

**GREEN ASIA COLD STORAGE PRIVATE
LIMITED**

**30TH ANNUAL REPORT
2024-25**

GREEN ASIA COLD STORAGES PRIVATE LIMITED
CIN: U63022AP1995PTC021808

CORPORATE INFORMATION

BOARD OF DIRECTORS:

- | | | |
|-----------------------------------|---|---------------------|
| 1. Mr. VENKATA RAMA RAO PASUPULET | - | Managing Director |
| 2. Mrs. PASUPULETI MEENAKSHI | - | Additional Director |

REGISTERED OFFICE:

Mutyalambapuram,
Tadepalligudem Mandal - 534 102,
Andhra Pradesh, India

AUDITORS:

**DHULIPALA VISWANAD AND
ASSOCIATES**
Chartered Accountants,
9-9-8, Savitru Pet,
Tanuku Road,
Tadepalligudam -534 102,
Andhra Pradesh, India.

CIN:

U63022AP1995PTC021808

Mutyalambapuram, Tadepalligudem Mandal-534102
Andhra Pradesh, India,
Email.Id: raam_pv@yahoo.com
Mobile.No:9849041785

GREEN ASIA COLD STORAGE PRIVATE LIMITED
CIN: U63022AP1995PTC021808

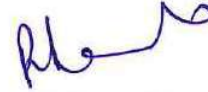
Notice of Annual General Meeting

Notice is hereby given that the 30th Annual General Meeting of the Shareholders of **M/s. GREEN ASIA COLD STORAGE PRIVATE LIMITED** will be held on **Tuesday, 30th September, 2025 at 11.00 A.M.** at the registered office of the Company situated at Mutyalambapuram, Tadepalligudem Mandal - 534 102, Andhra Pradesh, India to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the audited financial statements of the Company for the financial year ended March 31, 2025, the reports of the Board of Directors and Auditors thereon.

For and on behalf of the Board
GREEN ASIA COLD STORAGE PRIVATE LIMITED



VENKATA RAMA RAO PASUPULETI
Managing Director (DIN: 00280599)

Place: Tadepalligudem
Date: 29.09.2025



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Andhra Pradesh, India,
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GREEN ASIA COLD STORAGES PRIVATE LIMITED
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NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND SUCH PROXY NEED NOT BE A MEMBER OF THE COMPANY.
2. The instrument appointing the proxy must be deposited at the registered office of the company not less than 48 hours before the commencement of the meeting.
3. A person appointed as proxy shall act on behalf of such member or number of members not exceeding fifty and holding in aggregate not more than 10% of the total share capital of the company. A member holding more than 10% of the total share capital of the company may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
4. Members are requested to notify any change in their address to the Company at its registered office.
5. The register of Directors and KMP and their shareholding and register of contracts or arrangements in which the Directors are interested will be available for inspection by the members at the AGM.

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FormNo.MGT-11

Proxyform

*[Pursuant to section105(6)of the Companies Act,2013 and rule19(3)
Of the Companies (Management and Administration)Rules,2014]*

CIN:U63022AP1995PTC021808

Name of the company: GREEN ASIA COLD STORAGES PRIVATE LIMITED

Registered office:Mutyalambapuram, TadepalligudemMandal – 534102,
Andhra Pradesh, India.

Name of the member(s): Registered address: E-mail Id: Folio No/Client Id: DPID:
--

I/We, being the member(s) of.....sharesoftheabovenamed
company,hereby appoint

1.Name:.....

Address:

E-mail Id:

Signature:.....,orfailing him

2.Name:.....

Address:

E-mail Id:

Signature:.....,orfailing him

3.Name:.....

Address:

E-mail Id:

Signature:.....

As my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the Annual general meeting/Extra-ordinary general meeting of the company, to be held on the 30th day of September 2025 at 11.00 A.M at the registered office of the company and at any adjournment thereof in respect of such resolutions as are indicated below:

ResolutionNo.

1.....

2.....

3.....

Signed this.....day of September 2025

Signatureofshareholder

Affix
Revenue
Stamp

SignatureofProxyholder(s)

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

GREEN ASIA COLD STORAGES PRIVATE LIMITED

CIN: U63022AP1995PTC021808

DIRECTOR'S REPORT

To
The Members of **M/s. GREEN ASIA COLD STORAGES PRIVATE LIMITED**

Your directors present the 30th Directors Report of the Company together with the Audited accounts for the financial year ended 31st March, 2025.

