

ANNUAL REPORT

2025 - 26













arambagh's FOOD MART
convenience matters

ARAMBAGH FOODMART PRIVATE LIMITED

CIN: U74999WB2012PTC174417

Registered Office: 59B, CHOWRINGHEE ROAD, KOLKATA-700 020

Principal Office: 59B, CHOWRINGHEE ROAD, KOLKATA-700 020

Phone: 8336922173, E.mail : info@arambaghfoodmart.com

BOARD OF DIRECTORS

Mrs. Jaya Roy

Mrs. Biyas Roy (Executive Director)

Mrs. Megha Nadir Babaycon

Mrs. Sumedha Singh

AUDITORS

B Banerjee & Co Chartered Accountants

33, Atul Banerjee Lane, Manicknagar,
Bhadreswar, Hooghly 712124

BANKERS

State Bank of India

Axis Bank

HDFC Bank (Car Loan Account only)

REGISTERED OFFICE

5th Floor, 59B Chowringhee Road

Kolkata 700 020

West Bengal

"Arambagh's Foodmart" is a unique format which positions itself between the neighborhood Kirana store and the supermarket offering modern ambience and attractive promotions. Developed in the "Convenience Store" format, Arambagh's Foodmart provides the convenience of grocery shopping by quick reach, quick checkout, telephonic order and home delivery; at the same time keeping quality and promotion at par with modern trade market. The small format stores have high footfall density and high per sqft sale.

Company Profile

"Arambagh's Foodmart" chain of retail outlets was started in the **year 1997**, in the concept of Convenience Stores of average **600-1000 sqft area**, following the concept of the international **"7-11" chain**. With USP's of good quality, attractive promotions and location convenience, **Arambagh's Foodmart** was a quick success. The chain has now expanded to **90 shops** in West Bengal, out of which 44 are in Kolkata, 29 in other tier II cities and 17 in North Bengal including Siliguri and Jalpaiguri. The chain is considered among the top 3 retail chains in modern trade in Bengal.

The Convenience Store format has its own dynamics. Owing to changing demographics with increase in the number of nuclear families, working couples and elderly couples living alone – who do not want to, or cannot go out grocery shopping – USPs are developed more in the line of convenience or 'Value for Time' along with Value for Money. Convenience is provided in terms of location of store (near markets/on the main road with parking space), quick checkout, free home delivery for any order amount and telephonic order acceptance. Value for money is provided through exclusive promotions every month rather than price cuts. Instead of loyalty cards, the Company believes in creating loyal base of customer through such services, convenience and instant gratifications like a free item on higher bill value.



Corporate Team

- Sri Hiranmoy Chatterjee, Sales & Operations
- Sri Ranjan Ghosh, Purchase
- Sri Sajal Mitra, Control and Audit
- Sri Pradipta Sengupta, Information Technology
- Sri Tapas Bag, Accounts
- Smt Sulagna Banerjee, HRD and Administration
- Sri Gobinda Banerjee, Projects
- Sri Nandan Singh, Partnerships
- Sri Rajib Bhanja, Legal & Compliance

Chairman's Message

FY 2025-26 | Building strength through disciplined retail execution

₹138.39 Cr
Revenue from Trading Operations

₹11.17 Lakh
Profit before exceptional items & tax

₹953.57 Lakh
Other operating revenues

I am pleased to present the Annual Report of Arambagh Food Mart Private Limited for the financial year 2025-26. The year under review was one of consolidation and operational progress for the Company. In an increasingly competitive retail environment, we remained focused on strengthening the fundamentals of our business - product availability, customer value, operational efficiency and disciplined expansion - while continuing to build on our established presence across West Bengal.

India's retail sector continues to present a compelling long-term opportunity. Rising household consumption, increasing urbanisation, greater participation of Tier II and Tier III cities and the continuing shift towards organised and digitally enabled retail are steadily transforming the way Indian consumers shop. Industry outlooks continue to point to substantial expansion of India's retail market over the coming decade, with smaller cities expected to contribute meaningfully to the next phase of consumption growth. Food and grocery, being an essential and high-frequency consumption category, remains at the heart of this transformation.

For a regional retailer such as Arambagh Food Mart, these developments are particularly relevant. West Bengal offers a large and diverse consumer market spanning metropolitan Kolkata, established district centres and a growing network of urban and semi-urban markets. Our presence across Kolkata, Tier II locations and North Bengal, including Siliguri and Jalpaiguri, provides us with an operating base from which we can participate in this evolving consumption landscape. Alongside our retail outlets, the Company has also developed its B2B and institutional business, serving customers including IRCTC and participants in the hospitality sector.

During FY 2025-26, the Company recorded revenue from operations of ₹14,792.76 lakh, compared with ₹14,727.98 lakh in the previous year. While the growth in reported revenue was modest, the quality of operating performance showed an important improvement. The Company generated a profit of ₹11.17 lakh before exceptional items and tax, compared with a loss of ₹124.29 lakh on the same basis in the preceding year. This represents a meaningful improvement in the underlying operating performance of the business.

Profit after tax for the year stood at ₹7.56 lakh, compared with ₹31.04 lakh in FY 2024-25. The comparison, however, needs to be viewed in the context of the previous year's exceptional income of ₹182 lakh from liquidated damages. There was no corresponding exceptional income during the current year. We therefore believe that the improvement in the Company's performance before exceptional items provides a more useful indication of the progress made in the underlying business during the year.

The Company's strength continues to lie in its understanding of the regional market and its broad everyday consumption portfolio. During the year, confectionery and toiletries remained significant contributors, while the business continued to serve customers across grocery, fresh and chilled products, chicken, stationery and other daily-use categories. Importantly, other operating revenues from product enlistment, visibility, shop-in-shop arrangements, trade discounts, volume rebates and promotional budgets increased to approximately ₹953.57 lakh from ₹768.13 lakh in the previous year, reflecting the value of the Company's scale and relationships within its supplier ecosystem.

We also continued to invest in the operating platform of the business. During the year, approximately ₹84.54 lakh was added to property, plant and equipment and ₹16.04 lakh to intangible assets, including software. Trade receivables reduced from ₹71.28 lakh to ₹40.26 lakh at year end. These developments reflect our continuing emphasis on infrastructure, technology and working-capital discipline as we seek to improve the efficiency and scalability of our operations.

The retail industry itself is evolving rapidly. The emergence and rapid expansion of e-commerce and, more recently, quick-commerce have materially changed consumer purchasing behaviour and fragmented sales across multiple channels. This transition has affected the growth trajectory of traditional store-based retail, particularly in categories where convenience, rapid delivery and digital ordering have become increasingly important considerations for customers. At the same time, significant investor capital available to several digital commerce platforms has enabled aggressive customer-acquisition strategies, including deep discounting and free or subsidised delivery, notwithstanding the substantial fulfilment and logistics costs associated with such models. These developments have intensified competition across the retail landscape.

We recognise that digital commerce will form an increasingly important part of the future of retail, and the Company intends, at an appropriate stage, to develop its presence in this channel. However, building an effective omni-channel model involves more than creating an online storefront. A key operational challenge lies in integrating online and offline inventories, ensuring real-time product availability and establishing a supply chain capable of fulfilling digital orders efficiently without compromising store-level availability or materially increasing operating costs. We therefore intend to approach this transition in a measured manner, with emphasis on building the necessary supply-chain and technology capabilities before scaling the online business.

Against this changing competitive environment, our immediate operating philosophy remains centered on sustainable economics. Rather than pursuing expansion solely for topline growth, we continue to focus on profitability and achieving break-even within a reasonable period at each individual store. Our strategic priorities remain to deepen our presence in markets where the Arambagh business has established familiarity, improve store-level productivity, strengthen procurement and inventory management, selectively develop our institutional business and use technology to make our operations more responsive and efficient. Future expansion, whether through physical stores or digital channels, will continue to be evaluated with discipline, with emphasis on sustainable returns and long-term value creation.

As we look ahead, we remain encouraged by the long-term prospects of organised food and grocery retail and by the increasing consumption potential of urban and emerging markets across West Bengal. Our established regional presence, diversified everyday-use product portfolio, growing institutional business and continued focus on operational improvement provide a foundation on which the Company can build its next phase of development.

On behalf of the Board, I extend my sincere appreciation to our employees, management team, customers, vendors, financial institutions and business partners for their continued confidence and support. We remain committed to strengthening Arambagh Food Mart through disciplined execution, responsible growth and a continued focus on creating sustainable value for all our stakeholders.

With best regards,

Jaya Roy

Director, Chairperson

Director's Report

Your Directors are pleased to present the Annual Report of the Company together with the Audited Financial Statements for the financial year ended 31st March, 2026.

Financial Summary

Particulars	FY 2025-26 (₹ in lakh)	FY 2024-25 (₹ in lakh)
Total Revenue / Income	14,812.33	14,739.85
Total Expenses	14,801.16	14,864.14
Profit / (Loss) before Exceptional Items and Tax	**11.17**	**(124.29)**
Exceptional Items	-	182.00
Profit Before Tax	11.17	57.71
Current Tax	17.92	26.67
Deferred Tax	(14.31)	-
Profit After Tax	**7.56**	**31.04**

Review of Business Operations and Future Prospects:

During the year under review, the Company recorded revenue from operations of ₹14,792.76 lakh as compared with ₹14,727.98 lakh in the previous year. The Company earned a profit of ₹11.17 lakh before exceptional items and tax, as against a loss of ₹124.29 lakh on the same basis in the preceding year. Profit after tax for the year was ₹7.56 lakh as compared with ₹31.04 lakh in the previous year; the previous year's result included exceptional income of ₹182.00 lakh from liquidated damages. The improvement in performance before exceptional items reflects progress in the underlying operations of the Company.

