraph 3 of the Companies (Auditor's Report) Order, 2020.

(v) **DEPOSITS [CLAUSE 3(V)]**

According to the information and explanation given to us, the Company has not accepted any deposits from public, covered under the provisions of section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under, during the year under review. According to the information and explanations given to us, no Order has been passed by the Company Law Board or the National Company Law Tribunal or the Reserve Bank of India or any Court or any other Tribunal on the Company. Accordingly, the provisions of clause (v) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 are not applicable to the company.

(vi) **COST RECORDS [CLAUSE 3(VI)]**

As per information and explanation given by the management, provisions in relation to maintenance of cost records as specified by the central Government under sub section (1) of section 148 of the Companies Act, 2013 are not applicable to the Company. Accordingly, the provisions of clause (vi) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 are not applicable to the company.

(vii) **STATUTORY DUES [CLAUSE 3(VII)]**

In Respect of Statutory Dues:

(a) The Company is generally regular in depositing undisputed statutory dues including Income tax, Sales Tax, Service tax, Value Added Tax, GST, Cess and other statutory dues with the appropriate authorities to the extent applicable to it. There are no undisputed amounts payable in respect of income tax, service tax, sales tax, value added tax, GST, Cess which have remained outstanding as at March 31, 2025 for a period of more than 6 months from the date they became payable.

(b) According to the records of the Company and explanation given to us, there are no material dues of income tax or sales tax or wealth tax or service tax, duty of customs or duty of excise or value added tax or cess on account of dispute which have not been deposited with the appropriate authorities on account of any disputes.



Sr. No.	Name of statute (Nature of Dues)	Forum where Dispute is pending	Period to which the amount relates	Amount Involved ()
1.	GST	Appeal to the Commissioner of Income-tax (Appeals)	F. Y. 2017-18	Rs. 5,35,663/-
2.	GST	Appeal to the Commissioner of Income-tax (Appeals)	F.Y. 2018-19	Rs. 14,37,293/-
3.	GST	Appeal to the Commissioner of Income-tax (Appeals)	F.Y. 2019-20	Rs. 11,34,989/-
4.	VAT	Joint Commissioner of Sales tax (Appeals)	F.Y. 2009-10	Rs. 35,51,776/-
5.	VAT	Joint Commissioner of Sales tax (Appeals)	F.Y. 2013-14	Rs. 20,81,985/-
6.	Income Tax	Demand determined as per Intimation u/s 147	F.Y. 2017-18	Rs. 5,31,22,670/-
7.	Income Tax	Demand determined as per Intimation u/s 147	F.Y. 2019-20	Rs. 7,93,92,757/-
8.	Income Tax	Demand determined as per Intimation u/s 143(1a)	F.Y. 2021-22	Rs. 1,22,970/-
9.	Sales Tax / VAT	Joint Commissioner of Sales tax (Under Appeals)	F.Y. 2015-16	Rs. 16,42,039/-
10.	GST	Order receipt date 19.12.2023, It is Under Revision.	F.Y. 2018-19	Rs. 30,82,51,404/-
11.	GST	Order receipt date 14.01.2025, It is Under Revision.	F.Y. 2017-18 & F.Y. 2018-19	Rs. 5,62,49,332/-
12.	GST	Assistant Commissioner of State tax	F.Y. 2018-19	Rs. 34,23,64,800/-

(viii) **DISCLOSURE OF UNRECORDED TRANSACTIONS [CLAUSE 3(VIII)]**

According to information and explanation given to us and on the basis of the records of the Company, all the transactions have been surrendered or disclosed as income in the books of accounts during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).



(ix) REPAYMENT OF LOAN [CLAUSE 3(IX)]

Based on our audit procedures and the information and explanation given by management, the company has not taken any loan from any lender, financial institutions, banks nor money raised through the issue of debentures during the period under review. Therefore, declaration of a willful defaulter by any bank or financial institution or other lender does not arise. The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiary. Therefore, details required to be disclosed under clause 3 (ix) of the Companies (Auditor's Report) Order, 2020 is not applicable to the company.

(x) (a) UTILISATION OF IPO AND FURTHER PUBLIC OFFER [CLAUSE 3(X)a]

According to the records of the Company and explanation given to us, the company has not raised money by way of Initial Public Offer (IPO) or further public offer (including debt instruments) and termloans during the period under review. Therefore, clause 3(x)(a) of the Companies (Auditor's Report) Order, 2020 is not applicable to the company.

(b) PRIVATE PLACEMENT OF PREFERENTIAL ISSUES [CLAUSE 3(X)b]

As per information and explanation given by the management, the company has made preferential allotment or private placement of shares during the period under review, hence requirement of section 42 and section 62 of the Companies Act, 2013 are applicable to the company. Therefore, details under clause 3(x)(b) of the Companies (Auditor's Report) Order, 2020 are complied by the company.

(xi) REPORTING OF FRAUD [CLAUSE 3(XI)]

(a) On the basis of books and records of the Company examined by us and according to the information and explanations given to us, we report that no material fraud by the Company or any fraud on the Company has been noticed or reported during the year in the course of our audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year and upto the date of this report.

(c) As represented to us by the management, the Company has not received any whistle-blower complaint during the year and upto the date of this report.

(xii) NIDHI COMPANY [CLAUSE 3(XII)]

As per information and explanation given by the management, the company is not a Chit Fund, Nidhi or Mutual Benefit Fund/ Society. Therefore, clause 3(xii) of the Companies (Auditor's Report) Order, 2020 is not applicable to the company.



(xiii) RELATED PARTY TRANSACTION [CLAUSE 3(XIII)]

As per information and explanation given by the management, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details of such transactions have been disclosed in the consolidated financial statements etc., as required by the applicable accounting standards.

(xiv) INTERNAL AUDIT [CLAUSE 3(XIV)]

As per section 138 of the Companies Act, 2013 Internal Audit is not applicable to the Company, therefore, details under clause 3(xiv) of the Companies (Auditor's Report) Order, 2020 are not applicable to the company.

(xv) NON CASH TRANSACTION [CLAUSE 3(XV)]

As per information and explanation given by the management, the company has not entered into any non-cash transactions with directors or persons connected to its directors during the year under review. Therefore, compliance pursuant to the provisions of section 192 of Companies Act, 2013 is not applicable. Therefore, details under clause 3 (xv) of the Companies (Auditor's Report) Order, 2020 are not applicable to the company.

(xvi) REGISTER UNDER RBI ACT 193(4) [CLAUSE 3(XVI)]

(a) According to the information and explanation given by the management, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

(b) The company has not conducted any Non-Banking Financial or Housing Finance activities during the year.

(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

Accordingly, the provisions of sub clauses (a), (b) and (c) of clause (xvi) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company.

(xvii) CASH LOSSES [CLAUSE 3(XVII)]

As Per the Financial Statements, the Company has not incurred cash losses. Thus, details under Clause 3(xvii) of the Companies (Auditor's Report) Order, 2020 are not applicable to the company.

(xviii) RESIGNATION OF THE STATUTORY AUDITOR DURING THE YEAR [CLAUSE 3(XVIII)]

During the year under review, Regarding the resignation of the erstwhile statutory auditors during the financial year, we report that we have obtained and reviewed the relevant communications, including the statement filed in Form ADT-3. Based on our procedures performed, we have considered the issues, objections, or concerns, if any, brought to our attention by the outgoing auditors, and are satisfied that these have been appropriately addressed by the management, or that no material issues, objections, or concerns were raised during their tenure and subsequent resignation.



(xix) LIABILITY SETTLEMENT CAPABILITY[CLAUSE 3(XIX)]

On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of liabilities, other information accompanying the financial statements, knowledge of Board of Directors and Management plans of the company – In our opinion no material uncertainty exists as on the date of the audit report that the company is 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) TRANSFER OF UNSPENT AMOUNT [CLAUSE 3(XX)]

(a) In our opinion and according to the information and explanations given to us, the company has incurred its total CSR expenditure during the financial year. Accordingly, the provisions regarding the transfer of unspent CSR amounts (other than ongoing projects) to a Fund specified in Schedule VII of the Companies Act, 2013, within six months of the expiry of the financial year, are not applicable.