FINANCIAL HIGHLIGHTS:

Particulars	Amount (in 000's)	
	(Current Year) 2024-25	(Previous Year) 2023-24
Sales	4828.00	5507.00
Other Income	189.00	0.00
Total Income	5017.00	5507.00
Total Expenses	4243.00	4795.00
Profit Before Tax and Extraordinary Items	774.00	712.00
Current Tax	0.00	188.00
Deferred Tax	(17)	7.00
Net Profit / Loss	791.00	516.00

REVIEW OF OPERATIONS:

During the year under review, the total Income of the Company was Rs.50,17,000/-. The Company has earned a Net Profit of Rs. 7,91,000/-. Your Directors are continuously looking for avenues for future growth of the Company.

DIVIDEND:

During the year under review, your directors have not recommended any dividend keeping in view the future business plans of the Company.

TRANSFER TO RESERVES:

During the year under review, the Company has transferred a profit of Rs. 7,91,000/- to Reserve & Surplus Account.

PUBLIC DEPOSITS:

During the year under review, the Company has not accepted any public deposits.

STATE OF COMPANY'S AFFAIRS/ FUTURE OUTLOOK:

Your Directors are making their incessant efforts to realize the market opportunities and are confident enough that in the coming years, the company will be earning more profits in order to improve the performance of the Company.

CHANGE IN THE NATURE OF BUSINESS, IF ANY:

Your Company has not changed the nature of business during the financial year 2024-25.

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CIN: U63022AP1995PTC021808

MEETINGS OF THE BOARD:

The Board of Directors met 6 times during the year and the maximum gap between any two meetings was less than 120 days as stipulated under the provisions of Companies Act, 2013.

DIRECTORS AND KEY MANAGERIAL PERSONNEL AND THEIR ATTENDANCE IN THE BOARD MEETING:

The following are the Directors of your Company during the financial year 2024-25.

S. No.	Name of Director	Designation	Board Meetings attended during 2024-25
1.	Mr. VENKATA RAMA RAO PASUPULETI	Managing Director	6
2.	Mr. PAKALAPATI MANIKYA STANLEY	Director	6
3.	Mrs. PASUPULETI MEENAKSHI	Director	6

APPOINTMENT/RE-APPOINTMENT:

During the financial year 2024-25, there were no changes in the board of directors of the company.

SHARE TRANSFER:

During the financial year 2024-25, on 09/04/2024 there were share transfers as below:

Sl.No	Transferor & Lf.No	Transferee & Lf.No	No.Of Shares Transferred
1	Green Asia Impex Private Limited&01	Venkata Ramarao Pasupuleti &02	5,99,999
		Pasupuleti Meenakshi	6,00,000

SUBSIDIARIES/ASSOCIATES/JOINT VENTURES/HOLDING:

Your company is not holding or subsidiary of any company as on 31st March, 2025.

PARTICULARS OF EMPLOYEES:

As required under the provisions of Section 197 of the Companies Act, 2013 read with the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014, there are no such employees in terms of remuneration whose names are to be reported.

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DIRECTORS RESPONSIBILITY STATEMENT:

Pursuant to the provisions of Section 134 of the Companies Act, 2013, your Directors state that:

- (a) In the preparation of the annual accounts for the year ended March 31, 2025, the applicable Accounting Standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
- (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 as at March 31, 2025 and of the profit/loss of the company for the year ended on that date;
- (c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (d) The Directors had prepared the annual accounts on a going concern basis and
- (e) The Directors had devised a proper system to ensure compliance with the provisions of all applicable laws and that such other systems were adequate and operating adequately.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

During the year under review, your company has not given any loans, guarantees and not subscribed to any securities.

RELATED PARTY TRANSACTIONS:

During the financial year 2024-25, your Company had not entered into transactions with related parties pursuant to section 188 of the Companies Act, 2013 read with rules framed thereunder.

AUDITORS AND AUDITORS' REPORT:

Statutory Auditors

M/s DHULIPALA VISWANAD AND ASSOCIATES., Chartered Accountants, (Firm Registration No. 0011151S), Tadepalligudem were re-appointed as Statutory Auditor of the Company for a period of 5 years in the annual general meeting of the company held on 30/09/2023. i.e., until the conclusion of the Annual General Meeting to be held for the financial year 2026-27.