The Company continues to operate its chain of retail outlets offering groceries, toiletries, confectionery, frozen vegetarian and non-vegetarian foods and ready-to-eat snacks. It has also developed B2B and institutional sales, catering to customers including IRCTC and other hospitality companies. The Company's retail presence extends across West Bengal, including Kolkata, Tier II cities and locations in North Bengal such as Siliguri and Jalpaiguri.

The Board continues to focus on operational efficiency, inventory and working-capital management, technology, supplier relationships and disciplined expansion in markets where the Company has an established presence.

Dividend

Considering the financial performance and the requirements of the business, the Board of Directors has not recommended any dividend for the financial year ended 31st March, 2026.

Transfer of Unclaimed Dividend to Investor Education and Protection Fund

The provisions relating to transfer of unclaimed dividend to the Investor Education and Protection Fund are not applicable, as there was no dividend declared and paid which became due for transfer during the year.

Material Changes and Commitments, If Any

No material changes and commitments affecting the financial position of the Company have occurred between the end of the financial year to which these financial statements relate and the date of this Report, except matters, if any, disclosed in the financial statements.

Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo

Considering the nature of the Company's operations, the particulars relating to conservation of energy and technology absorption are not material. During the year under review, the Company had NIL expenditure in foreign currency and NIL earnings in foreign currency.

Risk Management

The Company continuously monitors the principal risks associated with its operations, including inventory management, working-capital requirements, supply-chain efficiency, market competition and regulatory matters. The Board reviews such risks from time to time and takes appropriate measures considered necessary in the circumstances. In the opinion of the Board, there are no risks which threaten the existence of the Company.

Corporate Social Responsibility

The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the Company for the year under review.

Particulars of Loans, Guarantees or Investments under Section 186

There were no loans, guarantees, securities or investments made by the Company requiring disclosure under Section 186 of the Companies Act, 2013 during the year under review.

Particulars of Contracts or Arrangements with Related Parties

All contracts or arrangements with related parties entered into during the year, to the extent falling within Section 188 of the Companies Act, 2013, were in the ordinary course of business and on an arm's length basis. The related party transactions are disclosed in the notes to the financial statements. No materially significant transaction requiring disclosure in Form AOC-2 was entered into during the year.

Explanation or Comments on Auditors' Remarks

There are no qualifications, reservations, adverse remarks or disclaimers in the Statutory Auditors' Report requiring explanation or comments by the Board. The provisions relating to Secretarial Audit are not applicable to the Company.

Policy Relating to Directors' Appointment and Remuneration

The provisions of Section 178(1) of the Companies Act, 2013 relating to constitution of a Nomination and Remuneration Committee are not applicable to the Company.

Number of Board Meetings Conducted During the Year

During the financial year under review, seven (7) meetings of the Board of Directors were held. The dates of the meetings were as follows:

Sl. No.	Date of Board Meeting
1	16 April 2025
2	02 June 2025
3	18 August 2025
4	15 October 2025
5	19 December 2025
6	11 February 2026
7	16 March 2026

All Directors were present at the Board Meetings held during the year. The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013.

Annual General Meeting and Extraordinary General Meeting

The Annual General Meeting of the Company was held on 30th September, 2025. An Extraordinary General Meeting of the Company was held on 16th March, 2026.

Subsidiaries, Joint Ventures and Associate Companies

The Company does not have any subsidiary, joint venture or associate company during the year under review.

Deposits

The Company has neither accepted nor renewed any deposits within the meaning of Sections 73 to 76 of the Companies Act, 2013 and the rules made thereunder during the year under review.

Directors

There was no change in the composition of the Board of Directors during the year under review. No Director was appointed or ceased to hold office during the financial year. The Company is not mandatorily required to appoint any whole-time Key Managerial Personnel under the applicable provisions of the Companies Act, 2013.

Declaration of Independent Directors

The provisions relating to appointment of Independent Directors under Section 149 of the Companies Act, 2013 are not applicable to the Company.

Adequacy of Internal Financial Controls with Reference to Financial Statements

The Company has in place internal financial controls commensurate with the size and nature of its operations and with reference to the financial statements. The controls are intended to ensure orderly and efficient conduct of business, safeguarding of assets and reliability of financial reporting.

Statutory Auditors

M/s B Banerjee & Co., Chartered Accountants (FRN: 331988E), are the Statutory Auditors of the Company. The Audited Financial Statements for the financial year ended 31st March, 2026 have been audited by the said firm.

Audit Committee and Vigil Mechanism

The provisions of Section 177 of the Companies Act, 2013 read with the applicable rules relating to constitution of an Audit Committee and establishment of a Vigil Mechanism are not applicable to the Company.

Shares

During the year under review, there was no increase in share capital, buy-back of securities, issue of sweat equity shares, bonus shares or grant of employee stock options. The paid-up equity share capital remained unchanged during the year.

Capital Work-in-Progress / Warehouse Project

The Company had commenced construction of a new warehouse on its own land in an earlier year. As disclosed in the financial statements, the project remained temporarily suspended as at 31st March, 2026 due to government restrictions. Capital work-in-progress relating to the project stood at ₹102.72 lakh as at the year end.

Significant and Material Orders / Proceedings

No significant and material order has been passed by any regulator, court or tribunal which would impact the going concern status of the Company or its future operations. The financial statements disclose certain ongoing matters, including GST demands under appeal and proceedings under the West Bengal Shops & Establishments Act. Based on the assessment stated in the financial statements, no provision has been considered necessary in respect of such contingent matters.

Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

During the financial year 2025-26, the Company did not receive any complaint of sexual harassment.

Reporting of Frauds

During the year under review, no fraud has been reported by the Statutory Auditors under Section 143(12) of the Companies Act, 2013.

Directors' Responsibility Statement

In accordance with Section 134(5) of the Companies Act, 2013, the Directors state that:

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year 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 the 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;

(e) the Company being unlisted, the requirement under Section 134(5)(e) relating to internal financial controls is not applicable; and

(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.

Acknowledgements

Your Directors place on record their sincere appreciation for the continued support and cooperation received from the Company's bankers, business associates, vendors, customers, employees, consultants and Government Authorities. Your Directors also gratefully acknowledge the confidence and support reposed by the shareholders in the Company.

For And On Behalf Of The Board Of Directors
ARAMBAGH FOOD MART PRIVATE LIMITED

ARAMBAGH FOODMART PVT. LTD.
Director

Biyas Roy
(DIN: 05201255)

ARAMBAGH FOODMART PVT. LTD.
Director

Jaya Roy
(DIN: 00110055)

Date: 24th August, 2026
Place: Kolkata

ARAMBAGH FOODMART PRIVATE LIMITED

PLOT-107, TELIPARA, ARAMBAG, HOOGHLY,
WEST BENGAL- 712601

AUDIT REPORT

Financial Year 2025-26

AUDITORS

B BANERJEE & CO
Chartered Accountants

33 Atul Banerjee Lane, Manicknagar,
Bhadreswar, Hooghly, West Bengal 712124
9339932286(M) / 6290883308(M)
bdbbuddha@hotmail.com

B Banerjee & Co
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

ARAMBAGH FOODMART PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **ARAMBAGH FOODMART PRIVATE LIMITED** which comprise the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss for the year then ended, and 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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at **31st March 2026** and its **Profit** and Its Cash Flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the standards on auditing specified under Section 143(10) of the Act. our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are not applicable to the Company as it is an unlisted company.

Information other than Standalone financial statements and auditor's report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including annexures to Board's Report but does not include the Standalone Financial Statements and our auditor's report thereon.

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

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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 and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for the 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 control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

● Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

● Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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

Report on Other Legal and Regulatory Requirements

1. 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**" a statement on the matters specified in paragraphs 3 and 4 of the Order.

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2. As required by section 143(3) of the Act, we report that:

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

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

c. The Balance Sheet and Statement of Profit and Loss, the cash flow statement, dealt with by this Report are in agreement 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 written representations received from the directors as on **31 March, 2026**, taken on record by the Board of Directors, none of the directors is disqualified as on **31 March, 2026**, from being appointed as a director in terms of Section 164(2) of the Act;

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in “Annexure B” wherein we have expressed an unmodified opinion; and.

g. In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended):

i. The Company has disclosed any pending litigations as at **March 31, 2026**, which would impact its financial position, [Refer note 28(ii)].

ii. The Company did not have any long-term contracts as at **March 31, 2026** including derivatives contracts for which there were any material foreseeable losses;

iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund during the year ended **March 31, 2026**;

iv. a. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or securities premium or any other sources or kind of funds) by the Company to or in any person(s) or entity(ies), including foreign entities ('the 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 ('the Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf the Ultimate Beneficiaries;

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Chartered Accountants

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

c. Based on such audit procedures performed as considered reasonable and appropriate in the circumstances, nothing has come to our attention that causes us to believe that the management representations under sub-clauses (a) and (b) above contain any material misstatement.

v. The Company has not declared or paid any dividend during the year ended 31 March 2026.

vi. Based on our examination which included test checks, the company has used an 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.

3. 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, the same is not applicable to the company, it being a private company.

For & on behalf of
B BANERJEE & CO
Chartered Accountants
Firm Registration No. 331988E

B. BANERJEE & CO. Bhadreswar Chartered Accountants

CA Buddhadeb Banerjee
Proprietor
MRN: 314626

UDIN: 26314626ZDRXGC1722
Date: 24th August 2026

B Banerjee & Co
Chartered Accountants

Annexure-A to the Independent Auditors' Report

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date to the members of **ARAMBAGH FOODMART PRIVATE LIMITED** on the accounts of the company for the year ended **31st March, 2026**]

On the basis of such checks as we considered appropriate and according to the information and Explanations given to us during the course of our audit, we report that:

I. In respect of its fixed assets:

(a) (i) The Company has maintained proper records showing full particulars, including quantitative details and situation of the Property, Plant & Equipment.