(b) In our opinion and according to the information and explanations given to us, there were no ongoing projects during the year requiring the transfer of any unspent CSR amount to a special account in compliance with the provisions of sub-section (6) of Section 135 of the Companies Act, 2013.

(xxi) QUALIFICATION OR ADVERSE REMARK [CLAUSE 3(XXI)]

In our opinion and according to the information and explanations given to us, there have been no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements; Therefore, disclosure under clause 3 (xxi) of the Companies (Auditor's Report) Order, 2020 is not applicable to the company.

For UCC & Associates LLP

Chartered Accountants

FRN: 010585N/N500017

Bhoomi Padia

CA Bhoomi Padia

Designated Partner

Membership No. 631951

Place: Mumbai

Date: 17/09/2025

UDIN: 25631951BNQLWU4635.



ANNEXURE (B) TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 2(f) under the heading "Report on other legal and regulatory requirements" of our report of even date on account of Enrich Global Infra Limited (Formerly known as Enrich RD Infraprojects Private Limited) ("the Company") for the year ended 31st March 2025, Report on the Internal Financial Controls under Clause (i) of Sub section 3 of section 143 of the Companies Act, 2013 ("the Act"))

OPINION

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended 31 March 2025, we have audited the internal financial controls with reference to the consolidated financial statements of **Enrich Global Infra Limited (Formerly known as Enrich RD Infraprojects Private Limited)** (hereinafter referred to as the "Holding Company") and a company incorporated in India under the Companies Act, 2013 (the "Act") and its subsidiary company (the Holding company and its subsidiary together referred as the "Group"), as of that date.

In our opinion, the Group, have, in all material respects, adequate internal financial controls with reference to the consolidated financial statements and such internal financial controls were operating effectively as at 31 March 2025, based on the internal financial controls with reference to the consolidated financial statements criteria established by such companies considering the essential components of such internal controls stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

MANAGEMENT'S RESPONSIBILITY FOR THE INTERNAL FINANCIAL CONTROLS

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



AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We have conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by the Institute of Chartered Accountants of India and deemed to be 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 risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

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

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and preparation of the financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes policies and procedures that:

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions 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 expenditure 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 Ind AS financial statements.



INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

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

OTHER MATTERS

Our aforesaid reports under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to the consolidated financial statements in so far as it relates to one subsidiary company, which is a company incorporated in India, is based on the corresponding report of the auditor of such company incorporated in India.

For UCC & Associates LLP

Chartered Accountants
FRN: 010585N/N500017

Bhoomi Padia



CA Bhoomi Padia

Partner

Membership no.: 631951

Place: Mumbai

Date: 17/09/2025

UDIN: 25631951BNQLWU4635

Enrich Global Infra Limited
(CIN - U42102MH2007PLC173318)

 (Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global
 Infra Private Limited)

Annual Report FY 2024-25

Consolidation Balance Sheet as at 31st March, 2025

(Amount in ₹)

Particulars	Note No.	Figures as at the end of current reporting period	
I. EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	2	81,37,880	
Reserves and Surplus	3	37,64,91,329	38,46,29,209
Minority Interest			
			8,879
Non Current Liabilities			
Long Term Borrowings	4	17,82,90,695	
Other Long Term liabilities	5	23,31,203	
Deferred Tax Liabilities (net)	12	-	18,06,21,898
Current Liabilities			
Short Term Borrowings	6	20,52,05,885	
Trade Payables	7		
(i) Total outstanding dues of micro enterprises and small enterprises	7.1	2,63,10,308	
(ii) Total Outstanding of creditors other than micro enterprises and small enterprises	7.2	11,80,24,914	
Other Current Liabilities	8	4,89,14,702	
Short-Term Provisions	9	2,36,90,647	
TOTAL			42,21,46,456
			98,74,06,442
II. ASSETS			
Non-Current Assets			
Property, Plant & Equipment and Intangible Assets			
(i) Tangible Assets	10	10,71,94,145	
(ii) Intangible Assets		-	
(iii) Capital Work in Progress			10,71,94,145
Non-Current Investments	11	14,62,96,010	
Deferred Tax Asset (Net)	12	3,09,754	
Other Non Current Assets	13	13,33,79,701	27,99,85,465
Current Assets			
Current Investments			
Inventories	14	22,81,45,937	
Trade Receivables	15	27,45,79,397	
Cash and Cash Equivalents	16	6,27,815	
Short Term Loans & Advances	17	94,25,020	
Other Current Assets	18	8,74,48,663	60,02,26,832
TOTAL			98,74,06,442
III. Contingent Liabilities and Commitments	31		
IV. Significant Accounting Policies	1		

The accompanying notes from 1-33 form integral part of the consolidated financial statements.

In terms of our report of even date.

For UCC & Associates LLP

Chartered Accountants

FRN.: 010585N/N500017

CA Bhoomi Padia

Partner

Membership No.: 631951

Place: Mumbai

Date: 17/09/2025

UDIN: 25631951BNQLWU4635

For and on behalf of the Board of Directors of

Enrich Global Infra Limited

(Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)

Suri Hariprasad Agrawal

Managing Director

(DIN - 00022713)

Vikas Agrawal

CFO

Manali Agrawal

Director

(DIN - 06915571)

Shubham Viren Upadhyay

Company Secretary

(M.No - A75440)



Enrich Global Infra Limited**(CIN - U42102MH2007PLC173318)**

(Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)

Annual Report FY 2024-25

Consolidation Profit & Loss Statement for the year ended 31st March, 2025**(Amount in ₹)**

Particulars	Note No.	Figures for the Year ended on current reporting period
Income		
I. Revenue from operations	19	1,34,71,34,555
Other Income	20	1,09,92,001
Total Income		1,35,81,26,556
II. Expenses		
Cost of Materials & Components consumed	21	1,08,04,58,107
Changes in inventories of Finished Goods, Work in progress and stock in trade	22	(3,19,24,109)
Employee benefit expense	23	8,10,43,670
Financial costs	24	3,94,32,428
Depreciation and amortization expense	10	1,53,98,754
Other expenses	25	6,42,59,046
Total Expenses		1,24,86,67,897
III. Profit/(Loss) before Exceptional and Extraordinary items and tax (I - II)		10,94,58,659
IV. Exceptional Items	26	18,24,601
V. Profit/(Loss) before Extraordinary items and tax (III-IV)		10,76,34,058
VI. Extraordinary Items	-	-
VII. Profit/(Loss) before Tax (V-VI)		10,76,34,058
VIII. Tax expenses:		
(a) Current tax expense for Current Year		2,75,10,698
(b) Deferred tax Expense/Income		(7,11,500)
IX. PROFIT/(LOSS) FOR THE YEAR (VII-VIII)		2,67,99,198
X. Minority Interest		(1,121)
XI. PROFIT/(LOSS) FOR THE YEAR (IX-X)		8,08,35,981
XII. Earnings per Equity Shares : Nominal Value ₹100 per share	27	
(1) Basic		249.11

The accompanying notes from 1-33 form integral part of the consolidated financial statements.

In terms of our report of even date.

For UCC & Associates LLP

Chartered Accountants

Bhoomi Padia



CA Bhoomi Padia

Partner

Membership No.: 63195

Place: Mumbai

Date: 17/09/2025

UDIN: 25631951BNQLWU4635

For and on behalf of Board of Directors of

Enrich Global Infra Limited

(Formerly known as Enrich RD Infraprojects Private Limited

& Enrich Global Infra Private Limited)

Sunil

Sunil Hariprasad Agrawal

Managing Director

(DIN - 00022713)

Vikas

Vikas Agrawal

CFO

Manali

Manali Agrawal

Director

(DIN - 06915571)


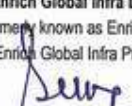


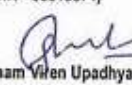
Shubham

Shubham Viren Upadhyay

Company Secretary

(M.No - A75440)