There are no qualifications or adverse remarks in the Auditors' Report which require any clarification/ explanation. The Notes on financial statements are self-explanatory, and needs no further explanation

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SIGNIFICANT AND MATERIAL ORDERS:

There are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND DATE OF REPORT:

There have been no material changes and commitments affecting the financial position of the Company between the end of the financial year and the date of the report.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMAN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

As per the requirement, the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 read with rules made thereunder, your Company has constituted Internal Complaints Committee which is responsible for redressal of complaints related to sexual harassment. During the year under review, the company has not received any complaints pertaining to sexual harassment.

INTERNAL CONTROL:

The Company has a proper and adequate system of internal control to ensure all the assets are safeguarded and protected against loss from unauthorized use or disposition and the transactions are authorized, regarded and reported correctly. The internal control is supplemented by an extensive program of internal audits, review by management and procedures. The internal control is designed to ensure that the financial and other records are reliable for preparing financial statements and other data, and for maintaining accountability of assets.

The Company's Internal Audit Department is regularly carrying out the Audit in all areas. Additionally the Audit committee is reviewing all Audit Reports with significant control, all issues raised by internal and external auditing regularly, reports on the business development, all the past and the future plans are given to the Board of Directors, Internal Auditor's reports are regularly circulated to all the senior management to comply with the findings. Normal forcible risks of the Company's Assets are adequately covered by comprehensive insurances.

DETAILS OF APPLICATION MADE UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016:

The details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year - **Not Applicable**

DETAILS OF VALUATION REPORT:

The details of difference between amount of the valuation done at the time of one time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof - **Not Applicable.**

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MANAGERIAL REMUNERATION:

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

INSURANCE:

The properties and assets of your company are adequately insured.

ACKNOWLEDGEMENTS:

Your directors would like to express their grateful appreciation for assistance and co-operation received from clients, banks, investors, Government, other statutory authorities and all others associated with the company. Your directors also wish to place on record their deep sense of appreciation for the excellent contribution made by the employees at all levels, which enabled the company to achieve sustained growth in the operational performance during the year under review.

For and on behalf of the Board
GREEN ASIA COLD STORAGE PRIVATE LIMITED

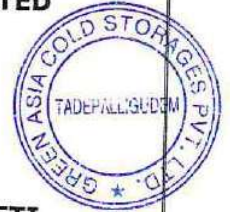


PASUPULETI MEENAKSHI
Additional Director

Place: Tadepalligudem
Date: 29.09.2025



VENKATA RAMA RAO PASUPULETI
Managing Director (DIN: 00280599)



Mutyalambapuram, Tadepalligudem Mandal-534102
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INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF GREEN ASIA COLD STORAGE PRIVATE LIMITED

Report on the Financial Statements

I have audited the accompanying financial statements of **GREEN ASIA COLD STORAGE PRIVATE LIMITED**, which comprise the Balance Sheet as at **31/03/2025**, the Statement of Profit and Loss, the cash flow statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

In my opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 **31/03/2025**, and its **Profit and Loss and its cash flows** for the year ended on that date.

Basis for Opinion.

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

Responsibility of Management and Those Charged with Governance (TCWG)

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 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 Responsibility

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free



Viswanad

from material misstatements, 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 judgement 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 safeguards.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors' 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, It is observed that The Companies (Auditor' Report) Order, 2020 is not applicable to the said company.

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.



Viswanad

- (c) The Balance Sheet, the Statement of Profit and Loss, and the cash flow statement dealt with by this Report are in agreement with the books of accounts.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on **31/03/2025** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2025** from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure A**".
- (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 any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (h) Based on our examination which includes test checks, the company has used an accounting software for maintaining its books of accounts which has a feature of recording audit trail facility and the same has opted throughout the year for all relevant transactions recorded in the software. Further during the course of audit we did not come across any instance of audit trail feature being tampered with.

For Dhulipala Viswanad and Associates
Chartered Accountants



Dhulipala Viswanad
Partner
Membership No: 216343

UDIN: 25216343BMJMZF2792

Date : 29.09.2025
Place : Tadepalligudem

“Annexure A” to the Independent Auditor’s Report of even date on the Standalone Financial Statements of GREEN ASIA COLD STORAGE PRIVATE LIMITED.

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

I have audited the internal financial controls over financial reporting of GREEN ASIA COLD STORAGE PRIVATE LIMITED as of March 31, 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The 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

My responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. I 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.

