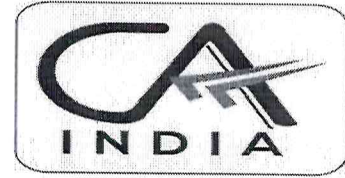


**G.S. SYAL & CO.**  
Chartered Accountants  
Syal House, Lajpat Nagar  
Market  
Jalandhar City-144001



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**Independent Auditor's Report**

**To the Members of  
G N A MOBILITY LIMITED**

**Report on the audit of the standalone financial statements.  
Opinion .**

We have audited the accompanying Standalone financial statements of **G N A MOBILITY LIMITED** (“the Company”) which comprise the Balance Sheet as at, March 31, 2026, the statement of Profit and Loss account , statement of Cash Flows for the year then ended and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial statements give the information required by the 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 March 31, 2026, its Loss and Cash flow for the year ending on that date.

**Basis for Opinion**

We conducted our audit in accordance with the standards on auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the 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 matter**

Key audit matters are those matters that, in our professional judgment were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Reporting of key audit matters as per SA701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

### **Information other than the financial statements and auditors' report thereon**

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

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Management's Responsibility for the Standalone Financial Statements**

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone financial statements that give a true and fair view of the financial position, financial performance in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, 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.

The board of directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

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

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, 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 safeguard. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.

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

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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 it appears from our examination of those books;

c. The Balance Sheet, Statement of Profit and loss dealt with by this report are in agreement with the books of account.

d. In our opinion, the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 are not applicable to the company as the books of accounts are maintained manually.

e. On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

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

i. The Company does not have pending litigations in his financial statements, which would have impact on its financial position.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of its knowledge and belief no funds have been advanced or loaned or invested (either from borrowed funds or securities premium or an 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.

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 representation 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.

For G.S.SYAL & Co..

Chartered Accountants (FRN:00457N)

(GURCHARAN SINGH)

Partner

M. No. 080075

UDIN: 26080075WKOHJE3494

Place: Jalandhar



## **Annexure “A” to the Independent Auditors’**

Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date to the financial statements of the Company for the year ended March 31, 2026

1) (a) The Company does not have any fixed assets.

(b) No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under. Accordingly, reporting under clause 3 (i)(e) of the Order is not applicable to the Company.

2) The Company has not been Sanctioned working capital limits in excess of 5 Crore Rupees, in aggregates from banks or financial institutions on the security of current assets.

3) The Company has not made any investment in, provided any security or granted any loans, or advances, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.

4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.

5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

6) The Central Government has not specified maintenance of cost records under sub-section (1) of section of 148 of the Act, in respect of business activity. Accordingly reporting under clause 3(vi) of the order is not applicable

7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Goods & Service Tax, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2026 for a period of more than six months from the date on when they become payable .

8. According to information and explanations given to us, no transactions were surrendered or disclosed as income during the year in the tax assessments under the income tax Act, 1961(43 of 1961) which have not been recorded in the books of accounts.

- 9) (a) According to the information and explanations given to us including representation received from the management of the Company and on the basis of our audit procedures, we report that the company has not been declared a willful defaulter by any bank or financial institution or other lender.
- (b) In our opinion and according to the information and explanations given to us, the company has not raised money by way of term loans during the year
- (c) In our opinion and according to the information and explanations given to us, and on and over all examination of the financial statements of the companies, no funds have been raised by the company on short term basis utilized for long term purpose.
- (d) According to the information and explanation given to us, the company does not have any subsidiaries, associates or joint venture.
- 10) (a) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments. Accordingly, the provisions of clause 3 (x) of the order are not applicable to the Company and hence not commented upon.
- (b) During the year the company has not made private placement of shares.
- 11) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year. According to the information and explanation given to us including the representation made to us by the management of the company, there are no whistle-blower complaints received by the company during the year.
- 12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
- 13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
14. In our opinion and according to the information and explanations given to us, the company does not have internal audit system in commensurate with the size and nature of its business.
- 15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him and the provisions of section 192 of Companies Act, 2013 have been complied with.
- 16) 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 of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.
- 17) The Company has incurred cash losses in the current financial year.
- 18) There has been no resignation of statutory auditors during the year.

19) According to the information and explanations given to us and on the basis of the financial ratios ageing and expected dates of realization of financial assets and payment of financial liabilities. Other information accompanying the financial statements, our knowledge of the plans of the Board of Directors and Management, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

20) According to the information and explanation given to us , the company does not fulfilled the criteria as specified under section 135(1) of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 and accordingly reporting under clause (xx) of the order is not applicable to the company.

For G.S. Syal & Co.