Enrich Global Infra Limited (CIN - U31401MH2007PTC173318) (Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited) Annual Report FY 2024-25 Consolidation Cash Flow Statement for the year ended 31st March, 2025		(Amount in ₹)
Particulars	Figures for the current reporting period	
Profit/(Loss) before Tax	10,76,34,058	
A. Cash Flow From Operating Activities		
Adjustments for:		
Reserve and Surplus	-	
Depreciation and amortisation expenses	1,53,98,754	
Finance Cost	3,94,32,420	
Fixed Asset Written off	18,31,835	
Impairment of Asset	10,070	
Sundry Balances written back	(2,88,596)	
Sundry Balances written off	39,52,160	
Gratuity	49,92,618	
	6,53,29,261	
Operating Profit before Working Capital Changes		
Adjustments for:		
Decrease/(Increase) in Inventories	(7,38,10,499)	
Decrease/(Increase) in Receivables	(18,88,85,626)	
Decrease/(Increase) in Short Term Loans & Advances	48,38,004	
Decrease/(Increase) in Other Current Assets	(3,07,01,960)	
Increase/(Decrease) in Short Term Borrowings	(1,16,19,243)	
Increase/(Decrease) in Payables	10,92,77,913	
Increase/(Decrease) in Other Current Liability	97,28,170	
Increase/(Decrease) in Short Term Provisions	(70,89,523)	
	(18,82,62,765)	
Cash generated from operations	(18,82,62,765)	
Less: Taxes Paid	(2,75,10,698)	
Net Cash flow from/(used in) Operating activities	(4,28,10,144)	
B. Cash Flow From Investing Activities		
Purchase of Fixed Asset	(5,05,34,384)	
Interest and income from current investments	-	
Non Current Investments	(10,93,571)	
Net Cash Flow from/(used in) Investing activities	(5,16,27,955)	
C. Cash Flow From Financing Activities		
Increase/(Decrease) in Minority Interest	10,000	
Proceeds From Borrowing	6,27,88,184	
Proceeds from Loan	1,67,93,351	
Other Proceeds	34,952	
Proceeds from issue of shares	3,36,000	
Securities Premium	3,41,04,000	
Finance cost	(3,94,32,420)	
Cash and bank ABNCO Vle win private Limited	-	
Net Cash Flow from/(used in) financing activities	9,46,34,067	
Net Increase/(Decrease) in Cash and cash equivalents(A+B+C)	1,95,967	
Cash and cash equivalents as at the commencement of the year	4,31,848	
Cash and cash equivalents as at the end of the year	6,27,815	
Net Increase/(Decrease) in Cash and cash equivalents	1,95,967	
The accompanying notes from 1-33 form integral part of the consolidated financial statements.		
In terms of our report of even date attached herewith.		
For UCC & Associates LLP Chartered Accountants	For and on behalf of Board of Directors of Enrich Global Infra Limited (Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)	
 CA Bhoomi Padia Partner Membership No.: 631951	 Sunil Hariprasad Agrawal Managing Director (DIN - 00022713)	 Manali Agrawal Director (DIN - 06915571)
Place: Mumbai Date: 17/09/2025 UDIN: 25631951BNQLWU4635	 Vikas Agrawal CFO	 Shubham Viken Upadhyay Company Secretary (M.No - A75440)



Enrich Global Infra Limited
(Formerly known as Enrich RD Infraprojects Private Limited)
CIN: U42102MH2007PLC173318

Annual Report 2024-25

Notes to the Financial Statements for the year ended 31st March, 2025

Company's Basic Information:

Enrich Global Infra Limited (Formerly known as Enrich RD Infraprojects Private Limited) is a Public Company incorporated on 21th August 2007. It is classified as Non-govt Company and is registered at Registrar of Companies, Mumbai. It's Corporate Identification Number is (CIN) U42102MH2007PLC173318 and its registration number is 173318. Its registered office address is B-212, Western Edge II ,Off W.E Highway, , CCI Compound, Behind Metro Mall,Borivali (East), Mumbai City, Mumbai, Maharashtra, India, 400066.

Pursuant to the scheme of amalgamation approved by NCLT dated 17th May 2024, Company ABNCO Vie Win Ent Private Limited has been amalgamated with Enrich RD Infra Private Limited. The name of the transferee company has been changed to Enrich Global Infra Limited. The amalgamation has been accounted for under the Pooling of Interests method as prescribed under AS 14.

Accordingly:

All the assets, liabilities, and reserves of ABNCO Vie Win Ent Private Limited have been recorded at their book values.

No goodwill has been recognised as the amalgamation is considered to be in the nature of a merger.

All inter-company balances and transactions between the Transferor and Transferee Companies have been eliminated.

The company has 90% holding in ABNCO Foundation incorporated on 30th August,2024. It is a not for profit company within the meaning of Section 8 of the Companies Act,2013.

Note 1:Significant Accounting policies:

a) Basis of preparation of financial statements (AS -1)

These consolidated financial statements are prepared in accordance with India Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013 ("the Act") read with Rule 7 of Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.



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Enrich Global Infra Limited
(Formerly known as Enrich RD Infraprojects Private Limited)
CIN: U42102MH2007PLC173318

Annual Report 2024-25

Notes to the Financial Statements for the year ended 31st March, 2025

Basis of Consolidation

The Company has its subsidiary namely, ABNCO Foundation for which the audited financial statements have been consolidated with the financial statements of the parent company. Income and expenditure of the subsidiary and all its assets and liabilities classified as current or non-current in the subsidiary's Audited Balance Sheet as on 31st March 2025. The financial statements of the Holding Company and its subsidiary are combined on a line-by-line basis by adding together like items of assets, liabilities, equity, incomes, expenses and cash flows, after fully eliminating intra-group balances and intra-group transactions. Minority interest in the consolidation consists of the amount of equity attributable to the minority and the minority share of movements in revenue reserves/loss.

b) Valuation of Inventories (AS -2)

Inventories are valued at cost or net realizable value, whichever is lower, computed on a weighted average basis after providing cost of obsolescence and other anticipated losses wherever considered necessary. Cost comprises expenditure incurred in the normal course of business in bringing the inventories to their present location and condition.

In case Invoices approved for payment but the Railway Department has retained some amount out of approved invoice amount, the same been regrouped under work in progress.

c) Cash and cash equivalents (AS-3)

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

d) Use of estimates (AS -5)

The preparation of financial statements is in conformity with "Indian GAAP" 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 fixed assets both tangible and intangible assets and provision for impairment, valuation of inventories, assessment of recoverable amounts of deferred tax assets, provision for sales returns, provision for obligations relating to employees, provisions against litigations and contingencies. Estimates and underlying assumptions are reviewed on an ongoing basis. Actual results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognized in the period in which the results are known / materialize.



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Enrich Global Infra Limited
(Formerly known as Enrich RD Infraprojects Private Limited)
CIN: U42102MH2007PLC173318

Annual Report 2024-25

Notes to the Financial Statements for the year ended 31st March, 2025

e) Revenue recognition (AS -9)&Accounting of Construction Contracts (AS -7)

i) The Company follows a mercantile system of Accounting and recognizes income and expenditure on an accrual basis. Unbilled revenue is treated as income considering the entries appearing in form no. 26AS of i.t act of this financial year. Contract Revenue has been recognized as the net of the amount approved after deducting the retention money an unapproved held by the customer which was disclosed under the head in Work in Progress.

ii) Other Income

Revenue is recognized only when it is reasonably certain that the ultimate collection will be made.

f) Property, Plant & Equipment

Tangible Assets: (AS-10)

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

Subsequent expenditures related to an item of Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Projects under which assets are not ready for their intended use are disclosed under Capital Work-in-Progress.

Depreciation(AS-10)

Depreciation on fixed assets is provided on the written down value as per schedule II of the Companies Act, 2013. Depreciation for assets purchased / sold during a period is proportionately charged. Individual low cost assets (acquired for 5,000/- or less) are depreciated over a period of one year from the date of acquisition.

Depreciation and amortization methods, useful lives and residual values are reviewed periodically, including at each financial year end.

g) Investment (AS – 13)

Investments are either classified as current or long-term based on Management's intention at the time of purchase. Current investments are carried at the lower of cost and fair value of each investment individually. Long-term investments are carried at cost less provisions recorded to recognize any decline, other than temporary, in the carrying value of each investment.