My audit involves performing procedures to obtain audit evidence amount the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon 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.



Dhruvil A. Viswanad

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, 2023, 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 issues by the Institute of Chartered Accountants of India.

For Dhulipala Viswanad and Associates
Chartered Accountants



FRN: 011151S

Dhulipala Viswanad

Dhulipala Viswanad
Proprietor
Membership No: 216343

UDIN: 25216343BMJMZF2792

Date : 29.09.2025
Place : Tadepalligudem.

PAN: AACCT0971A

GREEN ASIA COLD STORAGE PRIVATE LIMITED

CIN: U63022AP1995PTC021808

Door Nr. 9-7, Mutyalambapuram

Tadepalligudem-534 102

Balance Sheet As On 31st March, 2025

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
		(Rs. In 000's)	(Rs. In 000's)
(A) EQUITY AND LIABILITIES:			
1 Shareholders' funds			
(a) Share capital	1	12,000	12,000
(b) Reserves and surplus	2	(6,544)	(7,335)
(b) Money Received against share warrents			
2 Share application money pending allotments			
3 Non-current liabilities			
(a) Long-term borrowings	3	1,575	128
(b) Deferred tax liabilities (net)			7
(c) Other Long Term Liabilities			
(d) Long term provision			
4 Current liabilities			
(a) Short Term Borrowings	4	269	1,940
(b) Trade payables	5		
(A) total outstanding dues of micro enterprises and small enterprises		59	73
(B) total outstanding dues of Creditors other than micro enterprises and small			
(c) Other current liabilities	6	127	45
(d) Short-term provisions	7	550	786
TOTAL		8,036	7,645
(B) ASSETS:			
1 Non-current assets			
(a) (i) Property, Plant and Equipment	8	3,631	3,721
(ii) Intangible assets			
(iii) Capital Work in progress			
(iv) Intangible Assets under Development			
(b) Non-current investments	9		
(c) Deferred Tax Assets	10	10	
(d) Long term loans and Advances	11		
(e) Other Non Current Assets	12	1,506	966
2 Current assets			
(a) Current Investments			
(b) Inventories	13		
(c) Trade receivables	14	2,497	2,615
(d) Cash and cash equivalents	15	392	318
(e) Short-term loans and advances	16		
(f) Other Current Assets	17	0	24
TOTAL		8,036	7,645

Significant accounting policies and notes to the financial statements

The notes referred to above form an integral part of the Financial Statements and this is the Financial Statement referred to in our Audit report

As per our report of even date attached

Chartered Accountants

CA F.R. Viswanad & Associates

C.A. F.R. No. 01/2015

INDIA

EPN: 044153

F.R. Viswanad

CHARTERED ACCOUNTANTS

IRN: 216343

Place: Tadepalligudem

Date: 29.09.2025

DIN : 25216343BMJMZF2792

For and on Behalf of the Board of Directors of
GREEN ASIA COLD STORAGE PRIVATE LIMITED

CIN: U63022AP1995PTC021808

P.V.RAMA RAO
Managing Director
(DIN: 00280599)P. MEENAKSHI
Director
(DIN: 08863545)

PAN: AACCT0971A
GREEN ASIA COLD STORAGES PRIVATE LIMITED
 CIN: U63022AP1995PTC021808
 Door Nr. 9-7, Mutyalambapuram
 Tadepalligudem-534 102

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st March 2025


Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
		(Rs. In 000's)	(Rs. In 000's)
I Revenue from operations (gross)	18	4,828	5,507
Less: Excise Duty			
Revenue from operations (net)		4,828	5,507
II Other Income	19	189	
III Total Income (I+II)		5,017	5,507
IV Expenses			
(a) Cost of materials consumed	20		
(b) Purchase of Stock in Trade			
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	21		
(d) Employee benefits expenses	22	135	870
(e) Finance costs	23	15	10
(f) Depreciation and amortisation expenses		364	340
(g) Other expenses	24	3,729	3,575
Total Expenses		4,243	4,795
V Profit before exceptional and extraordinary item and tax		774	712
VI Exceptional Items			
VII Profit before extraordinary item and tax		774	712
III Extraordinary Items			
X Profit before Tax		774	712
X Tax Expense:			
(a) Current tax expense			188
(b) Deferred tax		(17)	7
CI Profit / (Loss) for the period from continuing operations		791	516
II Profit / (Loss) from discontinuing operations			
III Tax from discontinuing operations			
IV Profit/ (Loss) from discontinuing operations			
V Profit/ (Loss) for the Period		791	516
VI Earning per equity share:			
(1) Basic		0.07	0.05
(2) Diluted		0.07	0.05

significant accounting policies and notes to the financial statements

the notes referred to above form an integral part of the profit and loss account. This is the Profit and Loss account referred to in our Audit report.