Chartered Accountants (FRN: 000457N)

(Gurcharan Singh)

Partner

M. No. 080075

UDIN: 26080075WKOHJE3494

Place: Jalandhar

Date :



**“Annexure B” to the Independent Auditor’s Report of even date on the Standalone Financial Statements of G N A Mobility Limited Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”**

We have audited the internal financial controls over financial reporting of **G N A Mobility Limited** (“the Company” as of March 31, 2026 in conjunction with our audit of the standalone Ind. AS 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.

**Auditors’ 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” and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the 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, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the Internal Control over financial reporting criteria established by the company considering the essential components of the 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 G.S. SYAL & CO.**

**Chartered Accountants (FRN: 000457N)**

**(GURCHARAN SINGH)**

**Partner**

**M. No. 080075**

**UDIN: 26080075WKOHJE3494**

**Place: Jalandhar**

**Date:**





G.S.SYAL & CO.  
Chartered Accountants  
Syal House, 470 Lajpat Nagar Market  
Jalandhar City

G N A MOBILITY LIMITED  
BALANCE SHEET AS AT 31.03.2026

(Amount in Rs.)			
PARTICULARS	NOTES NO.	FIGURES AS AT THE END OF CURRENT REPORTING PERIOD	FIGURES AS AT THE END OF PREVIOUS REPORTING PERIOD
<b><u>EQUITY AND LIABILITIES</u></b>			
<b>SHAREHOLDERS FUNDS</b>			
(a) SHARE CAPITAL	I	500000.00	500000.00
(b) RESERVES & SURPLUS	II	-10547.89	0.00
<b>TOTAL (1)</b>		<b>489452.11</b>	<b>500000.00</b>
<b><u>SHARE APPLICATION MONEY</u></b>			
<b><u>PENDING ALLOTMENT</u></b>			
<b><u>NON-CURRENT LIABILITIES</u></b>			
(a) LONG TERM BORROWINGS		0.00	0.00
(b) DEFERRED TAX LIABILITIES (NET)		0.00	0.00
(c) OTHER LONG TERM LIABILITIES		0.00	0.00
(d) LONG TERM PROVISIONS		0.00	0.00
<b>TOTAL (3)</b>		<b>0.00</b>	<b>0.00</b>
<b><u>CURRENT LIABILITIES</u></b>			
(a) SHORT TERM BORROWINGS		0.00	0.00
(b) TRADE PAYABLES		0.00	0.00
(c) OTHER CURRENT LIABILITIES	III	2360.00	0.00
(d) SHORT TERM PROVISIONS			
<b>TOTAL (4)</b>		<b>2360.00</b>	<b>0.00</b>
<b>TOTAL (1+2+3+4)</b>		<b>491812.11</b>	<b>500000.00</b>
<b>ASSETS</b>			
<b><u>NON-CURRENT ASSETS</u></b>			
<b>(a) <u>FIXED ASSETS</u></b>			
(i) TANGIBLE ASSETS		0.00	0.00
(ii) INTANGIBLE ASSETS		0.00	0.00
(iii) CAPITAL WORK-IN-PROGRESS		0.00	0.00
(iv) INTANGIBLE ASSETS UNDER DEVELOPMENT		0.00	0.00
(v) FIXED ASSETS HELD FOR SALE		0.00	0.00
(b) NON CURRENT INVESTMENTS		0.00	0.00
(b) DEFERED TAX ASSETS (NET)		0.00	0.00
(d) LONG TERM LOANS & ADVANCES		0.00	0.00
(e) OTHER NON-CURRENT ASSETS	IV	70440.15	70440.15
<b>TOTAL (1)</b>		<b>70440.15</b>	<b>70440.15</b>
<b><u>CURRENT ASSETS</u></b>			
(a) CURRENT INVESTMENTS		0.00	0.00
(b) INVENTORIES		0.00	0.00
(c) TRADE RECEIVABLE		0.00	0.00
(d) CASH & CASH EQUIVALENTS	V	421371.96	429559.85
(e) SHORT TERM LOANS & ADVANCES		0.00	0.00
(f) OTHER CURRENT ASSETS		0.00	0.00
<b>TOTAL (2)</b>		<b>421371.96</b>	<b>429559.85</b>
<b>TOTAL (1 + 2)</b>		<b>491812.11</b>	<b>500000.00</b>

See accompanying notes forming part of the financial statements

In terms of our report attached.

For G.S. SYAL & CO. (FRN:000457N)

Chartered Accountants

(Gurcharan Singh)

Partner

M.NO.080075

Place: Jalandhar

Dated:



Accountant

Director

Director

DIN:- 09182096  
Copy 1  
S.S. Mohan

DIN 01572708  
Ranbir Singh



G N A MOBILITY LIMITED  
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2026

(Amount in Rs.)

