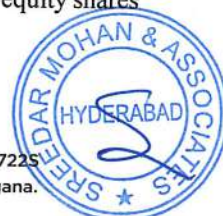


STATUTORY AUDITOR'S EXAMINATION REPORT ON RESTATED CONSOLIDATED FINANCIAL INFORMATION

To,
The Board of Directors,
Green Aisa Impex Limited
(formerly known as Green Aisa Impex Private Limited)
RS. No. 677/2A1, Unguturu, Eluru District,
Andhra Pradesh, India, 534 411

Dear Sirs,

1. We, Sreedar Mohan & Associates, Chartered Accountants, have examined the Restated Financial Information of **Green Aisa Impex Limited (Formerly known as Green Aisa Impex Private Limited)** (the "Company" or the "Holding Company" or the "Issuer") and its subsidiary (the Company and its subsidiary together referred to as the "Group"), which comprises of the Restated Standalone Statement of Assets and Liabilities as at March 31, 2026, March 31, 2025 and March 31, 2024, the Restated Standalone Statement of Profit and Loss, the Restated Standalone Statement of Cash Flows along with the Statement of Material Accounting Policies and other explanatory information for the financial year ended March 31, 2026, March 31, 2025 and March 31, 2024, Restated Consolidated Statement of Assets and Liabilities as at March 31, 2026, March 31, 2025 and March 31, 2024, the Restated Consolidated Statement of Profit and Loss the Restated Consolidated Statement of Cash Flows along with the Statement of Material Accounting Policies and other explanatory information for the financial years ended March 31, 2026, March 31, 2025 and March 31, 2024 (collectively, the "Restated Consolidated Financial Information"), annexed to this report for the purpose of inclusion in the Red Herring Prospectus ("RHP") prepared by the Company in connection with its proposed Initial Public Offer of equity shares of face value of Rs. 10 each ("Offer"). The Restated Consolidated Financial Information, which have been approved by the board of directors of the Company (the "Board of Directors") at their meeting held on 9th September, 2026, and have been prepared by the Company in accordance with the requirements of:
 - a) Section 26 of Part I of Chapter III of the Companies Act, 2013, as amended (the "Act");
 - b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("ICDR Regulations"); and
 - c) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("ICAI"), as amended from time to time (the "Guidance Note").
2. The Company's Board of Directors is responsible for the preparation of the Restated Consolidated Financial Information for the purpose of inclusion in the RHP to be filed with the Securities and Exchange Board of India, relevant stock exchange and Registrar of Companies, Hyderabad ("RoC") in connection with the proposed IPO. The Restated Consolidated Financial Information have been prepared by the management of the Company on the basis of preparation stated Significant Accounting Policies in Annexure 4 to the Restated Consolidated Financial Information. The respective Board of Directors of the companies included in the Group responsibility includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of Restated Consolidated Financial Information. The respective Board of Directors are also responsible for identifying and ensuring that the Group complies with the Act, ICDR Regulations and the Guidance Note.
3. We have examined such Restated Consolidated Financial Information taking into consideration:
 - a) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated 4th April 2025 in connection with the proposed IPO of equity shares of the Issuer;



- b) The Guidance Note. The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
- c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Consolidated Financial Information; and
- d) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.

Our work was performed solely to assist you in meeting your responsibilities in relation to compliance with the Act, the SEBI ICDR Regulations, the Guidance Note and SEBI Communication in connection with the Offer

4. These Restated Consolidated Financial Information have been compiled by the management from:
- a) Audited Standalone financial statements of the Company for the financial year ended March 31, 2026 and March 31, 2025, prepared in accordance with Accounting Standards as prescribed under Section 133 of the Act read with Companies (Accounting Standards) Rules, 2021, as amended, and other accounting principles generally accepted in India, which have been approved by the Board of Directors at their meeting held on **31st July 2026 and 3rd September 2025** respectively.
 - b) Audited Consolidated financial statements as at and for the financial year ended March 31, 2024 prepared in accordance with Accounting Standards as prescribed under Section 133 of the Act read with Companies (Accounting Standards) Rules, 2021, as amended, and other accounting principles generally accepted in India, which have been approved by the Board of Directors at their meeting held **29th September 2024**.
5. For the purpose of our examination, we have relied on:
- a) Auditor's report issued by the us dated **31st July 2026 and 3rd September 2025** on the financial statements of the company as at and for the financial year ended March 31, 2026 and March 31, 2025 as referred in Paragraph 4 above; and
 - b) Auditor's report issued by the Previous Auditor dated **29th September 2024** on the consolidated financial statements of the Group as at and for the years ended March 31, 2024 as referred in Paragraph 4 above.

The audits for the financial year ended March 31, 2024 was conducted by the Company's previous auditors, M/s. Dhulipala Viswanad & Associates., (the "**Previous Auditors**"), and accordingly reliance has been placed on the Audited Consolidated Statement of Assets and Liabilities, the Audited Consolidated Statements of Profit and Loss, audited Consolidated Cash Flow Statements, the Summary Statement of Significant Accounting Policies, and other explanatory information and (collectively, the "**Audited Consolidated Financial Information**") audited by them for the said years. The examination report included for the said years is based solely on the report submitted by the Previous Auditors.

The audit for the financial year ended March 31, 2024 for the **Company's subsidiary "Green Asia Cold Storage Private Limited"** was also conducted by the Company's previous auditors, M/s. Dhulipala Viswanad & Associates.

6. Based on our examination and according to the information and explanations given to us, we report that the Restated Consolidated Financial Information:
- a) Have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping/ reclassifications retrospectively for the financial year ended March 31, 2026, March 31, 2025 and March 31, 2024 to reflect the same accounting treatment as per the accounting policies and grouping/ classifications followed as at and for the year ended March 31, 2026;
 - b) Do not require any adjustment for modification as there is no modification in the underlying

audit reports; and

- c) Have been prepared in accordance with the Act, ICDR Regulations and the Guidance Note.
7. We have been subjected to the peer review process of the Institute of Chartered Accountants of India ("ICAI") and hold a valid peer review certificate issued by the "Peer Review Board" of the ICAI which is valid till **31.08.2028**
8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.
9. The Restated Consolidated Financial Information do not reflect the effects of events that occurred subsequent to the respective dates of the reports on audited consolidated financial statements mentioned in paragraph 4 above.
10. This report should not in any way be construed as a reissuance or re-dating of any of the previous audit reports issued by us or the Previous Auditor, nor should this report be construed as a new opinion on any of the financial statements referred to herein.
11. We have no responsibility to update our report for events and circumstances occurring after the date of the report.
12. Our report is intended solely for use of the Board of Directors for inclusion in the DRHP / RHP / Prospectus to be filed with the Securities and Exchange Board of India, relevant stock exchange and Registrar of Companies, Hyderabad in connection with the proposed IPO. Our report should not be used, referred to, or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For Sreedar Mohan & Associates
Chartered Accountants
Firm's Registration No. 012722S



Vidyasagar Macharla
Partner
Membership No: 223056
UDIN: 26223056ELWDUM1274



Place: Hyderabad
Date: September 09, 2026

Annexure 1: Restated Consolidated Statement of Assets and Liabilities

(Amount in ₹ Lakhs)