(ii) The Company has maintained proper records showing full particulars of intangible assets.

(b) As explained to us, Property, Plant & Equipment have been physically verified by the management during the year. There is a regular phased program of physical verification which, in our opinion is reasonable having regard to the size of the company and nature of its Property, Plant & Equipment. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) The title deeds of all the immovable properties (other than properties where the company is a lessee and lease agreements are duly executed in the favour of the lessee) disclosed in the financial statements are held in the name of the Company.

(d) The company has not revalued any of its Property, Plant & Equipment during the year.

(e) No proceedings have been initiated during the year or are pending against the company as at March 31, 2026 for holding any Benami property under the Benami Transactions (Prohibition)Act,1988 (as amended in 2016) and rules made thereunder.

I. In respect of its inventory:

(a) Physical verification of inventory has been conducted by the management at reasonable intervals during the year and the coverage and procedure adopted by the management for verification is appropriate. No discrepancies were noticed during the physical verification of inventory by the management which could aggregate 10% or more for each class of inventory.

(b) The company has not been sanctioned working capital limit in excess of Rs.5 crores, in aggregate, at any point of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the order is not applicable.

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III. According to the information explanation provided to us, the Company has not provided loans or provided advances in the nature of loans, or given guarantee, or provided security to related parties. The related parties as defined under the Companies Act 2013, that is without specifying any terms or period of repayment.

IV. There are no loans, investments, guarantees, and securities granted in respect of which provisions of section 185and 186 of the Companies Act, 2013 are applicable. Accordingly, the paragraph 3(iv) of the order is not applicable to the Company.

V. According to the information and explanation given to us, the company has not accepted deposits from members and the public, and therefore clause (v) of paragraph 3 of the Order is not applicable to the Company.

VI. In our opinion and according to the information and explanations given to us, the requirements for maintenance of cost records by the Company pursuant to Companies (Cost Records and Audit) Rules, 2014 specified by the Central Government under Section 148 of the Act is not applicable to the Company for the year under audit.

VII. According to the records of the company and information and explanations given to us, in respect of statutory dues:

(a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Customs Duty, cess, and other material statutory dues applicable to it.

(b) No undisputed amounts payable in respect of aforesaid statutory dues were outstanding at year-end for a period of more than six months from the date they became payable.

(c) There are no dues of Income Tax, Goods and Service Tax, Customs Duty, and cess as on 31st March 2026 which have not been deposited on account of disputes, except for the following cases: -

Name of the Statute	Nature	Disputed Amount (Rs. Lakh)	Period	Forum where the dispute is pending
Goods and Service Tax Act 2017	admissibility of input tax credit	6.84	2017-18	Appellate Authority
Goods and Service Tax Act 2017	admissibility of input tax credit.	14.20	2018-19	Appellate Authority
Goods and Service Tax Act 2017	admissibility of input tax credit.	15.96	2019-20	Appellate Authority

B. BANERJEE & CO. Bhadreswar Chartered Accountants

VIII. According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company.

IX. According to the information and explanations given to us and on the basis of our audit procedures, we report that,

a) The Company has not defaulted in the repayment of dues to financial institutions, and banks.

b) The company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

c) No money was raised by way of term loans. Accordingly, the provision stated in paragraph 3(ix)(c) of the Order is not applicable to the Company.

d) there are no funds raised on short-term basis. Accordingly, the provision stated in paragraph 3(ix)(d) of the Order is not applicable to the Company.

e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates, or joint ventures.

f) The Company has not raised loans during the year on the pledge of securities held in its securities, joint ventures or associate companies.

X. In our opinion and according to the information and explanations given to us, we report that

a) No monies were raised by way of initial public offer or further public offer/debt instruments during the year. Accordingly, the paragraph 3(x)(a) of the order is not applicable to the Company.

b) Company has not made any preferential allotment or private placement of shares or fully, partly or optionally convertible debentures during the year. Accordingly, the provisions stated in paragraph 3 (x)(b) of the Order are not applicable to the Company.

XI. To the best of our knowledge and according to the information and explanations given to us,

a) No fraud by the Company or on the Company has been noticed or reported during the year.

b) During the year, no report under sub section (12) of section 143 of the Companies Act, 2013 has been filed in Form ADT-4 as prescribed under the Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the central government, during the year up to the date of this report.

B. BANERJEE & CO. Bhadreswar Chartered Accountants

c) There are no whistle-blower complaints received by the Company during the year. Accordingly, the provisions stated in paragraph (xi)(c) of the Order is not applicable to the company.

XII. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions stated in paragraph 3(xii) (a) to (c) of the Order are not applicable to the Company.

XIII. According to the information and explanation are given to us and on the basis of our examination of the books of accounts all transactions with the related parties are in compliance with sections 177 and 188 of the Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements, etc., as required by the applicable accounting standards;

XIV. In our opinion and based on our examination, the Company does not require to comply with provision of section 138 of the Act. Hence, the provisions stated in paragraph 3(xiv) (a) to (b) of the Order are not applicable to the Company.

XV. According to the information and explanations given to us, in our opinion during the year the Company has not entered into non-cash transactions with directors or persons connected with its directors and hence, provisions of section 192 of the Act are not applicable to company. Accordingly, the provisions stated in paragraph 3(xv) of the Order are not applicable to the Company.

XVI. In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in paragraph clause 3 (xvi)(a) of the Order are not applicable to the Company.

XVII. Based on the overall review of financial statements, the Company has not incurred cash losses in the current financial year and in the immediately preceding financial year. Hence, the provisions stated in paragraph clause 3 (xvii) of the Order are not applicable to the Company.

XVIII. There has been no resignation of the statutory auditors during the year, Hence, the provisions stated in paragraph clause 3 (xviii) of the Order are not applicable to the Company.

XIX. According to the information and explanations given to us and based on our examination of financial ratios, ageing and expected date of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Director and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which cause us to believe that any material uncertainty exists as on the date of the audit report indicating that the Company is not capable of meeting its liabilities existing at the date of Balance Sheet as and when they fall due within a period of one year from the Balance Sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the Balance Sheet date, will get discharged by the company as and when they fall due.

B. BANERJEE & CO. Bhadreswar Chartered Accountants

B Banerjee & Co
Chartered Accountants

XX. According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the provisions of paragraph (xx)(a) to (b) of the Order are not applicable to the Company.

For & on behalf of
B BANERJEE & CO
Chartered Accountants
Firm Registration No. 331988E

B. BANERJEE & CO. Bhadreswar Chartered Accountants

CA Buddhadeb Banerjee
Proprietor
MRN: 314626

UDIN: 26314626ZDRXGC1722
Date: 24th August 2026

B Banerjee & Co
Chartered Accountants

Annexure "B" to the Independent Auditors' Report

THE ANNEXURE "B" REFERRED TO IN PARAGRAPH 2 (f) UNDER THE HEADING "REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS" OF OUR REPORT OF EVEN DATE TO THE MEMBERS OF **ARAMBAGH FOODMART PRIVATE LIMITED** ON THE ACCOUNTS OF THE COMPANY FOR THE YEAR ENDED **31ST MARCH, 2026**

Report on the Internal Financial Controls over Financial Reporting 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 **ARAMBAGH FOODMART PRIVATE LIMITED** ("the Company") as of **31 March, 2026** in conjunction with our audit of the financial statements of the Company for the year ended on that date.

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

Auditor's Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness

B. Banerjee & Co. Bhadreswar Chartered Accountants

exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

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 explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at **31 March, 2026**, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For & on behalf of
B BANERJEE & CO
Chartered Accountants
Firm Registration No. 331988E

B. BANERJEE & CO. Bhadreswar Chartered Accountants

CA Buddhadeb Banerjee
Proprietor
MRN: 314626

UDIN: 26314626ZDRXGC1722
Date: 24th August 2026

ARAMBAGH FOOD MART PRIVATE LIMITED

U74999WB2012PTC174417

Balance Sheet as at 31st March , 2026

(In Rupees 'Lakhs)

	Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
			Rupees	Rupees
I.	**EQUITY AND LIABILITIES**			
	(1) Shareholders' Funds			
	(a) Share Capital	2	11.00	11.00
	(b) Reserve and Surplus	3	208.73	201.17
	(2) Non Current Liabilities			
	(a) Long Term Borrowing	4	28.03	25.72
	(b) Deferred Tax Liabilities (net)	5(i)	.00	.00
	(c) Long Term Provision	6	74.82	66.95
	(3) Current Liabilities			
	(a) Short Term Borrowings	7	75.64	42.33
	(b) Trade Payable	8	1917.52	1988.80
	(c) Other Current Liabilities	9	267.88	263.95
	(d) Short Term Provision	10	7.78	22.59
	TOTAL		**2591.41**	**2622.50**
II.	**ASSETS**			
	(1) Non-Current Assets			
	(a) Property, plant and equipment and Intangible assets			
	(i) Property, plant and equipment	11a	389.79	408.36
	(ii) Intangible Assets	11b	20.59	11.55
	(iii) Capital Work-in-progress	11c	102.72	102.72
	(b) Deferred Tax Assets (net)	5(ii)	14.31	.00
	(b) Other Non Current Assets	12	280.73	305.46
	(2) Current Assets			
	(a) Inventories	13	1657.99	1547.92
	(b) Trade Receivables	14	40.26	71.28
	('c) Cash and Bank Balance	15	39.93	89.52
	(d) Short-Term Loans and Advances	16	18.49	67.81
	(e) Other Current Assets	17	26.59	17.86
	TOTAL		**2591.41**	**2622.50**