per our report of even date attached
 Chartered Accountants
 M. Dhulipala Viswanad & Associates

Chartered Accountants
 M.F.R.No.001151S


 M. Dhulipala Viswanad
 Chartered Accountant
 F.R.N: 011151S
 F.R.N: 216343

For and on Behalf of the Board of Directors of
 GREEN ASIA COLD STORAGES PRIVATE LIMITED
 CIN: U63022AP1995PTC021808


 P.V.RAMA RAO
 Managing Director
 (DIN: 00280599)


 P. MEENAKSHI
 Director
 (DIN: 08863545)

Place: Tadepalligudem

Date: 29.09.2025

Ref: 25216343BMJMZF2792

PAN: AACCT0971A
GREEN ASIA COLD STORAGE PRIVATE LIMITED
CIN: U63022AP1995PTC021808
Door Nr. 9-7, Mutyalambapuram
Tadepalligudem-534 102

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL

Particulars	Figures as at the end of previous reporting Period		Figures as at the end of previous reporting	
	Number of shares	Rs. In 000's	Number of shares	Rs. In 000's
a) Authorised 5,00,000 Equity shares of Rs.10/- each with voting rights	1,500	15,000	1,500	15,000
b) Issued, Subscribed and Paid up 2,00,000 Equity shares of Rs.10 each with voting rights	1,200	12,000	1,200	12,000
Total	1,200	12,000	1,200	12,000

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Dasupuleti Venkata Rama Rao	6,00,000	50	10	60,00,000
Dasupuleti Meenakshi	6,00,000	50	10	60,00,000
		-		-
		-		-
TOTAL	12,00,000	100		1,20,00,000



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GREEN ASIA COLD STORAGES PRIVATE LIMITED

CIN: U63022AP1995PTC021808

Door Nr. 9-7, Mutyalambapuram

Tadepalligudem-534 102

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note:2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.in 000's	Rs.in 000's
(A) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(7,335)	(7,851)
Add: Profit / (Loss) for the year	791	516
Closing balance	(6,544)	(7,335)
Total	(6,544)	(7,335)

Note:3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.in 000's	Rs.in 000's
UNSECURED LOANS		
Loan from Director & Relatives		
Venkata Ramarao Pasupuleti	788	-
Veenkashi Pasupuleti	788	128
Total	1,575	128

Note:4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.in 000's	Rs.in 000's
UNSECURED LOANS		
Green Asia Impex Pvt Ltd	269	1,940
Total	269	1,940

Note:6 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.in 000's	Rs.in 000's
Creditors For Advance		-
Expenses Payable		-
Others (Auditor Fee)	45	45
Other Payables	82	
Total	127	45

Note:7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.in 000's	Rs.in 000's
a) Provision for employee benefits		
Salary Payable	5	53
b) Provision - for TAX		
Provision for Income Tax		188
DS Payable	545	545
Total	550	786



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Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months to 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-	-
Others	59	-	-	-	-	59
Dispute dues-MSME	-	-	-	-	-	-
Dispute dues	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total						59

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months to 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-	-
Others	73	-	-	-	-	73
Dispute dues-MSME	-	-	-	-	-	-
Dispute dues	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total						73

Note 14 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	2,497	-	-	-	-	2,497
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total						2,497

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	2,615	-	-	-	-	2,615
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total						2,615



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PAN: AACCT 0971 A
GREEN ASIA COLD STORAGES PRIVATE LIMITED

CIN: U63022AP1995PTC021808

Door Nr. 9-7, Mutyalambapuram, Tadepalligudem - 534 102.