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
I. Equity and Liabilities				
Shareholders' Funds				
Share Capital	1	1,478.79	492.93	492.93
Reserves and Surplus	2	2,663.81	2,088.55	1,053.35
Total Equity		4,142.60	2,581.48	1,546.28
Non-Current Liabilities				
Long-Term Borrowings	3	765.69	746.04	1,041.14
Long-Term Provisions	4	93.89	76.58	50.83
Total Non- Current Liabilities		859.58	822.62	1,091.97
Current liabilities				
Short-term borrowings	5	9,181.07	6,745.91	5,332.28
Trade payables				
i) Total outstanding dues of micro enterprise and small enterprise	6	5.92	21.68	-
ii) Total outstanding dues other than micro enterprise and small enterprise	6	10,710.00	8,693.51	4,878.60
Other current liabilities	7	218.85	150.56	444.31
Short-term provisions	8	369.74	188.45	229.73
Total Current Liabilities		20,485.58	15,800.11	10,884.92
TOTAL EQUITY & LIABILITIES		25,487.76	19,204.21	13,523.17
II. Assets				
Non-Current Assets				
Property, Plant and Equipment and Intangible Assets				
Property, Plant & Equipment	9	1,542.51	1,153.99	1,359.14
Goodwill on Consolidation		-	-	107.17
Deferred tax assets (net)	10	119.06	109.31	88.90
Long-Term Loans and Advances	11	131.69	101.46	110.23
Other Non Current Assets	12	10.22	44.72	47.78
Total Non-Current Assets		1,803.48	1,409.48	1,713.22
Current Assets				
Inventories	13	11,760.52	9,033.01	8,064.71
Trade Receivables	14	9,735.48	6,455.87	2,573.58
Cash and cash equivalents	15	52.65	91.51	50.37
Bank Balances other than Cash and Cash Equivalents	15B	47.61	-	-
Short-Term Loans and Advances	16	1,863.88	1,932.81	775.86
Other current assets	17	224.14	281.53	345.43
Total Current Assets		23,684.28	17,794.73	11,809.95
TOTAL ASSETS		25,487.76	19,204.21	13,523.17

Note:

The above statement should be read with the Notes to the Restated Consolidated Financial Information in Annexure 4.

As per our report of even date attached

For Sreedar Mohan & Associates
Chartered Accountants
Firm Registration No.: 0127225

Vidyasagar Macharla
Partner
Membership no.: 223056



Place : Hyderabad
Date : 09.09.2026

For and on Behalf of the Board of Directors of
Green Asia Impex Limited



Pasupuleti Venkata Ramarao
Managing Director
DIN - 00280539

Siva Nageswara Rao Gummadilli
Chief Financial Officer
M.No- 221894

Place : Unguturu
Date : 09.09.2026

Pasupuleti Meenakshi
Director
DIN- 08863545

Aswani Raju Ganta
Company Secretary
M.No- A62285

Annexure 2: Restated Consolidated Statement of Profit and Loss

(Amount in ₹ Lakhs)

Particulars	Note No.	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Revenue	18	38,380.39	33,762.21	31,738.66
Revenue from operations	19	483.10	203.01	76.26
Other income				
Total Income		38,863.49	33,965.22	31,814.92
Expenses				
Purchases	20	34,942.01	30,246.92	30,318.08
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	21	(2,727.51)	(968.30)	(2,721.35)
Operating Expense	22	1,203.31	933.14	1,039.30
Employee Benefits Expense	23	471.04	411.87	386.89
Finance Costs	24	1,246.69	637.51	701.30
Depreciation and amortisation Expense	9	231.43	263.15	338.22
Other expenses	25	1,393.02	1,001.59	849.88
Total Expenses		36,759.99	32,525.88	30,912.32
Profit Before exceptional & extraordinary items and tax		2,103.50	1,439.34	902.59
Exceptional Items		-	-	-
Profit Before extraordinary items and tax		2,103.50	1,439.34	902.59
Extraordinary Items		-	-	-
Profit Before Tax		2,103.50	1,439.34	902.59
Tax Expense				
Current tax		552.13	394.84	268.78
Earlier year taxes		-	29.72	-
Deferred tax		(9.75)	(20.42)	(32.18)
Total Tax Expenses		542.38	404.15	236.60
Profit for the year from continuing operations		1,561.12	1,035.20	665.99
Profit from discontinuing operations		-	-	-
Tax expense of discontinuing operations		-	-	-
Profit after Tax from Discontinuing operations		-	-	-
Profit after Tax for the year		1,561.12	1,035.20	665.99
Earnings per equity share of Rs. 10/- each (in Rs.)				
a) Basic		10.56	7.00	4.50
b) Diluted		10.56	7.00	4.50

Note:

The above statement should be read with the Notes to the Restated Consolidated Financial Information in Annexure 4.
As per our report of even date attached

For Sreedar Mohan & Associates
Chartered Accountants
Firm Registration No.: 0127225

Vidyasagar Macharla
Partner
Membership no.: 223056



For and on Behalf of the Board of Directors of
Green Asia Impex Limited

Pasupuleti Venkata Ramarao
Managing Director
DIN - 00280599

Siva Nageswara Rao Gummadilli
Chief Financial Officer
M.No- 221894

Place : Unguturu
Date : 09.09.2026

Pasupuleti Meenakshi
Director
DIN- 08863545

Aswani Raju Ganta
Company Secretary
M.No- A62285

Place : Hyderabad
Date : 09.09.2026

Green Asia Impex Limited
(formerly known as Green Asia Impex Private Limited)
Annexure 3: Restated Consolidated Statement of Cash Flows

(Amount in ₹ Lakhs)