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Enrich Global Infra Limited
(Formerly known as Enrich RD Infraprojects Private Limited)
CIN: U42102MH2007PLC173318

Annual Report 2024-25

Notes to the Financial Statements for the year ended 31st March, 2025

h) Employee benefit (AS-15)

i) Short-term employee benefits are recognized as an expense at the undiscounted amount in the Statement of Profit and Loss of the year in which the employee has rendered services.

ii) Eligible employee of the company received benefit from provident fund, both eligible employee & company make contribution to the provident fund plan equal to specified percentage of covered employee salary.

i) Borrowing cost (AS-16)

Borrowing costs that are attributable to the acquisition, construction or production of a qualifying asset is capitalized as part of the cost of that asset. Other borrowing costs are recognized as an expense in the year in which they are incurred.

j) Earnings per share (AS – 20)

Basic earnings per share are computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The diluted potential equity shares are adjusted for the proceeds receivable, had the shares been actually issued at fair value, which is the average market value of the outstanding shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. The number of shares and potentially dilutive equity shares are adjusted retrospectively for all periods presented for any share splits and bonus shares issues including for changes effected prior to the approval of the financial statements by the Board.

k) Income tax (AS – 22)

Income tax is accrued in the same period that the related revenue and expenses arise. A provision is made for income tax annually, based on the tax liability computed, after considering tax allowances and exemptions. Provisions are recorded when it is estimated that a liability due to disallowances or other matters is probable. Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives rise to future economic benefits in the form of tax credit against future income tax liability, is recognized as an asset in the Balance Sheet if there is convincing evidence that the Company will pay normal tax after the tax holiday period and the resultant asset can be measured reliably. The Company offsets, on a year on year basis, the current tax assets and liabilities, where it has a legally enforceable right and where it intends to settle such assets and liabilities on a net basis.

The differences that result between the profit considered for income taxes and the profit as per the financial statements are identified, and thereafter a deferred tax asset or deferred tax liability is recorded for timing differences, namely the differences that originate in one accounting period and reverse in another, based on the tax effect of the aggregate amount of



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Enrich Global Infra Limited
(Formerly known as Enrich RD Infraprojects Private Limited)
CIN: U42102MH2007PLC173318

Annual Report 2024-25

Notes to the Financial Statements for the year ended 31st March, 2025

timing difference. The tax effect is calculated on the accumulated timing differences at the end of an accounting period based on enacted or substantively enacted regulations. Deferred tax assets in situations where unabsorbed depreciation and carry forward business loss exists, are recognized only if there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax asset can be realized. Deferred tax assets, other than in situations of unabsorbed depreciation and carry forward business loss, are recognized only if there is reasonable certainty that they will be realized.

Deferred tax assets are reviewed for the appropriateness of their respective carrying values at each reporting date. Deferred tax assets and deferred tax liabilities have been offset wherever the Group has a legally enforceable right to set off current tax assets against current tax liabilities and where the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority.

l) Impairment of Assets (AS – 28)

The Management periodically assesses, using external and internal sources, whether there is an indication that an asset may be impaired. An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal.

An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years.

m) Provisions and contingent liabilities (AS – 29)

A provision is recognized if, as a result of a past event, the company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

n) The Company is required to comply with the amendments in Schedule III of Companies Act, 2013 notified on 24-03-2021, with effect from 01-04-2021. Accordingly, the Company has complied with the disclosure and presentation requirements as per the aforesaid amendments and reclassified the items in the previous years, to conform to current year classification. In



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Enrich Global Infra Limited
(Formerly known as Enrich RD Infraprojects Private Limited)
CIN: U42102MH2007PLC173318

Annual Report 2024-25

Notes to the Financial Statements for the year ended 31st March, 2025

addition to the same, the Company's management has prepared its financial statements in two forms i.e. INR Format and Rounded Off Format as required vide the aforementioned notification.

- o) Other accounting policies not specifically mentioned above are in accordance with the Generally Accepted Accounting Principles ("Indian GAAP").
- p) Business of the company is spread in the different geographic regions within India. Accounts of the said geographic region are maintained at the registered office in Mumbai, Maharashtra in accordance with generally accepted accounting principles in India Therefore, the company has not appointed a separate auditor as branch auditor in a different geographic region as per section 143(8) of the companies Act, 2013.
- q) Previous year's figures have been re-grouped and/or re-arranged wherever considered necessary.

For UCC & Associates LLP

Chartered Accountants
 FRN.: 010585N/N500017

CA Bhoomi Padia

Partner
 Mem.No. 631951
 Mumbai,
 Date: 17/09/2025
 UDIN: 25631951BNQLWV4635



For and on behalf of Board of Directors of

Enrich Global Infra Limited

(Formerly known as Enrich RD Infraprojects Private Limited
 & Enrich Global Infra Private Limited)

Manali Agrawal

Director
 DIN. 06915571

Manali



Sunil Agrawal

Managing Director
 DIN. 00022713

Sunil

Viren
Vitar Desai
 CFO

Shubham
Shubham Viren Upadhyay
 Company Secretary
 M.NO:- A75440

Enrich Global Infra Limited

(CIN - U42102MH2007PLC173318)

(Formerly known as Enrich RD InfraProjects Private Limited & Enrich Global Infra Private Limited)

Annual Report FY 2024-25

Notes to the Consolidation Financial Statements as at ended 31st March, 2025

(Amount in ₹)

Particulars	Figures as at the end of current reporting period
2 Share Capital	
Authorized Share Capital	
2,00,00,000 equity shares (31st March, 2024 : 40,00,000 equity shares) of Rs. 10/- each	20,00,00,000
Issued, subscribed and fully paid-up shares	
8,13,788 equity shares (31st March, 2024 : 7,80,188 equity shares) of Rs. 10/- each fully paid up	81,37,880
Total issued, subscribed and fully paid-up share capital	81,37,880

a. Reconciliation of the shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	As at 31st March, 2025	
Equity shares with voting rights:		
Subscribed and fully paid up share capital	7,80,188	-
Add/Less: Changes in Equity Shares during the year	33,600	3,36,000
No. of Shares Outstanding at the end of the period	8,13,788	3,36,000

b. Terms/rights attached to equity shares

(i) The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

(ii) In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c. Shareholding of Promoters:**Shares held by Promoters at the end of the year**

Name of the Promoter	No. of shares	% of total shares	% of change during the year
Sunil Agrawal	75,000	9.22%	No Change
ABNCO Holdings Private Limited (Previously known as Manali Realcon Pvt Ltd)	5,66,534	69.60%	No Change
Surekha Natwar Lal Agrawal	64,660	7.95%	No Change
Manali Agrawal	15,000	1.84%	No Change
Shalini Agrawal	24,694	3.03%	No Change
Manav Agrawal	34,300	4.21%	No Change
	7,80,188	95.85%	

d. Statement of Changes in Equity**Balance at the beginning of the year**

Equity shares of Rs. 10/- each: Rs. 32,45,000/-

Changes in equity share capital during the year

Balance at the end of the year

7,80,188

33,600

8,13,788

e. Details of shareholders holding more than 5% shares in the company**Name of Shareholder**

	As at 31st March, 2025	
	No. of Shares	%
Equity shares of ₹ 10 each fully paid		
Sunil H. Agrawal	75,000	9.22%
ABNCO Holdings Private Limited (Previously known as Manali Realcon Pvt Ltd)	5,66,534	69.62%
Surekha Agrawal	64,660	7.95%
	7,06,194	86.78%

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.