FYE: 31-03-2025

Asst. Yr.: 2025-26

STATEMENT OF DEPRECIATION AS PER THE COMPANIES ACT, 2013 UNDER WDV METHOD FOR THE YEAR ENDING ON 31-03-2025

Name of the Asset	GROSS BLOCK			DEPRECIATION					NET BLOCK	
	As at 01.04.2024	Additions	Deduction	As at 31.03.2025	Upto 31.3.2024	For the year	Deduction	Upto 31.3.2025	As at 31.03.2025	As at 31.03.2024
(A) Site	997	-	-	997	-	-	-	-	997	997
(B) BUILDINGS	9,259	-	-	9,259	7,346	215	-	7,561	1,698	1,913
(C) PLANT & MACHINERY	5,116	174	-	5,289	4,370	106	-	4,476	813	745
(D) ELECTRICAL FITTINGS	1,144	101	-	1,245	1,079	43	-	1,122	123	65
(E) FURNITURE & FITTINGS	7	-	-	7	6	0.2	-	6	1	1
Total	16,522	274	-	16,797	12,801	364	-	13,165	3,631	3,721



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Note:9 NON CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.in 000's	Rs.in 000's
Total		0
		0

Note:10 DEFERRED TAX ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.in 000's	Rs.in 000's
Deferred Tax Asset (Till Previous Year)		-
Add: Deferred Tax Asset for Current Financial Year		
Total	-	-

Note:11 LONG TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.in 000's	Rs.in 000's
As per Statement Enclosed		0
Total		0

Note:12 OTHER NON CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.in 000's	Rs.in 000's
Divisional Electrical Engineer	34	34
Electricity Deposit	283	283
Loans and Advances	1180	640
Telephone Deposit	9	9
Total	1506	966

Note:13 INVENTORIES

At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.in 000's	Rs.in 000's
Finished Goods		0.00
Total		0.00

Note:15 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.in 000's	Rs.in 000's
(i) Cash In Hand	281	202
(ii) Bank Balance		
Union Bank, TPG C/A Nr. 055011100002281	73	48
HDFC Bank, TPG C/A Nr. 50200053882052	11	42
Kotak Mahindra Bank Ltd A/C No. 0013027865	15	15
TMB C/A Nr. 124150050800236	12	12
Total	392	318



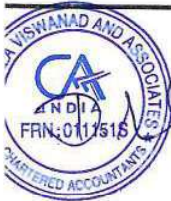
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Note:16 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.in 000's	Rs.in 000's
Advances for Purchases		-
Total		-

Note:17 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.in 000's	Rs.in 000's
GST Receivable	0	0
TDS Receivable		24
Total	0	24



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NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note:18 REVENUE FROM OPERATIONS

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. In 000's	Rs. In 000's
Rental Income	4,828	5,507
Total - Sales	4,828	5,507

Note:19 OTHER INCOME

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. In 000's	Rs. In 000's
Interest on IT refund	1	-
Other Income	188	-
Total	189	-

Note:20 COST OF MATERIALS CONSUMED

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. In 000's	Rs. In 000's
Opening stock		
Add: Purchases		
Less: Closing stock	-	-
Cost of material consumed	-	-

Note:21 CHANGE IN INVENTORIES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. In 000's	Rs. In 000's
<u>Inventories at the beginning of the year:</u>		
<u>Inventories at the end of the year:</u>		-
Net (increase) / decrease	-	-



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Note:22 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. In 000's	Rs. In 000's
Hamali Charges		-
Salaries Paid	135	758
Bonus		20
Staff Welfare Charges		
Loading & Unloading Charges		92
Total	135	870

Note:23 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. In 000's	Rs. In 000's
Bank Charges	15	10
Total	15	10

Note:24 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. In 000's	Rs. In 000's
A) DIRECT EXPENSES		
Total (A)		-
B) INDIRECT EXPENSES		
MC Charges		-
Audit Fee	50	70
God Storage Maintenance	27	
Electricity Charges	1,121	1,608
Income Tax		14
Interest on TDS		0
Professional Tax		1
Property Tax	41	39
Loading & Unloading Charges	575	
Machinery Maintenance	48	43
Remuneration to Directors	1,800	1,800
ROC Charges	67	
Total	3,729	3,575



Dhulipala Viswanad

GREEN ASIA COLD STORAGE PRIVATE LIMITED
Notes Forming Part Of Financial Statements For The Period Ending 31st March, 2025

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF THE ACCOUNTS
AS AT 31ST MARCH 2025 OF GREEN ASIA COLD STORAGE PRIVATE LIMITED**

I. CORPORATE INFORMATION :

The Company Registered Office is located at Mutyalambapuram, Tadepalligudem Mandalm, Andhra Pradesh, India – 534102.