Particulars	Year Ended 31st March, 2025	Year Ended 31st March, 2025	Year Ended 31st March, 2024
A. Cash flow from operating activities			
Profit before tax	2,103.50	1,439.34	902.59
Adjustments for:			
Depreciation and amortisation expense	231.43	263.15	338.22
Loss on Sale of Investment	-	18.07	-
Provision for Gratuity	17.41	25.82	23.99
Unrealised Foreign Exchange Loss	-	4.19	-
Finance costs	1,246.69	637.51	701.30
Provision for doubtful debts	2.30	-	-
Debit balances written off	145.66	10.41	-
Credit balances not required written back	(202.30)	(3.36)	(3.46)
Provision no longer required written back	(3.72)	(23.46)	-
Profit on sale of Vehicle	(6.73)	-	-
Unrealised Foreign Exchange Gain	(41.33)	-	-
Interest Income	(5.96)	(4.78)	(4.55)
Operating profit before working capital changes	3,486.93	2,366.89	1,958.09
Changes in working capital:			
(Increase) / decrease Inventories	(2,727.51)	(968.30)	(2,721.35)
(Increase) / decrease in Trade Receivables	(3,386.24)	(3,923.04)	(619.88)
(Increase) / decrease in short term Loans & Advances	68.93	(1,156.95)	(126.53)
(Increase) / decrease in long term Loans & Advances	(30.23)	(0.90)	(43.52)
(Increase) / decrease in other current assets	57.39	63.67	(55.36)
Increase / (decrease) in Trade Payables	2,203.03	3,840.70	(51.20)
Increase / (decrease) in Other Current Liabilities	72.01	(269.84)	213.18
Increase / (decrease) in Short Term Provisions	0.70	13.36	-
Cash generated from operating activities	(255.00)	(34.41)	(1,446.57)
Less : Income tax paid	371.63	471.41	53.33
Net cash flow generated from/ (utilised in) operating activities (A)	(626.63)	(505.82)	(1,499.90)
B. Cash flow from investing activities			
Purchase of property, plant and equipment	(650.71)	(132.43)	(127.77)
Sale of property, plant and equipment	22.45	-	-
Sale of Investment	-	37.22	-
Proceeds from Redemption of Fixed Deposits	-	-	15.75
Purchase of Fixed Deposits	(13.11)	-	-
Government Subsidy received for Property, Plant and Equipment	15.05	-	-
Proceeds on sales of Investments	-	135.75	-
Interest Received	5.96	7.84	4.55
Net cash flow utilised in investing activities (B)	(620.36)	48.38	(107.47)
C. Cash flow from financing activities			
Redemption of Preference Share capital	-	-	(168.00)
Repayment from Long Term Borrowings	(487.58)	(293.83)	(217.22)
Proceeds from Long Term Borrowings	507.24	-	-
Repayment from Short Term Borrowings	(55,723.50)	(46,424.43)	(32,386.12)
Proceeds from Short Term Borrowings	58,158.65	47,857.53	35,065.79
Interest/Finance Charges Paid	(1,246.69)	(637.51)	(701.30)
Net cash flow generated from/ (utilised in) financing activities (C)	1,208.12	501.77	1,593.15
Net (decrease)/ Increase in cash & cash equivalents (A+B+C)	(38.86)	44.33	(14.22)
Cash and cash equivalents at the beginning of the year	91.51	50.37	64.59
Cash and cash equivalents of the subsidiary company	-	(3.19)	-
Cash and cash equivalents at the end of the year	52.65	91.51	50.37

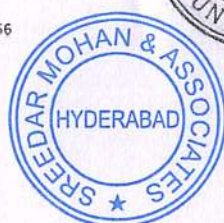
Note:

The Cash Flow Statement has been prepared under Indirect Method as set out in Accounting Standard 3 (Revised), 'Cash Flow Statements' notified under Section 133 of the Companies Act, 2013

As per our report of even date attached
For Sreedar Mohan & Associates
Chartered Accountants
Firm Registration No.: 0127225

Vidyasagar Madhala
Partner
Membership no.: 223056

Place : Hyderabad
Date : 09.09.2026



For and on Behalf of the Board of Directors of
Green Asia Impex Limited

Pasupuleti Venkata Ramarao
Managing Director
DIN - 00280599

Siva Nageswara Rao Gummadi
Chief Financial Officer
M.No- 221894

Place : Unguturu
Date : 09.09.2026

Pasupuleti Meenakshi
Director
DIN- 08863545

Aswani Raju Ganta
Company Secretary
M No- A62285

Green Asia Impex Limited

(formerly known as Green Asia Impex Private Limited)

'Annexure 4: Statement of Notes to the Restated Consolidated Financial Information

A. Background of the Company

The Group consists of the parent company – Green Asia Impex Limited (formerly known as Green Asia Impex Private Limited) and its subsidiary company M/s Green Asia Cold Storage Private Limited together called as "The Group". The group is engaged in of processing and export of marine food products, primarily shrimp and trading of agricultural commodities primarily chillies.

Pursuant to a special resolution passed by the shareholders at the Extraordinary General Meeting held on 8 September 2025, the Company was converted from a private limited company to a public limited company, and its name was changed from Green Asia Impex Private Limited to Green Asia Impex Limited. Consequent to the approval of the conversion and change of name, the Registrar of Companies issued a Fresh Certificate of Incorporation dated 19 September 2025, certifying the change in the name and status of the Company

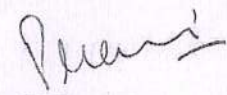
Green Asia Impex Limited (the Holding Company) held 100% of the shares in Green Asia Cold Storage Private Limited (the Subsidiary) until FY 2023-24. Accordingly, the Restated Financial Statements up to FY 2023-24 have been presented on a consolidated basis.

In FY 2024-25 dated 09.04.2024, the Holding Company divested its entire investment in the Subsidiary, thereby relinquishing control over Green Asia Cold Storage Private Limited with effect from FY 2024-25. Consequently, the Restated Financial Statements from FY 2024-25 onwards are presented on a standalone basis for Green Asia Impex Limited, as it no longer exercises control over any entity.

B. SIGNIFICANT ACCOUNTING POLICIES

a. BASIS OF PREPARATION

The restated consolidated statement of assets and liabilities of the Company as at 31st March 2026, 31st March 2025 and 31st March 2024 and the related restated consolidated statement of profits and loss and cash flows for the year ended 31st March 2026, 31st March 2025 and 31st March 2024 (herein collectively referred to as ("Restated Consolidated Statements") have been compiled by the management from the audited Financial Statements for the year ended on 31st March 2026, 31st March 2025 and 31st March 2024 . Restated Consolidated Statements have been prepared to comply in all material respects with the provisions of Part I of Chapter III of the Companies Act, 2013 (the "Act") read with Companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations") issued by SEBI and Guidance note on Reports in Companies Prospectuses (Revised 2019) ("Guidance Note"). Restated Consolidated Statements have been prepared specifically for inclusion in the offer document to be filed by the Company with the NSE in connection with its proposed IPO. The Company's management has recast the Financial Statements in the form required by Schedule III of the Companies Act, 2013 for the purpose of restated Summary Statements.




Green Asia Impex Limited

(formerly known as Green Asia Impex Private Limited)

'Annexure 4: Statement of Notes to the Restated Consolidated Financial Information

The Restated Financial Statements are prepared and presented under the historical cost convention and evaluated on a going-concern basis using the accrual system of accounting in accordance with the accounting principles generally accepted in India (Indian GAAP) and the requirements of the Companies Act, including the Accounting Standards as prescribed by the Section 133 of the Companies Act, 2013 ("the Act") read with Rule 7 of Companies (Accounts) Rules, 2014 (as Amended).

All assets and liabilities have been classified as current and non-current as per normal operating cycle of the Company and other criteria set out in the Schedule III of the Companies Act, 2013.

I. Current/non-current classification

The Group presents assets and liabilities in the Balance Sheet based on Current/ Non-Current classification.

An asset is treated as Current when it is –

- Expected to be realised or intended to be sold or consumed in normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period, or - There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Group classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

II. Significant accounting estimates and assumptions

The preparation of the Group's financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.






Green Asia Impex Limited
(formerly known as Green Asia Impex Private Limited)
'Annexure 4: Statement of Notes to the Restated Consolidated Financial Information

III. Property, Plant and Equipment

Property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, if any.

Cost includes all expenses related to acquisition and installation of the concerned assets and any attributable cost of bringing the asset to the condition of its intended use. The cost of self-constructed assets includes the cost of materials and direct services, any other costs directly attributable to bringing the assets to its working condition for their intended use.