The accompanying notes formling an integral part of the financial statements -1---31

As Per our report of even date

For B BANERJEE & CO
Chartered Accountants
FRN- 331988E

CA. Buddhadeb Banerjee
(Proprietor)
Membership No-314626
ICAI UDIN:
26314626ZDRXGC1722
Place:-Kolkata
Date :- 24th August 2026

B. BANERJEE & CO Bhadreswar Chartered Accountants

For and on behalf of the Board

ARAMBAGH FOODMART PVT. LTD. Director

ARAMBAGH FOODMART PVT. LTD. Director

Director	Director
DIN:05201255	DIN:00110055
(Biyas Roy)	(Jaya Roy)

ARAMBAGH FOOD MART PRIVATE LIMITED

U74999WB2012PTC174417

Statement of Profit & Loss for the Year ended 31st March 2026

(In Rupees 'Lakhs)

	Particulars	Note No.	Year Ended 31st March, 2026	Year Ended 31st March, 2025
I.	Revenue from Operations	18	14792.76	14727.98
II.	Other Incomes	19	19.57	11.87
III.	**Total Income (I + II)**		**14812.33**	**14739.85**
	Expenses:			
	Purchases of Stock-in-Trade	20	12158.58	12254.22
	Changes in Inventories of Finished Goods,	21	-110.06	13.91
	Employee Benefit Expenses	22	1427.34	1326.74
	Finance Cost	23	8.04	7.67
	Depreciation and Amortization Expenses	11	106.81	116.11
	Other expenses	24	1210.44	1145.50
IV.	**Total Expenses**		**14801.16**	**14864.14**
V	**Profit /(loss) before exceptional,and extraordinary items and Taxes(III - IV)**		**11.17**	**-124.29**
VI	Exceptional Items	25	.00	182.00
VII	**Profit /(loss) before extraordinmary items and Tax (V + VI)**		**11.17**	**57.71**
VIII	Extraordinary Items		.00	.00
IX	**Profit /(loss) before Tax(VII + VIII)**		**11.17**	**57.71**
X	Tax Expense:			
	(1) Current tax	26	17.92	26.67
	(2) Deferred Tax	27	-14.31	.00
VII	**Profit/ (Loss) after tax (IX- X)**		**7.56**	**31.04**
	Earnings Per Equity Share (Rupees)		6.87	28.22

The accompanying notes formling an integral part of the financial statements -1---31

As Per our report of even date

For B BANERJEE & CO
Chartered Accountants
FRN- 331988E

CA. Buddhadeb Banerjee
(Proprietor)
Membership No-314626
ICAI UDIN:
26314626ZDRXGC1722
Place:-Kolkata
Date :- 24th August 2026

B. BANERJEE & CO. Bhadreswar Chartered Accountants

For and on behalf of the Board

ARAMBAGH FOODMART PVT. LTD. Director

ARAMBAGH FOODMART PVT. LTD. Director

Director	Director
DIN:05201255	DIN:00110055
(Biyas Roy)	(Jaya Roy)

ARAMBAGH FOOD MART PRIVATE LIMITED
U74999WB2012PTC174417

(In Rupees 'Lakhs)

Cash Flow Statement	For the year Ended 31-03-2026		For the year Ended 31-03-2025	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit/(Loss) Before Extra ordinary items and Tax		**11.17**		**57.71**
Adjustments for:				
Adjustment for Prior Period Items	.00			
Loss of Fixed Assets Sold	2.79		8.66	
Depreciation	106.81		116.11	
Gratuity Provision	7.57		12.94	
Interest & Finance Charges	8.04		7.67	
Interest Income	-11.64	113.57	-10.08	135.30
Operating Profit before Working Capital Changes		**124.74**		**193.00**
Adjustments for:				
Decrease/(Increase) in Receivables	31.02		9.47	
Decrease/(Increase) in Inventories	-110.06		13.91	
Decrease/(Increase) in Short term Loans & Advances	49.32		-49.89	
Decrease/(Increase) in Other Current Assets	-8.73		42.68	
Increase/(Decrease) in Other Current Liabilities	3.93		28.72	
Increase/(Decrease) in Shortterm Porvision	-1.61		-1.90	
Increase/(Decrease) in Payables	-71.27	-107.40	59.91	102.90
Cash generated from operations		17.34		295.91
Less: Gratuity Paid		.00		.44
Less: Income tax,TDS,TCS		31.12		27.86
Net Cash flow from Operating activities		-13.78		267.61
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipment	-84.54		-100.11	
Purchase of Intangible Assets	-16.04		-5.64	
Project in Progress	.00		-100.52	
Sale proceed of Fixed Assets	.51		.00	
Investment in Fixed deposits	.00		-62.85	
Redemption of Fixed deposits	25.40		40.10	
Secuirity deposits given	-8.55		-30.32	
Secuirity deposits received back	7.89		13.11	
Interest Income	11.64		10.08	
Net Cash used in Investing activities		**-63.70**		**-236.16**
CASH FLOW FROM FINANCING ACTIVITIES				
Received from Short term Borrowings	529.21		499.08	
Repayment of Short term Borrowings	-499.64		-540.35	
Received from Long term Borrowings	16.40		27.48	
Repayment of Long term Borrowings	-10.35		-5.86	
Issue of Share Capital				
Interest paid	-7.74		-6.06	
Net Cash used in financing activities		**27.89**		**-25.71**
Net increase/(Decrease) in cash & Cash Equivalents		-49.60		5.73
Cash and Cash equivalents at beginning of the year		89.52		83.79
Cash and Cash equivalents at end of the year		39.93		89.52

Cash & Cash Equivalents	As on 31-03-2026	31-03-2025	As on 31-03-2025	31-03-2024
Cash in Hand	30.32	51.22	51.22	36.41
Cash at Bank	9.61	38.30	38.30	47.38
Cash & Cash equivalents as stated	**39.93**	**89.52**	**89.52**	**83.79**

The accompanying notes formling an integral part of the financial statements -1---31

As Per our report of even date

For B BANERJEE & CO
Chartered Accountants
FRN- 331988E

B. BANERJEE & CO Bhadreswar Chartered Accountants

CA. Buddhadeb Banerjee
(Proprietor)
Membership No-314626
ICAI UDIN: 26314626ZDRXGC1722
Place:-Kolkata
Date :- 24th August 2026

For and on behalf of the Board

ARAMBAGH FOODMART PVT. LTD. Director

ARAMBAGH FOODMART PVT. LTD. Director

Director	Director
DIN:05201255	DIN:00110055
(Biyas Roy)	(Jaya Roy)

ARAMBAGH FOOD MART PRIVATE LIMITED
U74999WB2012PTC174417
Notes on standalone financial statement as at and for the year ended March 31, 2026

NOTE NO. 1– SIGNIFICANT ACCOUNTING POLICIES

Corporate Information:

ARAMBAGH FOOD MART PRIVATE LIMITED ("the Company"), is a private Limited Company incorporated in India, CIN- U74999WB2012PTC174417, having it's registered office at Mouza Telipara, Plot no 107, Arambagh, Hooghly, West Bengal, 712601, and corporate office at 59 B Chowringhee Road, Kolkata – 700020.

The Company operates a chain of retail outlets offering groceries, toiletries, confectionery, frozen veg, and non-veg foods, and ready-to-eat snacks. The company has started B2B and institutional sales, catering to customers like IRCTC and other hospitality companies. The chain has now expanded across West Bengal, with a strong presence in Kolkata, several outlets in other tier II cities, and additional locations in North Bengal including Siliguri and Jalpaiguri.

Accounting Policies:

A. Basis of Preparation:

These financial statements are prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. Pursuant to Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, and the relevant provision of the Companies Act, 2013 ("the 2013 Act")/ Companies Act, 1956 ("the 1956 Act"), as applicable

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the schedule III to the 2013 Act. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has determined its operating cycle as twelve months for the purpose of current – non-current classification of assets and liabilities.

B. Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the report amounts of assets and liabilities and disclosure of contingent liabilities at the date of financial statements and the results of operations during the reporting year end. Although these estimates are based upon the management's best knowledge of current events and actions, actual results could differ from these estimates.

C. Revenue recognition:

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured and no significant uncertainty as to its determination or realization exists, regardless of when the payment is being made, excluding taxes or duties collected on behalf of the government.

i. **Sale of Goods: -** Revenue from the sale of goods is recognized when all the significant risks & rewards of ownership of the goods have been passed to the recognized buyers, usually on delivery of the goods. The provisions of AS-9 have complied with the extent applicable to the company.

ARAMBAGH FOOD MART PRIVATE LIMITED
U74999WB2012PTC174417
Notes on standalone financial statement as at and for the year ended March 31, 2026

ii. Sale of Service: - Revenue from the sale of service is recognized after completion of service

iii. Interest income: - Interest Income on Fixed Deposits, Time Deposits are recognized when it accrued year to year basis.

iv. Discount, Rebate, Promo reimbursement: - Discount received, rebate on purchase made are recognised asper Credit note given by the vendors, Promo reimbursements are recognised when incurred on behalf of vendor or debit note issued.

v. Insurance Claim: - Insurance claims are accounted for on the basis of claims admitted / expected to be admitted and to the extent that the amount recoverable can be measured reliably and it is reasonable to expect ultimate collection.