Enrich Global Infra Limited
(CIN - U42102MH2007PLC173318)

(Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)

Annual Report FY 2024-25

Notes to the Consolidation Financial Statements as at ended 31st March, 2025

(Amount in ₹)

Particulars	Figures as at the end of current reporting period
3 Reserves & Surplus	
I) Securities Premium Reserve	
Balance as per the last financial statements	3,33,85,000
Add: Received during the year	3,41,04,000
Add: Amalgamation of ABNCO Vie Win Ent Private Limited	-
Balance carried forward to Balance Sheet	6,74,89,000
II) Surplus/(Deficit) in statement of Profit and Loss	
Balance as per the last financial statements	20,29,21,228
Add/Less: Profit/(Loss) for the year	8,08,35,981
Net Surplus/(Deficit) in the statement of profit and loss	28,37,57,209
III) Amalgamation Adjustment Reserve	
Balance at the beginning of the year	2,52,45,120
Addition during the year	-
Balance carried forward to Balance Sheet	2,52,45,120
Total Reserves and Surplus	37,64,91,329
3.1 Amalgamation of ABNCO Vie Win Ent Private Limited with Enrich RD Infra Private Limited	
Pursuant to the scheme of amalgamation approved by NCLT dated 17 May 2024, Company ABNCO Vie Win Ent Private Limited Vie Win Ent Private Limited has been amalgamated with Company Enrich RD Infra Private Limited. The amalgamation has been accounted for under the Pooling of Interests method as prescribed under AS 14.	
Accordingly:	
All the assets, liabilities, and reserves of ABNCO Vie Win Ent Private Limited have been recorded at their book values in the Financial Year 2023-24.	
No goodwill has been recognised as the amalgamation is considered to be in the nature of a merger.	
All inter-company balances and transactions between the Transferor and Transferee Companies have been eliminated.	
3.2 : Joint Venture Results	
The profit/loss from the Company's joint venture(s) has not been recognised in these financial statements as the financial results of the joint venture(s) have not been finalised up to the date of preparation of these financial statements. The Company will account for its share of the profit/loss from the joint venture(s) in the period in which the finalised financial information becomes available.	
4 Long Term Borrowings	
Term Loan From Bank	10,59,69,548
Loans & Advances From Related Parties	7,23,21,147
	17,82,90,695
The above amount includes:	
Secured Borrowings	-
Unsecured Borrowings	17,82,90,695
4.1 Term loan of Sanction Amount ₹ 8,85,000 from Axis Bank Ltd.including current maturity which is disclosed in note no. 6 is secured against Vehicle Bolero Camper. The same is repayable in balance 36 equivated monthly installment ending on july'26. Rate of interest is fixed and predetermined in equivated monthly installment.	
4.2 Term loan of Sanction Amount ₹ 11,30,000 from Axis Bank Ltd.including current maturity which is disclosed in note no. 6 is secured against Vehicle -Bolero Neo. The same is repayable in balance 36 equivated monthly installment ending on august'26. Rate of interest is fixed and predetermined in equivated monthly installment.	
4.3 Term loan of Sanction Amount ₹ 18,61,000 from Axis Bank Ltd.including current maturity which is disclosed in note no. 6 is secured against Vehicle -Scorpio. The same is repayable in balance 36 equivated monthly installment ending on august'26. Rate of interest is fixed and predetermined in equivated monthly installment.	
4.4 Term loan of Sanction Amount ₹ 16,53,000 from Axis Bank Ltd.including current maturity which is disclosed in note no. 6 is secured against Vehicle -Eicher Pro. The same is repayable in balance 36 equivated monthly installment ending on september'27. Rate of interest is fixed and predetermined in equivated monthly installment.	
4.5 Term loan of Sanction Amount ₹ 3,00,00,000 from Deutsche Bank Ltd.including current maturity which is disclosed in note no. 6 is secured against Office No. B/212, Western Edge II, Behind Metro Mall, Western Express Highway, Borivali (east), Mumbai- 400066. The same is repayable in balance 180 equivated monthly installment ending on june'33. Rate of interest is fluctuate and predetermined in equivated monthly installment.	
4.6 Term loan of Sanction Amount ₹ 40,00,000 from Deutsche Bank Ltd.including current maturity which is disclosed in note no. 6 is secured against top up loan of Office No. B/212, Western Edge II, Behind Metro Mall, Western Express Highway, Borivali (east), Mumbai- 400066. The same is repayable in balance 168 equivated monthly installment ending on august'33. Rate of interest is fluctuate and predetermined in equivated monthly installment.	
4.7 Term loan of Sanction Amount ₹ 91,00,000 from Deutsche Bank Ltd.including current maturity which is disclosed in note no. 6 is secured against top up loan of Office No. B/212, Western Edge II, Behind Metro Mall, Western Express Highway, Borivali (east), Mumbai- 400066. The same is repayable in balance 120 equivated monthly installment ending on april'33. Rate of interest is fluctuate and predetermined in equivated monthly installment.	
4.8 Term loan of Sanction Amount ₹ 3,08,00,000 from IDFC First Bank Ltd. including current maturity which is disclosed in note no. 6 is secured against Office at Frist Floor, Silver Avenue, Poisar, Kandivali (w), Mumbai. The same is repayable in balance 240 equivated monthly installment ending on october'44. Rate of interest is fluctuate and predetermined in equivated monthly installment.	

Enrich Global Infra Limited (CIN - U42102MH2007PLC173318) (Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited) Annual Report FY 2024-25 Notes to the Consolidation Financial Statements as at ended 31st March, 2025		(Amount in ₹)
Particulars	Figures as at the end of current reporting period	
4.9 Term loan of Sanction Amount ₹ 92,00,000 from IDFC First Bank Ltd. including current maturity which is disclosed in note no. 6 is secured against shop at ground Floor, Silver Avenue, Poisar, Kandivali (w), Mumbai. The same is repayable in balance 240 equivated monthly installment ending on october44. Rate of interest is fluctuate and predetermined in equivated monthly installment.		
4.10 Term loan of Sanction Amount ₹ 2,21,25,000 from Kotak Mahindra Prime Ltd. including current maturity which is disclosed in note no. 6 is secured against Office No. 35,36 & 37 Gopal Bhuvan, 199, Princess Street, Mumbai- 400 002. The same is repayable in balance 144 equivated monthly installment ending on december35. Rate of interest is fluctuate and predetermined in equivated monthly installment.		
4.11 Term loan of Sanction Amount ₹ 1,22,10,000 from Kotak Mahindra Prime Ltd. including current maturity which is disclosed in note no. 6 is secured against Office No. 32/33, Gopal Bhuvan, 199, Princess Street, Mumbai- 400 002. The same is repayable in balance 144 equivated monthly installment ending on feb 2037. Rate of interest is fluctuate and predetermined in equivated monthly installment.		
4.12 Equipment loan of Sanction Amount ₹ 54,00,000 from Kotak Mahindra bank Ltd. including current maturity which is disclosed in note no. 6 is secured against excavator. The same is repayable in balance 29 equivated monthly installment ending on June 2027, Rate of interest is fixed and predetermined in equivated monthly installment.		
4.13 Equipment loan of Sanction Amount ₹ 19,55,000 from Kotak Mahindra bank Ltd. including current maturity which is disclosed in note no. 6 is secured against excavator long arm. The same is repayable in balance 29 equivated monthly installment ending on June 2027, Rate of interest is fixed and predetermined in equivated monthly installment.		
5 Other Long Term liabilities		
Deposits	14,38,000	
Deposits (Retention Money)	8,93,203	
	23,31,203	
6 Short Term Borrowings		
a) Loans repayable on Demand		
From Bank	19,52,36,284	
Current maturities of Long Term Borrowing	99,69,601	
b) Loans & Advances From Related Parties	-	
	20,52,05,885	
6.1 The company has been sanctioned various facilities by bank of baroda viz. Cash Credit Limit of Rs. 15Cr, B.G. Limit of Rs. 25Cr. And Overdraft facility of Rs. 4 cr & BG Limit of Rs. 0.95 cr of Punjab National Bank is outstanding against Ground Floor and First Floor, B-1 & B-2, Pashupati Complex, Kalwar, Bhiwandi.		
6.2 The Working Capital facility is sanctioned against lypothication of stocks, book debts and contracts (Primary Security).		
6.3 In Bank of baroda - The Credit facility is secured by way of Collateral Security offered by M/s. ABNCO Logistics Pvt Ltd. The facility is also covered by personal guarantee of Mr Sunil agrawal and Corporate Guarantee of ABNCO Holdings Pvt Limited (Earlier Known As Manali Realcon Pvt Ltd) & ABNCO Logistics Private Limited.		
6.4 In Punjab national Bank - The Credit facility is secured by way of Collateral Security offered by Company and ABNCO Holdings Pvt Limited (Earlier Known As Manali Realcon Pvt Ltd). The facility is also covered by personal guarantee of Mrs Surekha agrawal and Corporate Guarantee of ABNCO Holdings Pvt Limited (Earlier Known As Manali Realcon Pvt Ltd).		
7 Trade Payables		
7.1 Total outstanding dues of micro enterprises and small enterprises	2,63,10,308	
7.2 Total outstanding dues of creditors for Expenses	11,80,24,914	
	14,43,35,222	
7.3 Trade Payables is subject to confirmation and reconciliation and consequent adjustment thereof, if any.		
7.4 According to information and explanation given to us by the management and to comply with the requirement of The Micro, Small and Medium Enterprises Development Act, 2006, the Company requested its suppliers to confirm if whether they are covered as Micro, Small or Medium enterprise as is defined in the said Act. Based on the communication received from such suppliers confirming their coverage as such enterprise, the company has recognized them for the necessary treatment as provided under the Act, from the date of receipt of such confirmations and based on such confirmation few of the trade payables fall under the category of MICRO, SMALL, MEDIUM ENTERPRISES as per MSMED Act, 2006 and no provision for interest paid/payable to them are made in the financial statements. 7.5 Fall under the category of MICRO, SMALL, MEDIUM ENTERPRISES as per MSMED Act, 2006 and no provision for interest paid/payable to them are made in the financial statements.		
8 Other Current Liabilities		
Other Payables		
(i) Statutory Dues (Contribution to PF and ESIC, Withholding taxes, Excise Duty, VAT, Service tax etc)	1,24,60,005	
(ii) Advances for Expenses	7,28,683	
(iii) Performance Security Deposits	3,08,66,287	
(iv) Performance Guarantee	-	
(v) Retention Money	46,59,727	
	4,89,14,702	
The above amount include:		
Secured Current Liabilities	-	
Unsecured Current Liabilities	4,89,14,702	