All other expenses on existing Fixed Assets, including day to day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

The residual values, useful lives and methods of depreciation of Property, Plant and Equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Gains or losses arising from derecognition of a Property, Plant and Equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

Depreciation / Amortisation and Useful Life of Property, Plant and Equipment / Intangible Assets

Depreciation on property, plant and equipment have been provided under the Written down Value method, based on useful lives of assets as estimated by the management or the useful lives of the assets as prescribed in Schedule-II to the Companies Act 2013, whichever is lower. Depreciation is charged on a monthly pro-rata basis for assets purchased/sold during the year.

Following are the estimated useful lives of various category of assets used:

Asset	Useful Life in Years
Plant & Machinery	15
Furniture & Fittings	10
Computers	3
Office Equipment	5
Vehicles	8
Buildings	30



Green Asia Impex Limited

(formerly known as Green Asia Impex Private Limited)

'Annexure 4: Statement of Notes to the Restated Consolidated Financial Information

IV. Impairment of Assets

The Group assesses at each balance sheet date whether there is any indication that an asset any be impaired. If any such indication exists, the Group estimates the recoverable amount of the assets. If such recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the profit and loss account. If at the balance sheet date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

V. Inventories

Items of inventories are measured at lower of cost and net realisable value after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase, and other costs net of recoverable taxes incurred in bringing them to their respective present location and condition.

Inventories are valued as follows:

Raw materials and stores & spares	- Lower of Cost or Net Realisable Value
Work-in-process	- Based on the amount of expenditure incurred and as certified by project managers
Finished Goods	- Lower of Cost or Net Realisable Value

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Green Asia Impex Limited

(formerly known as Green Asia Impex Private Limited)

'Annexure 4: Statement of Notes to the Restated Consolidated Financial Information

VI. Investments

Long term Investments are accounted at cost and carried at cost. If there is a decline, other than temporary, in the value of a long term investment, the carrying amount is reduced to recognise the decline.

Cost of an investment includes acquisition charges such as brokerage, fees and duties.

Current investments may be carried at the lower of cost or FV whichever is lower.

On disposal of an investment, the difference between the carrying amount and the disposal proceeds, net of expenses, is recognised in the profit and loss statement.

When disposing of a part of the holding of an individual investment, the carrying amount to be allocated to that part is to be determined on the basis of the average carrying amount of the total holding of the investment.

VII. Cash and Cash equivalents

Cash and Cash Equivalents comprise of cash in hand, cash at banks, short term deposits and short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

VIII. Revenue recognition

Ø **Sale of Goods and Services:** Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Group and revenue can be reliably measured. Revenue comprises consideration received or receivable for rendering of services and work performed in the ordinary course of the Group's activities excluding taxes collected on behalf of government.

Ø **Other Income:** Other Income comprises Interest Income and gain/loss on sale of Property, plant and equipment. Any gain or loss arising on de-recognition of property, plant and equipment is calculated as the difference between the net disposal proceeds and the carrying amount of the asset.





Green Asia Impex Limited

(formerly known as Green Asia Impex Private Limited)

'Annexure 4: Statement of Notes to the Restated Consolidated Financial Information

IX. Foreign currency transactions

Foreign currency transactions are accounted at the exchange rates prevalent on the date of the transaction. Realized gains / loss on account of exchange rate fluctuation is recognized in the accounts. Foreign currency assets and liabilities as at the balance sheet date are shown at the exchange rate prevalent on that date. The resultant difference due to exchange fluctuations is recognized in the accounts.

X. Government Grant

The Company receives government grants that require compliance with certain conditions related to the Company's operating activities or are provided to the Company by way of financial assistance on the basis of certain qualifying criteria.

Government grants are recognised when there is reasonable assurance that the grant will be received upon the Company complying with the conditions attached to the grant. Accordingly, government grants:

- (a) related to or used for assets, are deducted from the carrying amount of the asset.
- (b) related to incurring specific expenditures are taken to the Statement of Profit and Loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grant is intended to compensate.
- (c) by way of financial assistance on the basis of certain qualifying criteria are recognised as they become receivable.

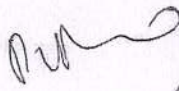
In the unlikely event that a grant previously recognised is ultimately not received, it is treated as a change in estimate and the amount cumulatively recognised is expensed in the Statement of Profit and Loss.

XI. Borrowing Cost

Borrowing costs that are directly attributable to the acquisition of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalised as part of the cost of that asset till the date it is put to use.

Borrowing costs are not capitalised where the Property, plant and equipment do not take a substantial period of time to get ready for its intended use.

XII. Earnings per share






Green Asia Impex Limited

(formerly known as Green Asia Impex Private Limited)

'Annexure 4: Statement of Notes to the Restated Consolidated Financial Information

Basic Earnings Per Share is calculated by dividing the net profit after tax by the weighted average number of equity shares outstanding during the year adjusted for bonus element in equity share. Diluted earnings per share adjusts the figures used in determination of basic earnings per share to take into account the conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as at the beginning of the period unless issued at a later date.

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Green Asia Impex Limited

(formerly known as Green Asia Impex Private Limited)

'Annexure 4: Statement of Notes to the Restated Consolidated Financial Information

XIII. Income Taxes

Tax expense for the year comprises current tax and deferred tax.

Current Tax:

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted at the reporting date.

Deferred tax:

Deferred tax charge or benefit is the tax effects of timing difference between accounting income and taxable income for the year. The deferred tax charge or benefit and corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantially enacted by the balance sheet date.

Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carry forward of losses, deferred tax asset are recognized only if there is a virtual certainty of realization of such assets.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized.

XIV. Leases

Leases that do not transfer substantially all the risks and rewards of ownership are classified as operating leases and recorded as expense as and when the payments are made over the lease term.

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Green Asia Impex Limited

(formerly known as Green Asia Impex Private Limited)

'Annexure 4: Statement of Notes to the Restated Consolidated Financial Information

XV. Employee Benefits

a) Short term employee benefits:

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

b) Post-employment benefit:

Defined Contribution Plans

The Group deposits the contributions for provident fund and Employee State Insurance to the appropriate government authorities and these contributions are recognized in the statement of Profit & Loss in the financial year to which they relate.

Defined Benefit Plans

The Group pays gratuity to the employees who have completed five years of service at the time of resignation/superannuation. The gratuity is paid @ 15 days salary for every completed year of service as per the Payment of Gratuity Act, 1972.

The liability in respect of gratuity and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employees' services.

XVI. Prior Period Items

Prior period items are income or expenses that arise in the current period as a result of errors or omissions in the preparation of financial statements of one or more prior periods.

The Company follows the guidance under Accounting Standard 5 – Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies.

Prior period items, if material, are disclosed separately in the Statement of Profit and Loss in a manner that their impact on the current period's results is clearly understood. These are not included in the determination of net profit or loss for the current period unless specifically permitted by the applicable accounting standards.

The Company ensures that such items are not misclassified under ordinary activities and are presented distinctly to maintain transparency and comparability of financial statements.