D. Property, Plant & Equipment:

Property, Plant & Equipment are stated at cost less accumulated depreciation and impairment, if any. Cost comprises the purchase price inclusive of duties, taxes, incidental expenses and erection/ commissioning expenses etc up to the date the asset is ready for its intended use.

Spare parts are treated as capital assets when they meet the definition of PPE. Otherwise, such items are classified as inventory.

Any gains or losses on their disposal, determined by comparing sales proceeds with carrying amount, are recognized in the Statement of Profit or Loss.

E. Intangible assets:

Intangible assets comprise of the application and other software procured through perpetual licences. The intangible assets are capitalized on implementation of such software and comprises of the prices paid for procuring the licences and implementation cost of such software.

F. Depreciation:

Depreciation on Property, Plant & Equipment has been provided on written down value basis according to useful life of the assets provided in Schedule II of the Companies Act, 2013.

Depreciation on Intangible Assets has been provided on written down value basis over the estimated useful life of 6 years.

G. Impairment of Assets:

At the end of each year the Company determines whether a provision should be made for impairment loss on fixed assets by considering the indication that an impairment of any of its assets may have occurred in accordance with Accounting Standard (AS-28) issued by the Institute of Chartered Accountants of India. If such indication exits, the recoverable values of the concerned assets should be estimated. In case the recoverable value of an asset is less than it's carrying amount, the asset written down to its recoverable value and the impairment loss is recognized as expense in the statement of profit & loss immediately. After the recognition of impairment loss, the revised carrying amount (less residual value, if any) of the impaired asset is depreciated or amortized on a systematic basis on its remaining useful life.

ARAMBAGH FOOD MART PRIVATE LIMITED
U74999WB2012PTC174417
Notes on standalone financial statement as at and for the year ended March 31, 2026

H. Inventories:

All Inventories are valued at the lower of cost and net realizable value.

I. Borrowing Cost:

Borrowing cost that are directly attributable to the acquisition/ construction of the qualifying asset are capitalized until the time all the substantial activities necessary to prepare such assets for the intended use are complete. All other borrowing costs are recognized as expenditure during the period in which they are incurred. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

J. Employee Benefits:

The provisions of the new Labour Codes have not been given effect to in these financial statements, as the relevant rules required for implementation of the said Codes had not been notified and brought into force by the State Government as at 31 March 2026.

Define Contribution Plan- The Company has certain defined contribution plans. The Contributions are made to Provident fund, ESIC as per regulations. The contributions are made to registered provident fund and Employees' state insurance corporation administered by the government and the contributions are recognised as an expense in the statement of Profit and Loss. The obligation of the Company is limited to the amount contributed and it has no further contractual nor any constructive obligation.

Define Benefit Plan- The liability recognized in the balance sheet in respect of defined benefit gratuity plan at the end of the reporting period. Provision for gratuity is provided based on the actuarial valuation.

K. Earnings per share:

(i) Basic earnings per share is calculated by dividing:
a) the profit attributable to owners of the Company
b) by the weighted average number of equity shares outstanding during the financial year,

L. Cash and Cash Equivalents:

Cash and Cash Equivalents comprise Cash at Bank in the current account and Fixed Deposits in the bank less than 3 months maturity with accrued interest and Cash on hand.

M. Cash Flow Statement

Cash flow statements are reported using the indirect method, whereby profit before extraordinary items / exceptional items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipt or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on available information including taxes paid relating to these activities.



ARAMBAGH FOOD MART PRIVATE LIMITED
U74999WB2012PTC174417
Notes on standalone financial statement as at and for the year ended March 31, 2026

N. Provisions, Contingent Liability & Contingent Assets:

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement.

Contingent liability is disclosed for (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or (ii) Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

The Company has no post-sale obligation to repair/replace faulty products under any warranty.

Contingent Assets are not recognized but are disclosed in the notes to the financial statements.

O. Taxation:

Income tax expenses comprise current and deferred taxes.

Current tax is determined on income for the year chargeable to tax in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961, and other applicable tax laws.

Deferred tax is recognized on timing differences; being the difference between taxable incomes and accounting income that originate in one period and are capable of reversing in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date.

Deferred tax assets are recognized for timing differences other than unabsorbed depreciation and carry forward losses only to the extent that there is a reasonable certainty that there will be sufficient future taxable income to realize the assets. Deferred tax assets pertaining to unabsorbed depreciation and carry forward of losses are recognized only to the extent there is a virtual certainty of its realization.
Deferred Tax Asset is recognised to the extent of Deferred Liability is existed as on Balance Sheet date; The Company has the policy to not recognised any Deferred tax asset separately in the Balance Sheet.

P. Trade Receivables:

Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business. Trade receivables are recognized initially at the amount of consideration that is unconditional. Trade receivable includes unsettled amount of credit or debit cards or other merchant payments balance as on the Balance sheet date.

Q. Trade Payable:

MSME and non MSME trade payable reported based on the information available with the Company and takes into account only those suppliers who have responded to the enquiries made for this purpose.

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Note-31 Additional Regulatory Information:

Amended Schedule III requires additional regulatory information to be provided in financial statements. These are as follows;

i) Title deeds of Immovable Property

The title deeds of all the immovable properties (other than properties where the company is a lessee and lease agreements are duly executed in the favour of the lessee) disclosed in the financial statements are held in the name of the Company.

Pursuant to termination of the lease and settlement of liquidated damages (refer note-25), the Company vacated the premises on 04.02.2026. Accordingly, the carrying amount of the warehouse, amounting to ₹8.66 Lakh, has been written off during the year and disclosed under "Other Expenses - Loss on Disposal of Fixed Asset".

ii) Revaluation of Property, Plant and Equipment and Right -of- Use Assets

The Company has not revalued any of its Property, Plant, and Equipment (including Right-of-Use Assets) during the current reporting period and also for the previous year's reporting period.

iii) Loans or advances to specified persons

The Company has not granted loans or advances to related parties in the nature of loans granted to the related parties as defined under the Companies Act 2013, that is without specifying any terms or period of repayment.

iv) Capital Work in Progress

The Company has project under Capital Work in Progress (CWIP) as on 31/03/2026.

Capital Work-in-progress						
		As on 31.03.2026 (Rupees in lakh)				
		Amount in CWIP for a period of				Total*
SL No	CWIP	Less than 1 year	1-2 years	2-3 years	More than 3 years	
1)	Project in Progress		-	-	-	
2)	Projects temporarily suspended		100.52	2.21	-	102.72
	Total					**102.72**

In the year 203-24, the Company commenced construction of a new warehouse on its own land. Due to the government restrictions, in the current year the project has been temporarily suspended. The Capital Work-in-Progress amounting to ₹102.72 lakhs has been disclosed under 'Projects temporarily suspended' in the CWIP ageing schedule.

v) Intangible Assets under development

The Company does not have any intangible assets under development during the current and previous year reporting period

vi) Details of Benami Property held:

The Company does not hold any Benami Property and there were no proceedings initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibitions) Act, 1988 and the Rules made there under, hence no disclosure is required to be given as such.

ARAMBAGH FOOD MART PRIVATE LIMITED
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Notes on standalone financial statement as at and for the year ended March 31, 2026

vii) Borrowings secured against current assets

The Company does not have any borrowings from banks or financial institutions on the basis of security of current assets of the financial statements; hence no disclosure is required as such.

viii) Wilful Defaulter

The Company has not been declared as wilful defaulter as at the date of the balance sheet or on the date of approval of the financial statements, hence no disclosure is required as such.

ix) Relationship with Struck off Companies

During the year and also in the Previous Reporting year, the Company has not carried out any transactions with Companies which are struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956, hence no disclosure is required as such.

x) Registration of Charges or Satisfaction with Registrar of Companies (ROC)

There are no charges against the companies which are yet to be registered or satisfaction yet to be registered with ROC beyond the statutory period, hence no disclosures are required as such.

xi) Compliance with number of layers of companies

The Company does not have investment in any downstream companies for which it has to comply with the number of layers prescribed under Clause (87) of Section 2 of the Companies Act, 2013 read with Companies (Restriction on number of layers) Rules, 2017, hence no disclosure is required as such.

xii) Ratio

Refer to Note- 30 of the Financial Statement.

xiii) Scheme(s) of Arrangement

The company has not applied for any Scheme of Arrangements under Sections 230 to 237 of the Companies Act, 2013

xiv) Utilization of Borrowed Funds and Share Premium

The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall 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 to or on behalf of the Ultimate Beneficiaries. Hence no disclosure is required as such.

The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall 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. Hence no disclosure is required as such.

xv) Undisclosed Income

The Company does not have any undisclosed Income which was not recorded in the books of accounts and which 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. Also, the Company does not have previously unrecorded income and related assets which were required to be properly recorded in the books of accounts during the year.

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xvi) Corporate Social Responsibility

The Company is not required to comply with the provisions of Section 135 of the Companies Act, 2013.

xvii) Details of Crypto Currency or Virtual Currency

The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year, hence disclosure requirements for the same is not applicable.



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Particulars	As at 31st March, 2026	As at 31st March, 2025
NOTE # 2		
SHARE CAPITAL		
AUTHORISED CAPITAL:		
1,10,000 Equity Shares of Rs.10/- each	11.00	11.00
ISSUED ,SUBSCRIBED AND PAID UP		
110,000 Equity Shares of Rs.10/- each fully called and paid	11.00	11.00
	11.00	11.00

Reconcilation of the Number of Shares Outstanding at the beginning and at end of the Year

Equity Shares capital	As on 31-03-2026	As on 31-03-2025
Outstanding at the beginnig of the Year	1,10,000.00	1,10,000.00
Issued during the period	-	-
Outstanding at the end of the Year	1,10,000.00	1,10,000.00

Note 2.2 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.
Note 2.3 : There is no fresh issue or buyback of shares during the year.
Note 2.4 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.
Note 2.5 : There is no change in the number of shares outstanding at the beginning and at the end of the year.
Note 2.6 : There is no change in the pattern of shareholding during the year. It is same as the last year.