S. No.	PARTICULARS	FIGURES AS AT THE END OF CURRENT REPORTING PERIOD		FIGURES AS AT THE END OF PREVIOUS REPORTING PERIOD	
I	<b>SHARE CAPITAL</b>				
	<b>(1) AUTHORISED</b> 100000 EQUITY SHARES OF RS. 10/- EACH	1000000.00		1000000.00	
	<b>(2) ISSUED, SUBSCRIBED &amp; PAID-UP CAPITAL</b> 50000 EQUITY SHARES OF Rs. 10/- EACH FULLY PAID-UP	500000.00		500000.00	
		<b>500000.00</b>		<b>500000.00</b>	
	<b>ISSUED, SUBSCRIBED &amp; PAID-UP SHARE CAPITAL INCLUDES</b> Shares in the Company held by each Shareholder holding more than 5% Shares  (Equity Shares in Nos. of Rs. 10/- each)				
	a) GNA Axles Limited (directly held)	49994	99.99	49994	99.99
	b) Nominees of GNA Axles Limited	6	0.01	6	0.01
		<b>50000</b>	<b>100</b>	<b>50000</b>	
II	<b>RESERVE &amp; SURPLUS</b>				
	<b>Profit &amp; Loss A/C</b>				
	Opening Balance	0.00		0.00	
III	Net Loss during the year	10547.89		0.00	
		<b>-10547.89</b>		<b>0.00</b>	
IV	<b>OTHER CURRENT LIABILITIES</b>				
	Expenses Payable	2360.00		0.00	
V	<b>OTHER NON CURRENT ASSETS</b>				
	Preliminary Expenses	50440.15		50440.15	
	Security with NSDL	10000.00		10000.00	
	Security with LINKINTIME	10000.00		10000.00	
V	<b>CASH &amp; CASH EQUIVALENTS</b>				
	<b>BALANCE WITH BANKS</b>				
	Punjab National Bank	421371.96		429559.85	
	Cash in Hand	0.00		0.00	
	<b>421371.96</b>		<b>429559.85</b>		

For G.S. SYAL & CO. (FRN:000457N)  
Chartered Accountants

(Gurcharan Singh)  
Partner  
M.NO.080075  
Place: Jalandhar  
Dated:



*[Signature]*  
Accountant

*[Signature]*  
Director  
DIN: 09182046  
S.S. Mohri  
Copy 1

*[Signature]*  
Director  
DIN: 01572708  
Ranbir Singh



**G.S.SYAL & CO.**  
Chartered Accountants  
Syal House, 470 Lajpat Nagar Market  
Jalandhar City

**G N A MOBILITY LIMITED**  
**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31.03.2026**

(Amount in Rs.)

PARTICULARS	Note No.	FIGURES AS AT THE END OF CURRENT REPORTING PERIOD	FIGURES AS AT THE END OF PREVIOUS REPORTING PERIOD
<b>REVENUE</b>			
REVENUE FROM OPERATIONS		0.00	0.00
OTHER INCOMES		0.00	0.00
<b>TOTAL REVENUE</b>		<b>0.00</b>	<b>0.00</b>
<b>EXPENSES</b>			
EMPLOYEE BENEFIT EXPENSES		0.00	0.00
FINANCE COST	VI	123.89	0.00
OTHER EXPENSES	VII	10424.00	0.00
<b>TOTAL EXPENSE</b>		<b>10547.89</b>	<b>0.00</b>
<b>NET LOSS DURING THE YEAR</b>		<b>10547.89</b>	<b>0.00</b>

For G.S. SYAL & CO. (FRN:000457N)  
Chartered Accountants

(Gurcharan Singh)  
Partner  
M.NO.080075  
Place: Jalandhar  
Dated:

Accountant

Director  
DIN- 09182046  
S.S. Mohri

Director  
DIN- 01572708  
Ranbir Singh

Copy 1





G.S.SYAL & CO.  
Chartered Accountants  
Syal House, 470 Lajpat Nagar Market  
Jalandhar City

G N A MOBILITY LIMITED  
NOTES TO AND FORMING PART OF PROFIT AND LOSS A/C AS AT 31.03.2026

(Amount in Rs.)

S. No.	PARTICULARS	FIGURES AS AT THE END OF CURRENT REPORTING PERIOD	FIGURES AS AT THE END OF PREVIOUS REPORTING PERIOD
VI	<b>FINANCE COST</b>		
	Bank charges	123.89	0.00
		123.89	0.00
VII	<b>OTHER EXPENSES</b>		
	Printing & Stationery	3009.00	0.00
	Fees & Taxes	7415.00	0.00
		<b>10424.00</b>	<b>0.00</b>

For G.S. SYAL & CO. (FRN:000457N)  
Chartered Accountants

(Gurcharan Singh)  
Partner  
M.NO.080075  
Place: Jalandhar  
Dated:

Accountant

Director

DIN:- 09182046  
S.S. Mohini

Director

DIN- 01572708  
Ranbir Singh

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