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Green Asia Impex Limited

(formerly known as Green Asia Impex Private Limited)

'Annexure 4: Statement of Notes to the Restated Consolidated Financial Information

XVII. Provisions

A provision is recognized when the Group has a present obligation as a result of past event i.e., it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation in respect of which a reliable estimate of the amount of the obligation can be made.

Provisions are not discounted to their present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each reporting date and adjusted to reflect the current best estimates. If it is no longer probable that an outflow of resources would be required to settle the obligation, the provision is reversed.

XVIII. Contingent Liabilities

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the Group or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

Signature

Signature



Green Asia Impex Limited
(formerly known as Green Asia Impex Private Limited)
Statement of Notes to the Restated Consolidated Financial Information

C. Restatement adjustments, Material regroupings and Non-adjusting items

(a) Impact of restatement adjustments

Below mentioned is the summary of results of restatement adjustments made to the audited financial statements of the respective years and its impact on profits.

Particulars	(Amount in ₹ Lakhs)		
	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Profit after tax as per audited financial statements	1,561.12	1,008.33	690.76
Adjustments to net profit as per audited financial statements			
Increase / Decrease in Expenses/Income (refer note (b)(i) below)	-	(18.07)	-
Gain on disposal of investment in subsidiary	-	51.04	(23.99)
Gratuity	-	(6.08)	(0.78)
Deferred tax	-	26.88	(24.77)
Total adjustments			
Restated Consolidated profit after tax for the period/ years	1,561.12	1,035.20	665.99

Note:

A positive figures represents addition and figures in brackets represents deletion in the corresponding head in the audited financial statements for respective reporting periods to arrive at the Restated Consolidated numbers.

(b) Explanatory notes for the restatement adjustments

- (i) The Amount relating to the Income / Expenses have been adjusted in the year to which the same related to & under which head the same relates to.

To give Explanatory Notes Regarding Adjustment :-

Appropriate adjustment have been made in the Restated Consolidated financial statement, wherever required, by reclassification of the corresponding item of income, expenses, assets and liabilities, in order to bring them in line with the groupings as per audited financials of the company for all the years and the requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation 2018.



(c) Reconciliation of Restated Consolidated Equity / Networth:

(Amount in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Equity / Networth as per Audited Financials	4,142.60	2,581.48	1,591.25
Adjustment for:			
Difference Pertaining to changes in Profit / Loss due to Restated			
Consolidated Effect for the period covered in Restated Consolidated	-	-	(24.77)
Financial			
Prior Period Adjustments	-	-	(20.20)
Equity / Networth as Restated Consolidated	4,142.60	2,581.48	1,546.28

To give Explanatory Notes Regarding Adjustment :-

Appropriate adjustment have been made in the Restated Consolidated financial statement, wherever required, by reclassification of the corresponding item of income, expenses, assets and liabilities, in order to bring them in line with the groupings as per audited financial of the company for all the years and the requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation 2018.

Prachi



1 Restated Consolidated Statement of Share capital

(Amount in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Authorised share capital			
Equity shares of Rs. 10 each			
- Number of shares	2,50,00,000	60,00,000	60,00,000
-Amount in ₹ Lakhs	2,500.00	600.00	600.00
	<u>2,500.00</u>	<u>600.00</u>	<u>600.00</u>
Prefrence shares of Rs. 10 each			
- Number of shares	16,80,000	16,80,000	16,80,000
-Amount in ₹ Lakhs	168.00	168.00	168.00
	<u>168.00</u>	<u>168.00</u>	<u>168.00</u>
Issued, subscribed and fully paid up			
Equity shares of Rs. 10 each			
- Number of shares	1,47,87,900	49,29,300	49,29,300
-Amount in ₹ Lakhs	1,478.79	492.93	492.93
	<u>1,478.79</u>	<u>492.93</u>	<u>492.93</u>
Prefrence shares of Rs. 10 each			
- Number of shares	-	-	-
-Amount in ₹ Lakhs	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Share capital	<u>1,478.79</u>	<u>492.93</u>	<u>492.93</u>

Reconciliation of equity share capital

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Balance at the beginning of the year			
Equity shares of Rs. 10 each			
- Number of shares	49,29,300	49,29,300	49,29,300
-Amount in ₹ Lakhs	492.93	492.93	492.93
Add: Shares issued during the year			
- Number of shares	-	-	-
-Amount in ₹ Lakhs	-	-	-
Add: Bonus Shares issued during the year			
- Number of shares	98,58,600	-	-
-Amount in ₹ Lakhs	985.86	-	-
Balance at the end of the year			
- Number of shares	<u>1,47,87,900</u>	<u>49,29,300</u>	<u>49,29,300</u>
-Amount in ₹ Lakhs	<u>1,478.79</u>	<u>492.93</u>	<u>492.93</u>

Pud *Mani*




Reconciliation of Preference share capital

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Balance at the beginning of the year			
Preference shares of Rs. 10 each			
- Number of shares	-	-	16,80,000
-Amount in ₹ Lakhs	-	-	168
Less: Shares redemption during the year			
- Number of shares	-	-	16,80,000
-Amount in ₹ Lakhs	-	-	168
Balance at the end of the year			
- Number of shares	-	-	-
-Amount in ₹ Lakhs	-	-	-

Terms & Rights attached to Equity Shares.

The Company has only one class of equity shares referred to as Equity Shares having a par value of ₹10/- each. Each holder of Equity Shares is entitled to one vote per share.

Dividend on equity shares, if declared, is payable in proportion to the paid-up amount. Dividend (other than interim dividend) recommended by the Board of Directors is subject to approval of the shareholders at the ensuing Annual General Meeting.

In the event of winding up of the Company, the holders of Equity Shares will be entitled to receive the remaining assets of the Company after settlement of all external liabilities and satisfaction of claims of preference shareholders. The distribution of such residual assets will be in proportion to the number of equity shares held and the amount paid up thereon.

Terms & Rights attached to Preference Shares.

The rights attached to the preference shares are as follows:

The Company has also class of Non Cumulative and Non Convertible Preference shares referred to as Preference Shares having a par value of ₹10/- each. Each holder of Preference Shares is entitled to one vote per share.

Dividend Rights: Holders of preference shares are entitled to receive dividend on the capital paid up, in priority to equity shareholders, if declared.

Redemption: These shares are redeemable at par/premium as may be determined by the Board of Directors in accordance with the terms of issue and the provisions of the Companies Act, 2013.

Voting Rights: Preference shareholders are entitled to vote only on resolutions directly affecting their rights. However, if dividends remain unpaid for a period of two or more years, they shall have voting rights on all matters at general meetings of the Company.

Rights on Winding Up: In the event of winding up of the Company, the holders of preference shares will have a preferential right to receive repayment of capital and any unpaid dividends, before any amount is paid to equity shareholders.