Details of Shareholders holding more than 5% Equity Shares in the Company #

	31st March, 2026		31st March, 2024	
	%	No. of Shares	%	No. of Shares
Mrs Biyas Roy	50.00	55,000.00	50.00	55,000.00
Sumedha Singh	25.00	27,500.00	25.00	27,500.00
Megha Babaycon	25.00	27,500.00	25.00	27,500.00

As per record of the Company,including its register of members.

Shareholding of promoters are as follows:		No. of Shares		No. of Shares
Mrs Biyas Roy	50.00	55,000.00	50.00	55,000.00

NOTE # 3		
RESERVE & SURPLUS		
Surplus In the statement of profit and loss		
Balance at the Beginning of the year	201.17	170.13
Adjustment for Prior Period Items	.00	
Net profit/ (Loss) for the Current Year	7.56	31.04
Balance at the Closing of the year	208.73	201.17
NOTE # 4		
LONG TERM BORROWING		
i) Secured Term Loan from Bank	28.03	25.72
	28.03	25.72
NOTE # 5 (i)		
DEFRRED TAX LIABILITIES (NET)		
Balance at the Beginning of the year	.00	.00
Deferred tax provision during the year (Note-27)	.00	.00
Balance at the Closing of the year	.00	.00
NOTE # 6		
LONG TERM PROVISION		
Provision for Employee benefits [Note-22(i)]	74.82	66.95
	74.82	66.95

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ARAMBAGH FOODMART PVT. LTD.
Director

ARAMBAGH FOOD MART PRIVATE LIMITED
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Notes on standalone financial statement as at and for the year ended March 31, 2026 (In Rupees 'Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
NOTE # 7		
SHORT TERM BORROWINGS		
i) Unsecured Loan and advance from related parties [Note-28(ii)]	.00	.00
i) Secured Loan repayable on Demand---- from bank	63.84	34.27
iii) Current Matuirities of Long-Term Debt	11.79	8.05
	75.64	42.33
NOTE # 8		
TRADE PAYABLE		
Total outstanding dues of MSME	58.94	55.75
Total outstanding dues of other than MSME	1858.58	1933.04
	1917.52	1988.80

Note:-

i) Certain Trade Creditors did not respond to the enquiries made for the purpose of balance confirmation. Those are subject to confirmation and reconciliation.
ii) Micro and small enterprises as defined under the Micro and Small Enterprises Development Act, 2006 have been identified by the Company on the basis of the information available with the company (Refer Note-27). Benefit to Ratail and Wholesale trade MSME are to be restricted to priority Sector lending only, so that the trade payable to MSME excluding the payable to Retail and Wholesale trade MSME, and accordingly Previous year figures are reclassified where ever necessary.

Trade Payables ageing schedule: As at 31st March,2026

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3	Total
(i) MSME	58.94				58.94
(ii) Others	1832.12	12.70	1.63	12.13	1858.58
(iii) Disputed dues- MSME					
(iv) Disputed dues - Others					
					1917.52

Trade Payables ageing schedule: As at 31st March,2025

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3	Total
(i) MSME	55.75				55.75
(ii) Others	1916.58	1.72	6.03	8.72	1933.04
(iii) Disputed dues- MSME					
(iv) Disputed dues - Others					
					1988.80

Dues to micro & small enterprises as defined under the MSMED Act, 2006:-
The information regarding Micro and Small Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company. the management is in the opinion that, the impact of interest, if any,that may be payable in accordance with the provisions of the Act, is not expected to be material.
The Company has sought confirmation from vendors whether they fall in the category of Micro and Small Medium Enterprises. Based on the information available the required disclosure under Micro, Small and Medium Enterprises Development Act, 2006 is given below.

a) Principal amount due to micro and small enterprises.	58.94	55.75
b) Interest due on above.	NIL	NIL
c) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.	NIL	NIL
d) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006.	NIL	NIL
e) The amount of interest accrued and remaining unpaid at the end of each accounting year.	NIL	NIL
f) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006.	NIL	NIL

B. BANERJEE & CO. Bhadreswar Chartered Accountants

ARAMBAGH FOODMART PVT. LTD.
Director

ARAMBAGH FOOD MART PRIVATE LIMITED
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Notes on standalone financial statement as at and for the year ended March 31, 2026 (In Rupees 'Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
NOTE # 9		
OTHER CURRENT LIABILITIES		
Security Deposit received	3.53	3.79
Other Payables:-		
Payable towards TDS under Income Tax	3.66	7.75
Payable towards Profession Tax.	.54	.49
Payable to Employees and Trainee	175.19	165.66
Rent Payable	40.04	38.27
Payable to Others	41.13	44.67
Payable towards EFP and ESI, GST	3.79	3.32
	267.88	263.95
NOTE # 10		
SHORT TERM PROVISION		
Provision for Employee benefits [Note-22(i)]	4.68	4.99
Provision for Income taxation	2.79	15.99
Provision for Interest on Income tax	.31	1.61
	7.78	22.59
NOTE # 5 (i)		
DEFRRED TAX ASSETS (NET)		
Balance at the Beginning of the year	.00	.00
Deferred tax asset during the year (Note-27)	14.31	.00
Balance at the Closing of the year	14.31	.00

Note:- Deferred Tax Asset has been recognised during the year to the extent of deductible timing differences, based on the reasonable certainty of sufficient future taxable income against which such Deferred Tax Asset can be realised.

NOTE # 12		
OTHER NON CURRENT ASSETS		
i) Security Deposits (unsecured considered good)	170.88	170.21
i) Security Deposits (unsecured considered doubtful)	4.48	4.48
ii) Bank Deposits	105.37	130.77
	280.73	305.46

Note:-
The Company had given a security deposit of ₹4.48 lakh to its landlord in respect of a leased premises. Subsequently, due to disputes with the landlord, the Company was unable to use the said premises. The landlord has refused to refund the deposit and also denied access to the premises for removal of certain furniture and other assets of the Company aggregating to approximately ₹7.30 lakh.

The Company has filed a Money Suit before CJ, SD, Alipur (1), S24P., which is presently pending. Considering the uncertainty of recovery, the aforesaid security deposit has been classified as “Unsecured – considered doubtful”. No provision has been made as the amount is not considered material to the financial statements.

NOTE # 13		
INVENTORIES		
Finished Goods	1657.99	1547.92
	1657.99	1547.92
NOTE # 14		
TRADE RECEIVABLES		
Unsecured, Considered Goods		
- Outstanding for a period exceeding six months	1.80	2.81
- Others	38.46	68.47
	40.26	71.28
(Ref. Note-28 (i)- for related party)		

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Director

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U74999WB2012PTC174417
Notes on standalone financial statement as at and for the year ended March 31, 2026 (In Rupees 'Lakhs)

Particulars	**As at 31st March, 2026**	**As at 31st March, 2025**

Trade Receivables ageing schedule as at 31st March,2026

Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
receivables -considered good	38.46	.00	.00	.00	1.80	40.26
(i) Undisputed Trade receivables -considered doubtful						
(iii) Disputed trade receivables considered						
(iv) Disputed trade receivables considered doubtful						

Trade Receivables ageing schedule as at 31st March,2025

Particulars	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
receivables -considered good	68.47	.19	.32	.05	2.25	71.28
(i) Undisputed Trade receivables -considered doubtful						
(iii) Disputed trade receivables considered						
(iv) Disputed trade receivables considered doubtful						

NOTE # 15
CASH & BANK BALANCE

Cash & Cash equivalent :-		
Cash in Hand	30.32	51.22
Bank Balance in Current Account	9.61	38.30
	39.93	89.52

NOTE # 16
SHORT TERM LOANS AND ADVANCES

Unsecured consider Good		
Advance for Capital Goods	.00	28.77
Other Advance	1.72	.75
G S T Input Credit	16.76	38.29
	18.49	67.81

NOTE # 17
OTHER CURRENT ASSETS

Accrued Income	.00	.00
Interest receivable	17.89	11.07
Prepaid Expenses	8.70	6.79
	26.59	17.86

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Director

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Notes on standalone financial statement as at and for the year ended March 31, 2026

(In Rupees 'Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
NOTE # 18	Rupees	Rupees
Revenue From Operations		
(i) Sale of Traded Goods		
Book & Stationery	67.42	63.36
Chicken	110.25	115.54
Confectionery	6241.85	5654.68
Fresh & Chilled	448.68	486.74
Grocery - Finished Product	2953.43	4135.03
Grocery - Raw	582.51	463.92
Packaging Items	34.92	32.21
Toiletries	3400.13	3008.37
	13839.19	13959.85
(ii) Other Operating Revenues	.00	
Product Enlistment, Visibility & Shop in Shop.	350.27	299.65
Trade Discount,Volume Rebate, Promo Budget.	603.30	468.48
	953.57	768.13
Total Revenue from Operations	**14792.76**	**14727.98**
NOTE # 19		
Other Income		
Interest on Fixed Deposits	9.95	8.47
Interest on Security Deposits	1.69	1.61
Insurance Claim Received	6.35	.00
Miscellaneous income	1.58	1.79
	19.57	11.87

Note:-
and interest on FD which were matured during the year calculated by difference between maturity proceed and last balance.