II. SIGNIFICANT ACCOUNTING POLICIES:

(a) Accounting Conventions :

The Financial Statements of the Company have been prepared in accordance with general accepted accounting principles in India (Indian GAAP). The Company has prepared these Financial Statements to comply in all material respects with the Accounting Standards specified under 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 Financial Statements have been prepared under the historical cost conventions on an accrual basis. The accounting policies adopted in the preparation of Financial Statements are consistent with those of the previous year.

(b) Use of estimates

The preparation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/materialized.

(c) Own Fixed Assets

Fixed Assets are stated at cost (except for assets which have been revalued in the previous years) net and modvat/cenvat/ Value added tax, less accumulated depreciation and impairment loss, if any. Any costs, including financing costs till commencement of commercial production, net changes on foreign exchange contracts and adjustments arising from exchange rate variations to the fixed assets are capitalized.

(d) Depreciation

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act 2013.

(e) Impairment of assets

As assets is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Profit & Loss Account in the year in which an assets is identified as impaired, the Impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount, if Applicable.



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GREEN ASIA COLD STORAGE PRIVATE LIMITED
Notes Forming Part Of Financial Statements For The Period Ending 31st March, 2025

(f) **Investments**

Company has not made any investments during the current year.

(g) **Foreign Currency Transactions**

Transactions in foreign currency are recorded at the exchange rate, prevailing on the date of transaction or at the exchange rate under the related forward exchange contracts. Profit / Loss on outstanding Foreign Currency contracts have been accounted for at the exchange rates, prevailing at the yearend rates as per FEDAI/RBI, if any.

(h) **Provision, Contingent Liabilities and Contingent Assets**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of a past event and it is probable that there will be an outflow of resources. Contingent Assets are neither recognized nor disclosed in statements.

(i) **Turnover**

Turnover includes sale of goods, services, but excludes sales tax, service tax, GST and adjusted for discounts (net), excise duty. Inter-Unit stock transfers excluded in the Main Profit & Loss Account, in determination of turnover.

(j) **Provision for Taxation**

Provision is made for Income Tax, estimated to arise on the results for the year, at the current rate of tax, in accordance with the Income Tax Act, 1961. Taxation deferred as a result of timing difference, between the accounting & Taxable Profits, is accounted for on the liability method, at the current rate of tax, to the extent that the timing differences are expected to crystallize. Deferred Tax Asset is recognized only to the extent of reasonable certainty of realization in future. Deferred Tax Assets reviewed, as at each Balance Sheet date to re-assess realization.

(k) **Prior Period Expenses/Income**

The company has neither incurred any prior period expenses nor received any Prior Period Income.

(l) **Sundry Debtors, Loans & Advances**

Doubtful Debts/Advances are written off in the year in which those are considered to be irrecoverable, if any.

(m) **Related Party Disclosures:**

(a) Names of the related parties and description of relationship:

1	A. Key Management Personnel & Directors	1. VENKATA RAMA RAO PASUPULETI 2. MANIKYA STANLEY PAKALAPATI 3. PASUPULETI MEENAKSHI
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Dhulipala Viswanad

GREEN ASIA COLD STORAGE PRIVATE LIMITED
Notes Forming Part Of Financial Statements For The Period Ending 31st March,2025

(b) Transactions with related parties:

(Rs. In Thousands.)

Name of the Related Party	Nature of transaction	Balance O/s as on 31.03.2025	Total
1.Venkata Rama Rao Pasupuleti 2. Pasupuleti Meenakshi	Un secured loan from Directors	1,575	1,575
1.Venkata Rama Rao Pasupuleti 2.Manikya Stanley Pakalapati 3. Pasupuleti Meenakshi	Director's Remuneration	1,800	1,800
Green Asia Impex Pvt Ltd	Un secured loan from Related parties	269	269

For Dhulipala Viswanad and Associates
Chartered Accountants
Firm Reg. No: 011151S



Dhulipala Viswanad
Partner

Membership No: 216343

For and on behalf of the Board of Directors of
GREEN ASIA COLD STORAGE PRIVATE LIMITED
CIN: U63022AP1995PTC021808

P.V. RAMA RAO
Director
DIN: 00149097

P. MEENAKSHI
Director
DIN : 08863545

Place: Tadepalligudem
Date: 29.09.2025
UDIN: 25216343BMJMZF2792