Signature



Green Asia Impex Limited
(formerly known as Green Asia Impex Private Limited)
CIN : U10209AP2014PLC094995

Shareholders holding more than 5% of the shares of the Company

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Equity shares of Rs. 10 each			
Pasupuleti Venkata Rama Rao			
- Number of shares	75,72,198	27,08,800	22,46,300
- Percentage holding (%)	51.21%	54.95%	45.57%
Pasupuleti Meenakshi			
- Number of shares	66,54,000	22,18,000	17,53,000
- Percentage holding (%)	45.00%	45.00%	35.56%
Pakalapati Manikya Stanley			
- Number of shares	-	-	9,30,000
- Percentage holding (%)	0.00%	0.00%	18.87%

Preference Shareholders holding more than 5% of the shares of the Company

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Kalidindi Vinod Kumar Varma			
- Number of shares	-	-	-
- Percentage holding (%)	0.00%	0.00%	0.00%
Thota Rama Krishna			
- Number of shares	-	-	-
- Percentage holding (%)	0.00%	0.00%	0.00%
Vagwala Sandeep Kumar			
- Number of shares	-	-	-
- Percentage holding (%)	0.00%	0.00%	0.00%
Somu Satya Keerthana			
- Number of shares	-	-	-
- Percentage holding (%)	0.00%	0.00%	0.00%

Additional Disclosure

Shares Reserved Under Options or Commitments

The company does not have any shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment as at the end of the reporting periods.

Share Allotments During the Preceding Five Years

For the period of five years immediately preceding the date as at which the Balance Sheet is prepared:

- (a) No shares have been allotted as fully paid up pursuant to contract(s) without payment being received in cash.
(b) During the year, the Company allotted 98,58,600 fully paid-up equity shares of ₹10 each as bonus shares in the ratio of 2:1 (i.e., two new equity shares for every one existing equity share held) on 18 November 2025, by capitalisation of the balance available in the Company's reserves. Consequently, the paid-up equity share capital of the Company increased by ₹9,85,86,000.

The bonus issue did not involve any cash outflow and was effected by capitalisation of the Company's free reserves in accordance with the applicable provisions of the Companies Act, 2013.

- (c) The company has not bought back any shares.

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Green Asia Impex Limited
(formerly known as Green Asia Impex Private Limited)
CIN : U10209AP2014PLC094995

Convertible Securities

The company has not issued any securities convertible into equity or preference shares as at the end of each financial year for the reporting periods.

Calls Unpaid

There are no calls unpaid by any Directors or officers of the company.

Forfeited Shares

The company does not have any forfeited shares as at the end of each financial year for the reporting periods.

Private Placement Post Year-End

The company has not made any private placement of shares after the end of the reporting period in connection with a proposed Initial Public Offering (IPO).

Particulars	Shares held by Promoters at the end of the year	
	For 31st March, 2026	
	No of Shares	% of total Shares
Pasupuleti Venkata Rama Rao	75,72,198	51.21%
Pasupuleti Meenakshi	66,54,000	45.00%

Particulars	Shares held by Promoters at the end of the year	
	For 31st March, 2025	
	No of Shares	% of total Shares
Pasupuleti Venkata Rama Rao	27,08,800	54.95%
Pasupuleti Meenakshi	22,18,000	45.00%
Pakalapati Manikya Stanley	-	0.00%

Particulars	Shares held by Promoters at the end of the year	
	For the year ended 31 March 2024	
	No of Shares	% of total Shares
Pasupuleti Venkata Rama Rao	22,46,300	45.57%
Pasupuleti Meenakshi	17,53,000	35.56%
Pakalapati Manikya Stanley	9,30,000	18.87%

- a. The Figures disclosed above are based on the summary statement of assets and liabilities of the company.
- b. The above statement should be read with the Restated Consolidated statement of assets & liabilities, Restated Consolidated statement of Profit & Loss, Restated Consolidated statement of Cashflow, significant accounting policies & notes to Restated Consolidated summary statements as appearing in annexures 1, 2, 3 & 4 respectively.



2 Restated Consolidated Statement of Reserves and surplus

(Amount in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
A. Capital Redemption Reserve			
Balance at the beginning of the year	168.00	168.00	-
Add : Created during the year	-	-	168.00
Less : Issue of Bonus Shares	(168.00)	-	-
Balance at the end of the year	-	168.00	168.00
A. Surplus in the Restated Consolidated Summary Statement of Profit and Loss			
Balance at the beginning of the year	1,920.55	885.35	387.36
Less : Transferred to Capital Redemption Reserve	-	-	(168.00)
Less : Transferred to Bonus Issue	(817.86)	-	-
Add : Transferred from the Restated Consolidated Summary Statement of Profit and Loss	1,561.12	1,035.20	665.99
Balance at the end of the year	2,663.81	1,920.55	885.35
Total (A+B)	2,663.81	2,088.55	1,053.35

Note:

- The Figures disclosed above are based on the summary statement of assets and liabilities of the company.
- The above statement should be read with the Restated Consolidated statement of assets & liabilities, Restated Consolidated statement of Profit & Loss, Restated Consolidated statement of Cashflow, significant accounting policies & notes to Restated Consolidated summary statements as appearing in annexures 1, 2, 3 & 4 respectively.

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Green Asia Impex Limited
(formerly known as Green Asia Impex Private Limited)
CIN : U10209AP2014PLC094995
3 Restated Consolidated Statement of Long Term borrowings

(Amount in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
<u>Secured</u>			
Term Loans from Banks	615.36	694.71	926.71
Vehicle loans	150.33	11.19	49.44
	765.69	705.90	976.15
<u>Unsecured</u>			
Term Loan from Financial Institution	-	40.14	65.00
	-	40.14	65.00
	765.69	746.04	1,041.14

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Green Asia Impex Limited
(formerly known as Green Asia Impex Private Limited)

4 Restated Consolidated Statement of Long Term Provisions

(Amount in ₹ Lakhs)

Particulars	As at March 31, 2026	As at 31 March, 2025	As at 31 March, 2024
Provision for employee benefits:			
Provision for Gratuity	93.89	76.58	50.83
	<u>93.89</u>	<u>76.58</u>	<u>50.83</u>

5 Restated Consolidated Statement of Short Term Borrowings

Particulars	As at March 31, 2026	As at 31 March, 2025	As at 31 March, 2024
<u>Secured</u>			
Current Maturities of Term Loans	260.30	230.66	245.69
Loans repayable on demand	8,665.33	6,219.88	4525.20
Current Maturities of Vehicle loans	51.91	51.40	35.40
	<u>8,977.54</u>	<u>6,501.94</u>	<u>4,806.28</u>
<u>Unsecured</u>			
Current Maturities of Term Loan from Financial institution	40.14	69.22	109.36
Loan from Directors	163.39	174.75	416.64
	<u>203.53</u>	<u>243.97</u>	<u>526.00</u>
	<u>9,181.07</u>	<u>6,745.91</u>	<u>5,332.28</u>

Ad *Muni*




(Amount in ₹ Lakhs)

Particulars	As at March 31, 2026	As at 31 March, 2025	As at 31 March, 2024
i) Total outstanding dues of micro enterprise and small enterprise	5.92	21.68	-
ii) Total outstanding dues other than micro enterprise and small enterprise	10,710.00	8,693.51	4,878.60
	<u>10,715.92</u>	<u>8,715.19</u>	<u>4,878.60</u>