NOTE # 20				
Purchases of Stock-in-Trade				
Purchases of Traded Goods			12157.42	12252.87
Packing Materials Purchases			1.16	1.35
			12158.58	12254.22
NOTE # 21				
Changes in Inventories of Finished Goods.				
Inventories at the beginning of the year			1547.92	1561.84
Inventories at the Closing of the Year			1657.99	1547.92
			-110.06	13.91
NOTE # 22				
Employee Benefit Expenses				
Salaries and Wages			1317.16	1207.19
Contribution to PF and Other Funds			55.20	49.65
Staff Welfare Expenses			47.42	56.96
Provision for Gratuity			7.57	12.94
			1427.34	1326.74
Note- Provision for Gratuity				
Opening Balance		(A)	71.94	59.44
Less: Actual Gratuity Paid		(B)	.00	.44
	(A-B)	(C)	71.94	58.99
Closing Balance		(E)	79.51	71.94
Current year's Provision for gratuity	(E or D - C)		7.57	12.94

ARAMBAGH FOODMART PVT. LTD. Director

B. BANERJEE & CO. Bhadreswar Chartered Accountants

ARAMBAGH FOOD MART PRIVATE LIMITED
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Notes on standalone financial statement as at and for the year ended March 31, 2026

(In Rupees 'Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
NOTE # 23		
Finance Cost		
Interest Expenses	8.04	7.67
	8.04	7.67
NOTE # 24		
Other Expenses		
Power & Fuel	229.68	235.26
Repairs and Maintenance		
For Motor Vechile	77.04	70.70
,, Deep Freeze	2.20	2.48
,, Electric Fittings	6.63	4.42
,, Furniture & Fitting	14.06	25.20
,, I T Equipments	12.27	17.12
,, Machinery	2.08	1.81
,, Electrical Equipments	12.64	11.31
,, Software	23.57	21.72
,, Miscealleous Assets	2.44	3.02
Travelling & Conveyance	16.49	12.25
Postage & Telephone	13.19	13.17
Printing & Stationery	15.34	18.92
Insurance charges	5.23	5.95
Rent, Rates & Taxes	619.22	542.69
Professional & Legal Expenses	23.41	22.09
Safety & Security Charges	14.18	14.58
Freight and Cartage (Outward)	10.54	10.98
Publicity Expenses	36.43	32.66
Auditors' Remuneration		
For Statutory Audit Fee	.40	.40
For Tax Audit Fee	.10	.10
Donation and Subscription	5.89	6.02
Licence Fees	5.74	7.26
Bank Charges & Comission	44.24	38.37
Brokerage & Commission	1.59	5.40
Director's Sitting Fees	12.96	12.96
Loss on Disposal of Fixed Asset	2.79	8.66
Miscellaneous expenses	.07	.01
	1210.44	1145.50
NOTE # 25		
Exceptional Items		
Liquidated Damages received	.00	182.00
	.00	182.00
NOTE # 26		
Provision for Income Tax		
Total Tax payable	**17.92**	**26.67**
Less: TDS	14.92	10.39
Less: TCS	.21	.30
	.00	.00
	2.79	15.99

B. BANERJEE & CO. Chartered Accountants Bhadreswar

ARAMBAGH FOODMART PVT. LTD. Director

ARAMBAGH FOOD MART PRIVATE LIMITED
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Notes on standalone financial statement as at and for the year ended March 31, 2026

(In Rupees 'Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
NOTE # 27		
Deferred Tax		
Depreciation as per Companies Act	106.81	116.11
Depreciation as per Income tax Act	86.20	85.74
Effect of Timing difference	20.61	30.36
Provision for Gratuity	7.57	12.94
Actual Gratuity Paid, Allowable under Income tax Act	.00	.44
Effect of Timing difference	7.57	12.50
MSME expenses disallowed u/s 43B(h), allowable on actual payment	28.68	.00
Net Effect of time difference	56.86	42.86
Deferred Tax Asstes/(Liabilities)	14.31	10.79
Deferred tax Asset Recognised in the Balance Sheet	14.31	.00

Note:- Deferred Tax Asset has been recognised during the year to the extent of deductible timing differences, based on the reasonable certainty of sufficient future taxable income against which such Deferred Tax Asset can be realised.

NOTE # 28 (i)
RELATED PARTY DISCLOSURES
(A) List of Related Parties
Key Management Personnel
Mrs. Jaya Roy (Director)
Mrs. Biyas Roy (Executive Director)
Mrs. Megha Nadir Babaycon (Director)
Mrs. Sumedha Singh (Director)

Entities where Relative of Key managerial personnel has significant control

Arambagh Hatcheries Limited	Director's father is Director
Roy Fertilisers Pvt Ltd	Director is Director
Arambag Solvent Extraction Private Limited	Director is Director
Arambag Agro Chemical Private Limited	Director is Director
Arambagh's Nursery	Director is Proprietor

(B) Transactions with Related Parties		.00	.00
Mrs. Biyas Roy (Executive Director)	Director Salary	18.05	15.40
Mrs. Megha Nadir Babaycon	Director Sitting fees	6.48	6.48
Mrs Sumedha Singh	Director Sitting fees	6.48	6.48
Mrs. Jaya Roy (Director)	Loan from Director	.00	.00
Arambagh Hatcheries Limited			
Roy Fertilisers Pvt Ltd	Rent	.00	2.70
Arambagh Solvent Extraction Private Limited			
	Trade Receivable	1.80	2.30
Arambagh's Nursery	Purchase D.Van	.00	1.50

ARAMBAGH FOODMART PVT. LTD.
Director

B. BANERJEE & CO. Bhadreswar Chartered Accountants

ARAMBAGH FOOD MART PRIVATE LIMITED
U74999WB2012PTC174417
Notes on standalone financial statement as at and for the year ended March 31, 2026

(In Rupees 'Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
NOTE # 28 (ii)		
CONTINGENT LIABILITIES		
Contingent liabilities not provided for in respect of:		
(i) Goods and Services Tax demands (GST) under appeal*	36.99	36.99
(ii) WB Shops & Establishment Act- State vs AFPL, **	Not yet quantified	Not yet quantified

The Company has assessed that it is only possible, but not probable, that outflow of economic resources will be required

* The Company has ongoing disputes with GST department relating to GST demand on Incorrect admissibility of input tax credit of tax paid or deemed to have been paid and other issues. Based on evaluation, the Company believes that it has strong merits and accordingly, no provision is considered necessary.

**Cases has been initiated under the WB Shops & Establishments Act against the Company. The matter is sub-judice and the possible financial impact, if any, is currently unascertainable. Accordingly, no provision has been made.

NOTE # 29
Previous year's figures have been reworked, regrouped, rearranged and reclassified wherever considered necessary to conform to this year's classification. Accordingly, amounts and other disclosures for the preceding year are included as an integral part of the current year financial statements and are to be read in relation to amounts and other disclosures relating to the current year.

ARAMBAGH FOODMART PVT. LTD.
Director

B. BANERJEE & CO. Bhadreswar Chartered Accountants

Arambagh Foodmart Private Limited
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Notes on standalone financial statement as at and for the year ended March 31, 2026
Note-30

Analytical Ratios:- *(In Rupees 'Lakhs)*

Sl	Ratio:-		FY2025-26 Details	FY2025-26 Ratio	FY2024-25 Details	FY2024-25 Ratio	% Variance	If Variance more than 25 % then Reason for Variance :-
(i)	**Current Ratio: (times)**	Current Asstes /	1783.25		1794.40			
		Current Liabilities	2268.82	**0.79**	2317.66	**0.77**	**1.52**	Not Applicable
(ii)	**Debt- Equity Ratio: (times)**	Total Liabilites /	2371.68		2410.33			
		Sharesholders' Equity	219.73	**10.79**	212.17	**11.36**	**-4.99**	Not Applicable
	*Total Liabilites excluding deferred tax liability							
(iii)	**Debt Service Coverage Ratio: (times)**	Earning available for Debt Service /	126.03		181.48			
		Interest Expenses	8.04	**15.67**	7.67	**23.67**	**-33.81**	Due to the exceptional item included in the previous year's profit, and due to increase of interest expenses in current year.
	*Earning available for Debt Service=PBT+Intt+Dep+Loss on FA Sold							
(iv)	**Return on Equity:**	PAT /	7.56		31.04			
		Avg. Shareholders' Equity	215.95	**3.50%**	196.65	**15.78%**	**-77.82**	Due to the exceptional item included in the previous year's profit.
	*Avg. Shareholders' Equity = (Opening +Closing Equity)/2							
(v)	**Inventory Turnover Ratio: (times)**	Cost of Goods Sold or Sales /	12048.52		12268.13			
		(Opening + Closing Inventory)/2	1602.96	**7.52**	1554.88	**7.89**	**-4.74**	Not Applicable
(vi)	**Trade Receivable Turnover Ratio: (times)**	Net Credit Sale or Sale /	14792.76		14727.98			
		(Opening +Closing Trad. Rec.)/2	55.77	**265.24**	76.01	**193.76**	**36.89**	The increase is mainly due to the reduction in trade receivables during the year.
(vii)	**Trade Payable Turnover Ratio: (times)**	Net Credit Purchase or Purchase/	12158.58		12254.22			
		(Opening +Closing Trad. Payb.)/2	1953.16	**6.23**	1958.84	**6.26**	**-0.49**	Not Applicable
(viii)	**Net Capital Turnover Ratio: (times)**	Net Sale or Reveneu from Operation/	14792.76		14727.98			
		(Opening +Closing Working Capital)/2	-504.42	**(29.33)**	-493.43	**(29.85)**	**-1.75**	Not Applicable
	*Working Capital = Current Assets- Current liabilities							
(ix)	**Net Profit Ratio:**	PAT /	7.56		31.04			
		Net Sale or Reveneu from Operation	14792.76	**0.05%**	14727.98	**0.21%**	**-75.75**	Due to the exceptional item included in the previous year's profit.
(x)	**Return on Capital Employed:**	PBIT /	19.21		65.37			
		Capital Employed	322.58	**5.96%**	304.84	**21.45%**	**-72.23**	Due to the exceptional item included in the previous year's profit.
	*Capital Employed = Total Assets - Current Liabilities							
(xi)	**Return on Investment:** Interest income + Dividend income + Gain on fair value of current investment at Fair Value through Profit & Loss + Gain on Sale of Investment in Subsidiar /		9.95		8.47			
	Average(Investment in Equity+ Fixed deposit)		118.07	**8.43%**	119.40	**7.10%**	**18.77**	Not Applicable