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(Amount in ₹)

Particulars	Figures as at the end of current reporting period
9 Short Term Provisions	
Provision for Employee Benefit	82,41,745
Other Provision	1,54,48,902
	2,36,90,647
11 Non Current Investments	
Investment in Properties	14,61,40,712
Investment in Joint Venture	1,55,298
Total Non Current Investment	14,62,96,010
The above amount includes:	
a) Aggregate amount of quoted investments and market value thereof	-
b) Aggregate amount of unquoted investments	-
c) Aggregate provision for diminution in value of investments	14,62,96,010
d) Investment in properties (Advance)	-
	14,62,96,010
12 Deferred Tax Assets/ (Liabilities)	
Opening Deferred Tax Assets/(Liabilities)	(4,01,747)
Gratuity Payable	(49,92,618)
Deferred Tax Asset/(Liability)	(12,98,081)
WDV as per Companies Act, 2013	10,71,94,145
WDV as per Income Tax Act, 1961	9,94,64,987
Deferred Expenses (due to timing difference)	77,29,158
Deferred Tax Asset/(Liability)	20,09,580.97
Deferred Tax Asset/(Liability) charged to Profit and Loss	7,11,500
Deferred tax Assets/(Liability) Carried forward to Balance Sheet	3,09,754
13 Other Non Current Assets	
Security deposit	13,33,79,701
	13,33,79,701
The above amount includes	
Loans Receivable considered good - Secured	-
Loans Receivable considered good - unsecured	-
Loans Receivable which have significant increase in Credit Risk	13,33,79,701
Loans Receivable - credit impaired	-
13.1 The Company has not granted any loans or advance in the nature of loan to promoters, directors, KMP's and other related parties that are repayable on demand or without specifying any terms or period of repayment.	
14. Inventories	
Work In Progress	16,10,48,685
Stocks of Raw Materials	6,70,97,251
	22,81,45,937
15 Trade Receivables	
Unsecured, considered good unless stated otherwise	
Outstanding trade receivable	
Due from related parties	-
Due from others	13,14,57,818
	13,14,57,818
Other receivables	
Due from related parties	-
Due from others	14,31,21,578
	14,31,21,578
	27,45,79,397



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Notes to the Consolidation Financial Statements as at ended 31st March, 2025

(Amount in ₹)

Particulars	Figures as at the end of current reporting period
Trade Receivable considered good - Secured	-
Trade Receivable considered good - unsecured	27,45,79,397
Trade Receivable which have significant increase in Credit Risk	-
Trade Receivable - credit impaired	-
15.1 Balance under trade receivable is subject to confirmation and reconciliation and consequent adjustment thereof, if any	
15.2 Provision for doubtful debts: Periodically, the Company evaluates all customer dues to the Company for collectability. The need for provisions is assessed based on various factors including collectability of specific dues, risk perceptions of the industry in which the customer operates general economic factors, which could affect the customer's ability to settle. The Company normally provides for debtor where ascertained of recoverability is very less. The Company pursues the recovery of the dues, in part or full.	
Note : Trade Receivables include debt due from:	
Firms in which any Director is a partner	-
Due from others	27,45,79,397
	27,45,79,397
16 Cash and Cash Equivalents	
Balances with Banks	
In Current Accounts	1,82,292
Cash on hand	4,45,523
	6,27,815
	6,27,815
16.1 Cash balance is physically verified at the closing date of the year by the management and certificate of the same is given to auditors.	
17 Short Term loans and advances	
Other loans and advances	
Advance to Others	94,25,020
	94,25,020
	94,25,020
Loans Receivable considered good - Secured	-
Loans Receivable considered good - unsecured	94,25,020
Loans Receivable which have significant increase in Credit Risk	-
Loans Receivable - credit impaired	-
17.1 The Company has not granted any loans or advance in the nature of loan to promoters, directors, KMP's and other related parties that are repayable on demand or without specifying any terms or period of repayment.	
18 Other Current Assets	
Statutory Dues Receivable/Refund	3,17,23,020
Other Current Assets	5,57,25,644
	8,74,48,664
The above amount includes:	
Secured, considered good	-
Unsecured, considered good	8,74,48,664
Unsecured, considered doubtful	-



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Particulars	Figures for the year ended on current reporting period
19 Revenue From Operations	
(a) Sales & Contractual Revenue	1,34,71,34,555
	1,34,71,34,555
20 Other Income	
(a) Other non-operating income	1,09,92,001
	1,09,92,001
21 Cost of material consumed	
Inventory at the beginning of the year	2,52,10,861
Add: Purchase	74,01,44,085
Add: Branch Transfer	9,31,315
Add: Freight & Transportation Charges	1,97,51,967
Add: Material and Civil Cost	4,54,15,887
Add: Direct Cost	24,12,48,472
Add: Dredging Expenses	7,48,52,772
	1,14,75,55,359
Less: inventory at the end of the year	6,70,97,251
	1,08,04,58,107
22 Changes in inventories of finished goods, work in progress and stock in trade.	
<u>Inventories at the beginning of the year</u>	
Work in progress	12,91,24,576
<u>Inventories at the end of the year</u>	
Work in progress	16,10,48,685
	(3,19,24,109)
23 Employee benefit expense	
Salaries & Wages	7,59,07,036
Contribution towards provident and other funds	13,74,014
Staff welfare expenses	37,62,620
	8,10,43,670
24 Finance Cost	
Interest Expense	3,21,52,487
Other Borrowing Costs	72,79,941
	3,94,32,428



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Notes to the Consolidation Financial Statements for the year ended 31st March, 2025

(Amount in ₹)

Particulars	Figures for the year ended on current reporting period	
25 Other Expenses		
Commission & Brokerage		20,51,816
Manpower Security Expenses		91,29,689
Rates and taxes, excluding taxes on income		1,51,68,456
Repairs and Maintenance		8,12,840
Legal & Professional Charges		1,52,91,735
Miscellaneous expenses		2,18,04,511
		6,42,59,046
25.1 Miscellaneous Expenses includes Expenses made during the year having value less than 1% of turnover or Rs.1,00,000/- whichever is higher.		
25.2 Payment to Auditor's		
For Audit Fees		1,75,000
For Other Professional Work		-
		1,75,000
26 Exceptional Items		
Fixed assets written off		18,14,531
Loss on Impairment of Assets		10,070
		18,24,601
27 Earnings per Share		
Profit available for distribution to equity share holders	A	8,01,24,481
Weighted average no of equity shares	B	3,24,500
Basic Earnings per share	C=A/B	247



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Notes to the Consolidation Balance Sheet as at 31st March, 2025

(Amount in ₹)

Note 28**Related Party Disclosure (As identified by the Management) with whom transactions were carried out during the year.**

28.1 Disclosure as required by Accounting Standard-18 (AS-18) - "Related Party Disclosures" as prescribed under section 133 of Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rule, 2014 and as recommended by Institute of Chartered Accountants of India (ICAI) are as follows :- Related party relationship on the basis of requirements of Accounting Standard 18 (AS-18) is identified by the management and relied upon by the Auditors.