Ageing for FY 2025-26	Outstanding for following periods from due date of payment				
	< 1 Year	1 - 2 Years	2 - 3 Years	> 3 Years	Total
(i) MSME	5.92	-	-	-	5.92
(ii) Others	10,414.73	285.74	9.52	-	10,710.00
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	10,420.65	285.74	9.52	-	10,715.92
(v) Unbilled dues	-	-	-	-	-
(vi) Not due	-	-	-	-	-

Ageing for FY 2024-25	Outstanding for following periods from due date of payment				
	< 1 Year	1 - 2 Years	2 - 3 Years	> 3 Years	Total
(i) MSME	21.68	-	-	-	21.68
(ii) Others	8,677.90	15.61	-	-	8,693.51
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	8,699.58	15.61	-	-	8,715.19
(v) Unbilled dues	-	-	-	-	-
(vi) Not due	-	-	-	-	-

Ageing for FY 2023-24	Outstanding for following periods from due date of payment				
	< 1 Year	1 - 2 Years	2 - 3 Years	> 3 Years	Total
(i) MSME	-	-	-	-	-
(ii) Others	3,955.95	922.65	-	-	4,878.60
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	3,955.95	922.65	-	-	4,878.60
(v) Unbilled dues	-	-	-	-	-
(vi) Not due	-	-	-	-	-



Disclosure required under sec 22 of the Micro, Small and Medium Enterprises Development Act, 2006

With the promulgation of the Micro, Small and Medium Enterprises Development Act, 2006, the Company is required to identify Micro, Small and Medium Suppliers and pay them interest on overdue beyond the specified period irrespective of the terms with the suppliers. The Company has circulated letter to all suppliers seeking their status. Response from few suppliers has been received. In view of this, the liability of interest calculated and the required disclosures made, in the below table, to the extent of information available with the Company.

Particulars	As at March 31, 2026	As at 31 March, 2025	As at 31 March, 2024
a) Principal and Interest amount remaining unpaid to any supplier as at the end of the accounting Year/period			
Principal	5.07	21.38	-
Interest	0.85	0.30	-
b) The amount of Interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-	-
d) The amount of interest due and payable for the Year/Period	-	-	-
e) The amount of interest accrued and remaining unpaid at the end of the accounting Year/period	0.85	0.30	-
f) The amount of further interest due and payable even in the succeeding Year, until such date when the interest dues as above are actually paid	-	-	-
	<u>5.92</u>	<u>21.68</u>	<u>-</u>

7 Restated Consolidated Statement of Other Current Liabilities

(Amount in ₹ Lakhs)

Particulars	As at March 31, 2026	As at 31 March, 2025	As at 31 March, 2024
Other Current Liabilities			
Advance from customers	138.38	54.29	362.85
Statutory remittances	23.66	33.41	31.95
Salaries Payables	27.76	23.79	20.02
Other Payables	29.05	39.08	29.49
	<u>218.85</u>	<u>150.56</u>	<u>444.31</u>

8 Restated Consolidated Statement of Short Term Provisions

(Amount in ₹ Lakhs)

Particulars	As at March 31, 2026	As at 31 March, 2025	As at 31 March, 2024
Provision for employee benefits:			
Provision for Gratuity	0.37	0.28	0.21
Provision for Bonus	6.20	5.50	-
Provision for Others	-	-	-
Provision for Income tax (Net of Advance Tax)	363.17	182.67	229.52
	<u>369.74</u>	<u>188.45</u>	<u>229.73</u>

Signature



Green Asia Impex Limited
(formerly known as Green Asia Impex Private Limited)
Restated Consolidated Statement of Property, Plant and Equipment

9	Restated Property, Plant and Equipment										(Amount in ₹ Lakhs)	
	Fixed Assets	AT COST			As at 31st Mar-26	DEPRECIATION			As at 31st Mar-26	As at 31st Mar-25	NET BLOCK	
		As at 1st Apr-25	Additions	(Deletions/Adj ustments)		As at 1st Apr-25	Charge for the Period	(On Adjustments /Deletions)			As at 31st Mar-26	As at 31st Mar-25
	Tangible:											
	Freehold Land ^{^^}	104.66	391.70	-	496.36	-	-	-	-	-	496.36	104.66
	Buildings ^{^^}	590.33	-	-	590.33	80.98	26.34	-	107.32	-	483.02	509.36
	Plant and Machinery	1,254.26	1.05	(15.05)	1,240.25	899.24	114.64	-	1,013.88	-	226.38	355.02
	Electrical Equipment	121.64	1.99	-	123.63	74.26	14.87	-	89.13	-	34.50	47.38
	Furniture and Fixtures	115.77	3.01	-	118.78	56.24	16.13	-	72.36	-	46.41	59.53
	Vehicles ^{^^}	161.73	251.21	(54.03)	358.91	88.27	55.61	(38.31)	105.57	-	253.34	73.46
	Computers	12.67	1.76	-	14.42	8.08	3.84	-	11.92	-	2.50	4.58
	Grand Total	2,361.05	650.71	(69.08)	2,942.69	1,207.07	231.43	(38.31)	1,400.18	1,153.99	1,542.51	1,153.99
	Previous Year	2,434.40	95.22	(168.56)	2,361.05	1,075.26	263.15	(131.34)	1,207.07	1,153.99	1,153.99	1,359.14

^{^^} Refer Note 3 Loans secured against Land, buildings and vehicles.

Note: During the year, the Company received Government Investment Subsidy of ₹ 15.05 Lakhs under the Andhra Pradesh Food Processing Policy in respect of its eligible investment in Property, Plant and Equipment. The related plant and machinery had been capitalised in earlier years out of the Company's own funds. In accordance with the Company's accounting policy on Government Grants and Accounting Standard (AS) 12, the subsidy received during the year has been adjusted against the carrying amount of the related Property, Plant and Equipment. Accordingly, depreciation on the related assets will be charged prospectively based on the revised carrying amount.

Quoted



Green Asia Impex Limited
(formerly known as Green Asia Impex Private Limited)
Restated Consolidated Statement of Property, Plant and Equipment

(Amount in ₹ Lakhs)										
Restated Property, Plant and Equipment		AT COST			DEPRECIATION				NET BLOCK	
Fixed Assets		As at 1st Apr-24	Additions	(Deletions/Adj ustments)	As at 31st Mar-25	As at 1st Apr-24	Charge for the Year	(On Adjustments /Deletions)	As at 31st Mar-25	As at 31st Mar-24
Tangible:										
Freehold Land^^		72.90	41.73	(9.97)	104.66	-	-	-	104.66	72.90
Buildings ^^		661.90	21.02	(92.59)	590.33	127.49	26.94	(73.45)	509.36	534.41
Plant and Machinery		1,302.14	3.26	(51.15)	1,254.26	774.03	168.92	(43.71)	899.24	528.12
Electrical Equipment		129.55	3.54	(11.44)	121.64	64.25	20.78	(10.78)	74.26	65.29
Furniture and Fixtures		101.77	14.07	(0.07)	115.77	38.30	18.00	(0.06)	56.24	63.46
Office Equipments		3.34	-	(3.34)	-	3.29	0.05	(3.34)	0.00	0.05
Vehicles ^^		153.06	8.67	-	161.73	65.44	22.83	-	88.27	87.62
Computers		9.74	2.93	-	12.67	2.45	5.63	(0.00)	73.46	7.29
Grand Total		2,434.40	95.22	(168.56)	2,361.05	1,075.26	263.15	(131.34)	1,153.99	1,359.14
Previous Year		2,306.63	127.77	-	2,434.40	737.04	338.22	-	1,359.14	1,569.59
^^ Refer Note 3 Loans secured against Land, buildings and vehicles.										