ARAMBAGH FOODMART PVT. LTD.
Director

B. BANERJEE & CO. Bhadreswar Chartered Accountants

Arambagh Food Mart Private Limited
U74999WB2012PTC174417
NOTE # 11

(In Rupees 'Lakhs)

(a) Tangible Assets as on 31st March 2026

S.NO.	PARTICULARS	GROSS BLOCK				DEPRECIATION BLOCK				NET BLOCK	
		COST AS ON 31-03-2025	ADDITIONS DURING THE YEAR	SALE / DISPOSAL DURING THE YEAR	TOTAL AS ON 31.03.2026	AS ON 31-03-2025	FOR THE YEAR	deducted Depreciation	UPTO 31-03-2026	AS ON 31-03.2026	AS ON 31-03.2025
1	Freehold Land	110.94	.00		110.94	.00	.00		.00	110.94	110.94
2	Furniture,Fitting,	326.88	25.05		351.93	197.29	36.20	.00	233.49	118.44	129.59
3	Deep Freeze	39.68	1.14		40.83	27.57	3.39	.00	30.96	9.87	12.12
4	I T Equipment	169.30	7.59		176.89	147.05	16.15	.00	163.20	13.69	22.25
5	Cycles	5.29			5.29	3.43	.48	.00	3.91	1.38	1.86
6	Electrical Equipments	287.53	6.81		294.34	227.32	16.29		243.61	50.73	60.21
7	Electrical Installation	72.90	1.97		74.87	49.38	6.31	.00	55.68	19.18	23.52
8	Machinery	4.08	27.19		31.27	2.40	3.32	.00	5.72	25.55	1.68
9	Motor Cycle	13.65			13.65	9.69	1.03	.00	10.71	2.94	3.96
10	Motor Vehicles	91.72	14.79	11.00	95.51	49.50	16.64	7.70	58.44	37.07	42.22
	TOTAL	**1121.98**	**84.54**	**11.00**	**1195.52**	**713.62**	**99.81**	**7.70**	**805.73**	**389.79**	**408.36**
	Previous Year	*1042.33*	*100.11*	*8.66*	*1133.78*	*614.51*	*110.91*	*.00*	*725.42*	*408.36*	*427.82*

Note:- The Company is unable to use certain furniture and other assets value of Rs. 7.30 lakh, due to dispute with the landlord, denied access to the premises for removal of such furniture and other assets of the Company.

(b) Intangible Assets as on 31st March 2025

S.NO.	PARTICULARS	GROSS BLOCK				DEPRECIATION BLOCK				NET BLOCK	
		TOTAL AS ON 31.03.2025	ADDITIONS DURING THE YEAR	SALE / DISPOSAL DURING THE YEAR	TOTAL AS ON 31.03.2026	UPTO 31-03-2025	FOR THE YEAR	deducted Depreciation	UPTO 31-03-2026	AS ON 31-03.2026	AS ON 31-03.2025
1	Computer Software &Others	92.53	16.04	.00	108.57	80.98	7.00	.00	87.98	20.59	11.55
					.00	.00	.00		.00		.00
	TOTAL	**92.53**	**16.04**	**.00**	**108.57**	**80.98**	**7.00**	**.00**	**87.98**	**20.59**	**11.55**
	Previous Year	86.89	5.64	.00	92.53	75.79	5.19	.00	80.98	11.55	11.10

('c) Capital Work-in-progress

SL No	CWIP	As on 31.03.2026					As on 31.03.2025				
		Amount in CWIP for a period of					Amount in CWIP for a period of				
		Less than 1 year	1-2 years	2-3 years	More than 3 years	Total*	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total*
1)	Project in Progress					.00					.00
2)	Projects temporarily suspended		100.52	2.21		102.72	100.52	2.21			102.72
	Total	**.00**	**100.52**	**2.21**		**102.72**	**100.52**				**102.72**

Note:- In the year 203-24, the Company commenced construction of a new warehouse on its own land. Due to the government restrictions, the project has been temporarily suspended. The Capital Work-in-Progress amounting to ₹102.72 lakhs has been disclosed under 'Projects temporarily suspended' in the CWIP ageing schedule.

B. BANERJEE & CO. Bhadreswar Chartered Accountants

ARAMBAGH FOODMART PVT. LTD.
Director

S.NO.	PARTICULARS	RATE @%	GROSS BLOCK				DEPRECIATION			Terminal Depreciation	WDV as on 31-03-2026
			WDV as on 01-04-2025	ADDITIONS DURING THE YEAR MORE THAN 6 MONTHS	ADDITIONS DURING THE YEAR LESS THAN 6 MONTHS	TOTAL ASSETS	FOR MORE THAN 6 MONTHS	FOR LESS THAN 6 MONTHS	TOTAL DEPRECIATION		
1	Building	5.00	-		-	-	-	-	-	-	-
	Block @5%		-	-	-	-	-	-	-	-	-
			-	-							
1	Fimuture & fixture	10.00	2,05,98,218.91	8,52,119.18	16,53,150.30	2,31,03,488.39	21,45,033.81	82,657.52	22,27,691.32		2,08,75,797.06
2	Electrical Installation	10.00	42,88,412.97	79,773.95	1,17,253.99	44,85,440.91	4,36,818.69	5,862.70	4,42,681.39		40,42,759.52
	Block @10%		**2,48,86,631.88**	**9,31,893.13**	**17,70,404.29**	**2,75,88,929.30**	**25,81,852.50**	**88,520.21**	**26,70,372.72**		**2,49,18,556.58**
1	Deep Freeze:-	15.00	17,45,095.71	1,14,062.46	-	18,59,158.17	2,78,873.73	-	2,78,873.73		15,80,284.44
2	Cycle:-	15.00	2,58,628.75	-	-	2,58,628.75	38,794.31	-	38,794.31		2,19,834.44
3	Electrical Equipments	15.00	1,06,68,549.84	2,89,746.52	3,91,061.91	1,13,49,358.27	16,43,744.45	29,329.64	16,73,074.10		96,76,284.17
4	Machinery	15.00	1,90,596.35	27,18,560.33	-	29,09,156.68	4,36,373.50	-	4,36,373.50		24,72,783.18
5	Motor Cycle	15.00	6,15,388.95	-	-	6,15,388.95	92,308.34	-	92,308.34		5,23,080.61
6	Motor Vehicle	15.00	74,93,563.93	14,28,441.51		89,22,005.44	13,38,300.82	-	13,38,300.82		75,83,704.62
	Block @15%		**2,09,71,823.52**	**45,50,810.82**	**3,91,061.91**	**2,59,13,696.25**	**38,28,395.15**	**29,329.64**	**38,57,724.79**		**2,20,55,971.46**
1	IT Equpment	40.00	31,42,142.11	2,28,142.82	5,30,831.15	39,01,116.08	13,48,113.97	1,06,166.23	14,54,280.20		24,46,835.88
	Block @40%		**31,42,142.11**	**2,28,142.82**	**5,30,831.15**	**39,01,116.08**	**13,48,113.97**	**1,06,166.23**	**14,54,280.20**		**24,46,835.88**
1	software	25.00	14,61,002.16	5,71,582.54	10,32,856.56	30,65,441.26	5,08,146.18	1,29,107.07	6,37,253.25		24,28,188.02
	Intangible Assets @25%		**14,61,002.16**	**5,71,582.54**	**10,32,856.56**	**30,65,441.26**	**5,08,146.18**	**1,29,107.07**	**6,37,253.25**		**24,28,188.02**
	Gross Total		**5,04,61,599.67**	**62,82,429.31**	**37,25,153.91**	**6,04,69,182.89**	**82,66,507.80**	**3,53,123.16**	**86,19,630.96**	-	**5,18,49,551.94**

Division wise Sale

FY 2025-26 (In Rupees 'Lakhs') (In Rupees 'Lakhs') (In Rupees 'Lakhs')

Division	Retail Sale		S&D Sale		Total Sale	
	Qnty	Gross Amount	Qnty	Net Amount	Qnty	Net Amount
BOOK & STATIONERY	162341.00	67.42	0.00	.00	162341.00	67.42
CHICKEN	77960.00	110.25	0.00	.00	77960.00	110.25
CONFECTIONERY	11316545.49	6218.13	89963.00	23.72	11406508.49	6241.85
FRESH & CHILLED	556589.77	448.68	0.00	.00	556589.77	448.68
GROCERY - FINISHED	4189711.37	2945.63	2596.50	7.80	4192307.87	2953.43
GROCERY - RAW	843502.88	582.51	0.00	.00	843502.88	582.51
PACKAGING ITEMS	1081665.26	34.92	0.00	.00	1081665.26	34.92
TOILETTERIES	3323952.55	3400.13	0.00	.00	3323952.55	3400.13
					0.00	.00
TOTAL	**21552268.32**	**13807.66**	**92559.50**	**31.53**	**21644827.82**	**13839.19**

ARAMBAGH FOODMART PVT. LTD.
Director

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