Related Parties**a) Key Management Personnel**

ABNCO Holdings Private Limited

Sunil Hariprasad Agrawal

Director

Deepak Dashrath Redekar

Director

Manali Agrawal

Director

Prince Tiwari

Director

Chetan Ajay Doiphode

Director

b) Relatives of Directors**Surekha Natwar Agrawal**

Shree. Satishbhai Shantilal Agarwal

Father

Late. Shrimati Shakuntala Devi

Mother

Mr. Natwar Hariprasad Agrawal

Spouse

Mr. Maheshkumar Satishbhai Agrawal

Brother(s)

Mr. Nilesh Agrawal

Brother(s)

Mr. Vikas Satish Agrawal

Brother(s)

Mr. Manav Natwar Agrawal

Son(s)

Ms. Manali Agrawal

Daughter(s)

Shri. Hariprasad Agrawal

Spouse's Father

Smt. Santoshdevi H Agrawal

Spouse's Mother

Mr. Narendrakumar H Agrawal

Spouse's Brother(s)

Mr. Sunil Hariprasad Agrawal

Spouse's Brother(s)

Mrs. Nirmalaben Mahendra Agrawal

Spouse's Sister(s)

Mrs. Anjudevi Yogesh Agrawal

Spouse's Sister(s)

Mrs. Chinu Bansal

Spouse's Sister(s)

Sunil Hariprasad Agrawal (Promoter)

Shri. Hariprasad Agrawal

Father

Smt. Santoshdevi H Agrawal

Mother

Mrs. Shalini Sunil Agrawal

Spouse

Mr. Natwar Hariprasad Agrawal

Brother(s)

Mr. Narendrakumar H Agrawal

Brother(s)

Mrs. Nirmalaben Mahendra Agrawal

Spouse's Sister(s)

Mrs. Anjudevi Yogesh Agrawal

Spouse's Sister(s)

Mrs. Chinu Bansal

Spouse's Sister(s)

Mr. Yash Sunil Agrawal

Son(s)

Mrs. Mouli Sunil Agrawal

Daughter(s)

Late. Babulal Agrawal

Spouse's Father

Smt. Santosh Babulal Agarwal

Spouse's Mother

Mr. Sandeep Kumar Gupta

Spouse's Brother(s)

Mrs. Kiran Yogesh Agrawal

Spouse's Sister(s)

Mrs. Poonam Rajneesh Agarwal

Spouse's Sister(s)

Mrs. Madhu P Saraf

Spouse's Sister(s)

Manali Agrawal (Promoter)

Mr. Natwar Hariprasad Agrawal

Father(s)

Mrs. Surekha Natwar Agrawal

Mother(s)

Mr. Manav Natwar Agrawal

Brother(s)

c) Body corporates where control exists:

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Note No.29 Additional regulatory and other information as required by the Schedule III to the Companies Act 2013

Additional Regulatory Information pursuant to Clause 6L of General Instructions for preparation of Balance Sheet as given in Part I of Division II of Schedule III to the Companies Act, 2013, are given hereunder to the extent relevant and other than those given elsewhere in any other notes to the Consolidation financial statements.

(a) Ratios:

Particulars	Formula	As at 31st March,2025		
		Numerator	Denominator	Ratio
Current Ratio	Current Asset/Current Liabilities	60,02,26,832	42,21,46,456	1.42
Reason for Variance	Previous year ratios have not been disclosed as the current year represents the first year of consolidation			
Debt-Equity Ratio	Total Debt/Shareholder's Fund	18,06,21,898	38,46,29,209	0.4696
Reason for Variance	Previous year ratios have not been disclosed as the current year represents the first year of consolidation			
Return on Equity Ratio	[Net Profit after Tax-Preference Dividend (if any)]/Average shareholder's Fund	8,01,24,481	38,46,29,209	0.21
Reason for Variance	Previous year ratios have not been disclosed as the current year represents the first year of consolidation			
Inventory Turnover Ratio	Cost of Goods Sold/Average Inventory	66,63,33,586	19,12,40,687	3.48
Reason for Variance	Previous year ratios have not been disclosed as the current year represents the first year of consolidation			
Trade Receivables Turnover Ratio	Net Credit Sales/Average Receivable	1,34,71,34,555	27,45,79,397	4.91
Reason for Variance	Previous year ratios have not been disclosed as the current year represents the first year of consolidation			
Trade Payables Turnover Ratio	Cost of Material Consumed/Average Payable	1,08,04,58,107	14,43,35,222	7.49
Reason for Variance	Previous year ratios have not been disclosed as the current year represents the first year of consolidation			
Net Capital Turnover Ratio	Net Sales/Working Capital	1,34,71,34,555	17,80,80,376	7.56
Reason for Variance	Previous year ratios have not been disclosed as the current year represents the first year of consolidation			
Net Profit Ratio	Profit after Tax/Sales	8,01,24,481	1,34,71,34,555	6%
Reason for Variance	Previous year ratios have not been disclosed as the current year represents the first year of consolidation			
Return on Capital Employed	Profit before Tax/ Capital Employed	10,76,34,058	56,52,59,985	19.04%
Reason for Variance	Previous year ratios have not been disclosed as the current year represents the first year of consolidation			
Return on Investment	Income generated from Invested Funds/Average Total Assets	10,76,34,058	97,06,04,702	0.11
Reason for Variance	Previous year ratios have not been disclosed as the current year represents the first year of consolidation			
Debt Service Coverage Ratio	Net Operating Income/Debt Service	10,94,58,659	18,06,21,898	61%
Reason for Variance	Previous year ratios have not been disclosed as the current year represents the first year of consolidation			



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(i) The Turnover is taken as the Net Sales and not the GST Turnover.

(ii) For Trade Payable Turnover Ratio - The Total Net Purchase is taken and not the Purchase that appears in GSTR2B/GSTR2A.

(iii) For Return on Investment Ratio - Average of Total Asset is taken.

(iv) Capital Employed is taken as Total Asset - Current Liabilities

(v) The turnover taken is from the sale of services of Franchisee & Royalty.

(b) Pursuant to the scheme of amalgamation approved by NCLT dated 17 May 2024, Company ABNCO Vie Win Ent Private Limited Vie Win Ent Private Limited has been amalgamated with Company Enrich RD Infra Private Limited. The amalgamation has been accounted for under the Pooling of Interests method as prescribed under AS 14.

(c) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(d) The company has not taken any loan from any lender, financial institutions, banks nor money raised through the issue of debentures during the period.

(e) The Company does not have any transactions with struck-off companies.

(f) The Company does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies (ROC) as there are no secured loan beyond the statutory period.

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

(h) The company has not advanced or loaned or invested funds to any other person or entity, including foreign entities (intermediaries), with the understanding party shall other than the following parties -

(i) 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

(ii) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(i) The Company has not received any funds from any person or entity, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall -

(i) 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

(ii) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

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

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

(l) The Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. The quarterly returns or statements filed by the Company with the banks or financial institutions are in agreement with the books of accounts, except in the following cases-

Quarter ended	As per financials	As per returns filed with banks	Difference	Reason
June 30, 2024				
Inventories	19,22,43,125	18,98,84,123	23,59,002	As per information and explanation given by the management to us, Difference due to reconciliation of stock after submission
Trade Receivables	17,15,65,283	17,85,73,703	-70,08,420	As per information and explanation given by the management to us, the difference in return/Statement submitted to bank and book is due to sales return and payment receipt reconciliation after the submission of stock statement to the bank.
Trade Payables	3,30,31,071	3,42,75,181	-12,44,110	As per information and explanation given by the management to us, the difference in return/ statement submitted to bank and books is due to Trade payable reported related to goods including services to Bank.
September 30, 2024				
Inventories	20,80,77,009	20,07,13,444	73,63,565	As per information and explanation given by the management to us, Difference due to reconciliation of stock after submission
Trade Receivables	25,46,98,608	24,87,54,133	59,44,475	As per information and explanation given by the management to us, the difference in return/Statement submitted to bank and book is due to sales return and payment receipt reconciliation after the submission of stock statement to the bank.
Trade Payables	7,57,31,189	6,00,81,763	1,56,49,427	As per information and explanation given by the management to us, the difference in return/ statement submitted to bank and books is due to Trade payable reported less in statement than appears in Books.



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December 31, 2024

Inventories	22,62,47,026	22,77,48,718	-15,01,692	As per information and explanation given by the management to us, Difference due to reconciliation of stock after submission
Trade Receivables	27,17,86,530	27,63,71,649	-45,85,119	As per information and explanation given by the management to us, the difference in return/Statement submitted to bank and book is due to sales return and payment receipt reconciliation after the submission of stock statement to the bank.
Trade Payables	6,34,61,803	5,64,03,026	70,58,777	As per information and explanation given by the management to us, the difference in return/ Statement submitted to bank and books is due to Trade payable reported less in statement than appears in Books.

March 31, 2025

Inventories	22,81,45,937	21,39,41,290	1,42,04,647	As per information and explanation given by the management to us, Difference due to reconciliation of stock after submission
Trade Receivables	36,32,98,914	36,17,55,817	15,43,097	As per information and explanation given by the management to us, the difference in return/Statement submitted to bank and book is due to sales return and payment receipt reconciliation after the submission of stock statement to the bank.
Trade Payables	13,66,92,525	12,89,16,550	77,75,975	As per information and explanation given by the management to us, the difference in return/ statement submitted to bank and books is due to Trade payable reported less in statement than appears in Books.

Note No. 30. Property Plant and Equipment ,Intangible Asstes & Capital Work in Progress.

(a) Pursuant to the enactment of Companies Act 2013, the company has applied the estimated useful lives as specified in Schedule II, except in respect of certain assets as disclosed in Accounting Policy on Depreciation, Amortisation and Depletion. Accordingly the unamortised carrying value is being depreciated / amortised over the revised/remaining useful lives.

(b) 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.

(c) The Company has not revalued its Property, Plant and Equipment since the Company has adopted cost model as its accounting policy to an entire class of Property, Plant and Equipment.

(d) The Company has not revalued its Intangible Asset since the Company has adopted cost model as its accounting policy to an entire class of Intangible Asset.

Note 31 Corporate Social Responsibility (CSR)

(Amount in ₹)

Particulars	31st March,2025
Nature of CSR Activities	
To contribution towards the construction, repairs, renovation & maintenance of old age homes across the state of Maharashtra.	10,00,000
Total CSR Expense	10,00,000

Amount required to be spent by the company during the year - Rs. 9,22,906/-

Amount of expenditure incurred - Rs.10,00,000/-

During the year, no fresh charge to the Statement of Profit and Loss has been recognized on account of Corporate Social Responsibility (CSR) expenditure, as an adequate provision for CSR obligation had already been created in the previous years. Accordingly, the Provision For CSR has been reduced by ₹10,00,000 during the year, as reflected under Note No. 9 – Other Provisions.

Note 32.Contingent Liabilities

Particulars	As at
	March 31, 2025
A. Claims against the Company not acknowledged as debt.	84,98,67,678

Note 33 : Going Concern-

The Company's financial statements have been prepared using the going concern basis of accounting. Management is responsible for assessing the Company's ability to continue as a going concern, including whether the use of the going concern basis of accounting is appropriate. The use of the going concern basis of accounting is appropriate unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Management is also responsible for disclosing [in the financial statements] a material uncertainty of which management becomes aware related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

As part of our audit, we conclude regarding the appropriateness of management's use of the going concern basis of accounting in the preparation of the financial statements in the context of the applicable financial reporting framework. However the pending litigation (Refer Note 32) may or may not effect the going concern.



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Notes to the Consolidation Financial Statements as at ended 31st March, 2025

10. Property, Plant & Equipment and Intangible Assets:

Particulars	Gross Block				
	Value at the beginning of Reporting period	Addition during the year	Deduction during the year	Value at the end of Reporting Period	
Property, Plant & Equipment					
Factory Land (Leasehold) & Building					
Plant & Machinery	10,36,47,048	4,76,48,862	25,04,539	14,87,91,371	
Office Equipment	19,65,845	7,19,719	1,22,706	25,62,858	
Furniture & fixtures	28,01,023	8,14,089	1,38,710	34,76,402	
Vehicles	83,67,957	17,76,667	1,59,333	99,85,291	
Computer	15,63,264	6,92,645	16,911	22,38,998	
Electrical Equipments	41,17,267	-	-	41,17,267	
SUB TOTAL (A)	12,24,62,404	5,16,51,982	29,42,199	17,11,72,187	
Intangible Assets					
Software	-	-	-	-	
Barcode	-	-	-	-	
SUB TOTAL (B)	-	-	-	-	
Total [A + B](Current Year)	12,24,62,404	5,16,51,982	29,42,199	17,11,72,187	
(Previous Year)	6,88,75,486	5,36,02,670	15,752	12,24,62,404	
Particulars	Depreciation				
	Value at the beginning of Reporting period	Addition during the year	Impairment (loss) /gain	Deduction during the year/Retained Earning	Value at the end of Reporting Period
Property, Plant & Equipment					
Factory Land (Leasehold) & Building					
Plant & Machinery	3,87,10,147	1,21,89,792	-	-	5,08,99,939
Office Equipment	15,09,293	3,27,512	9,563	-	18,46,368
Furniture & fixtures	11,64,820	5,28,625	-	-	16,93,445
Vehicles	40,59,294	13,84,762	-	-	54,44,056
Computer	10,57,447	5,59,318	-	-	16,16,765
Electrical Equipments	20,60,973	4,08,755	7,741	-	24,77,469
SUB TOTAL (A)	4,85,61,974	1,53,98,764	17,304	-	6,39,78,042
Intangible Assets					
Software	-	-	-	-	-
Barcode	-	-	-	-	-
SUB TOTAL (B)	-	-	-	-	-
Total [A + B](Current Year)	4,85,61,974	1,53,98,764	17,304	-	6,39,78,042
(Previous Year)	74,77,539	26,31,201	-	-	1,01,08,740
Particulars	Net Block				
	WDV as at End of Reporting Period 31st March 2025	WDV as at Previous Reporting Period 31st March 2024			
Property, Plant & Equipment					
Factory Land (Leasehold) & Building	-	-			
Plant & Machinery	9,78,91,432	6,49,36,901			
Office Equipment	7,16,490	4,56,552			
Furniture & fixtures	17,82,957	16,36,203			
Vehicles	45,41,235	43,08,663			
Computer	6,22,233	5,05,817			
Electrical Equipments	16,39,798	20,56,294			
SUB TOTAL (A)	10,71,94,145	7,39,00,430			
Intangible Assets					
Software	-	-			
Barcode	-	-			
SUB TOTAL (B)	-	-			
Total [A + B](Current Year)	10,71,94,145	7,39,00,430			
(Previous Year)	7,39,00,430	-			



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Enrich Global Infra Limited

(CIN - U42102MH2007PLC173318)

(Formerly known as Enrich RD Infraprojects Private Limited & Enrich Global Infra Private Limited)

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Notes to the Consolidation Financial Statements for the year ended 31st March, 2025

7.5 Ageing Schedule of Trade Payables

(Amount in ₹)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
As at 31st March, 2025					
(i) MSME	2,63,04,308	-	-	-	2,63,04,308
(ii) Others	11,80,30,914	-	-	-	11,80,30,914
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-
Total	14,43,35,222	-	-	-	14,43,35,222



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Notes to Consolidation Financial Statements as at 31st March, 2025

Note 15 Trade receivables

15.3 Ageing Schedule of Trade Receivables

(Amount in ₹)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	
As at 31st March,2025						
Undisputed Trade Receivable						
(i) Considered good	19,64,89,351	7,50,89,812	30,00,233	-	-	27,45,79,397
(ii) Which have significant increase in credit risk and considered doubtful	-	-	-	-	-	-
(iii) Credit impaired	-	-	-	-	-	-
Disputed Trade Receivable						
(i) Considered good	-	-	-	-	-	-
(ii) Which have significant increase in credit risk and considered doubtful	-	-	-	-	-	-
(iii) Credit impaired	-	-	-	-	-	-
Total	19,64,89,351	7,50,89,812	30,00,233	-	-	27,45,79,397