Restated Property, Plant and Equipment										
(Amount in ₹ Lakhs)										
AT COST					DEPRECIATION			NET BLOCK		
Fixed Assets	As at 1st Apr-23	Additions	(Deletions/Adj ustments)	As at 31st Mar-24	As at 1st Apr-23	Charge for the Year	(On Adjustments	As at 31st Mar-24	As at 31st Mar-24	As at 31st Mar-23
Tangible:										
Freehold Land^^	72.90	-	-	72.90	-	-	-	-	72.90	72.90
Buildings ^^	609.95	51.95	-	661.90	98.99	28.50	-	-	534.41	510.96
Plant and Machinery	1,271.64	30.50	-	1,302.14	533.10	240.93	-	127.49	528.12	738.54
ELECTRICAL EQUIPMENT	114.05	15.49	-	129.55	37.01	27.24	-	774.03	65.29	77.04
Furniture and Fixtures	84.01	17.75	-	101.77	19.84	18.46	-	64.25	63.46	64.17
Office Equipments	3.34	-	-	3.34	3.23	0.06	-	38.30	0.05	0.11
Vehicles ^^	142.56	10.50	-	153.06	42.42	23.02	-	3.29	87.62	100.14
Computers	8.17	1.57	-	9.74	2.44	0.01	-	65.44	7.29	5.72
Grand Total	2,306.63	127.77	-	2,434.40	737.04	338.22	-	1,075.26	1,359.14	1,569.59
Previous Year	1,783.54	523.09	-	2,306.62	405.71	331.33	-	737.04	1,569.59	1,378.03
^^ Refer Note 3 Loans secured against Land, buidlings and vehicles.										



10 Deferred Tax Assets

	(Amount in ₹ Lakhs)		
Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Deferred Tax Assets & Liabilities Provision			
WDV As Per Companies Act 2013 excluding Land	1,046.14	1,049.33	1,286.24
Land included in WDV			
WDV As Per Income Tax Act excluding Land	1,495.67	1,457.85	1,615.47
Difference in WDV	(449.53)	(408.52)	(329.23)
Gratuity Provision	17.41	25.82	23.99
Bonus Provision	6.20	-	-
Total Timing Difference	(473.15)	(434.34)	(353.21)
Tax Rate as per Income Tax	25.168%	25.168%	25.168%
(DTA)/ DTL	(119.06)	(109.31)	(88.90)
Deferred Tax Assets & Liabilities Summary			
Opening Balance of (DTA) / DTL	(109.31)	(88.90)	(56.72)
Adjustment			
Add: Provision for the Year	(9.75)	(20.42)	(32.18)
Closing Balance of (DTA) / DTL	(119.06)	(109.31)	(88.90)

11 Restated Statement of Loans and advances

Particulars	As at March 31, 2026	As at March 31, 2025	As at 31 March, 2024
Deposits			
Unsecured, Considered Good			
Electricity Deposit	35.31	29.71	32.54
Deposit against Income Tax Appeal (refer note: 3)	54.25	29.62	-
Other Deposits	42.13	42.13	77.68
	131.69	101.46	110.23

Note :-

- Advance given to suppliers have been taken as certified by the management of the company.
- No Securitites have been taken by the company against advances given to vendors.
- The Company has received an assessment order for the Assessment Year 2022-23 (FY 2021-22) under Section 143(3) of the Income Tax Act, 1961, resulting in a demand of Rs.788.69 lakhs including interest. The Company has filed an appeal before the Joint Commissioner (Appeals)/Commissioner of Income-tax (Appeals) contesting the said demand. An amount of Rs. 54.25 lakhs including (Previous Year Rs. 29.62 lakhs) deposited against the said demand under protest, as per legal requirements. Based on the advice of legal counsel and internal assessment, the management believes that it has a strong case on merits and the liability may not materialize. However, pending final adjudication, the same has been disclosed as a contingent liability.

12 Restated Statement of Other Non Current Assets

Particulars	As at March 31, 2026	As at March 31, 2025	As at 31 March, 2024
Deposits with original maturity of more than 12 months- Fixed Deposits	10.22	44.72	47.78
	10.22	44.72	47.78

Fixed Deposits with original maturity period of more than 12 months from the reporting date

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13 Restated Consolidated Statement of Inventories

(Amount in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Raw Material			
Work-in-progress	31.21	34.68	-
Finished Goods	11,729.31	8,998.33	8,064.71
	<u>11,760.52</u>	<u>9,033.01</u>	<u>8,064.71</u>

Refer Note 3 Inventories given as collateral security for borrowings.

Note: Items of inventories are measured at lower of cost determined on FIFO basis and net realizable value. Cost of inventories comprises of cost of purchase, cost of conversion and other costs incurred in bringing them to their respective present location and condition.

14 Restated Consolidated Statement of Trade Receivables

(Amount in ₹ Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Unsecured, Considered Good	9,737.78	6,455.87	2,573.58
Doubtful	-	-	-
	<u>9,737.78</u>	<u>6,455.87</u>	<u>2,573.58</u>
Less: Provision for Doubtful Debts	(2.30)	-	-
	<u>9,735.48</u>	<u>6,455.87</u>	<u>2,573.58</u>

Outstanding for following periods from due date of payment

Ageing for FY 2025-26	< 6 M	6 M - 1 Year	1 - 2 Years	2 - 3 Years	> 3 Years	Total
(i) Undisputed Trade receivables -considered good	9,259.06	167.33	293.00	18.39	-	9,737.78
(ii) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables -considered good	-	-	-	-	-	-
(iv) Disputed trade receivables -considered doubtful	-	-	-	-	-	-
(v) Others	-	-	-	-	-	-
Total	9,259.06	167.33	293.00	18.39	-	9,737.78
(vi) Unbilled dues	-	-	-	-	-	-
(vii) Not due	-	-	-	-	-	-

Outstanding for following periods from due date of payment

Ageing for FY 2024-25	< 6 M	6 M - 1 Year	1 - 2 Years	2 - 3 Years	> 3 Years	Total
(i) Undisputed Trade receivables -considered good	6,089.50	166.16	126.14	74.07	-	6,455.87
(ii) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables -considered good	-	-	-	-	-	-
(iv) Disputed trade receivables -considered doubtful	-	-	-	-	-	-
(v) Others	-	-	-	-	-	-
Total	6,089.50	166.16	126.14	74.07	-	6,455.87
(vi) Unbilled dues	-	-	-	-	-	-
(vii) Not due	-	-	-	-	-	-

Outstanding for following periods from due date of payment

Ageing for FY 2023-24	< 6 M	6 M - 1 Year	1 - 2 Years	2 - 3 Years	> 3 Years	Total
(i) Undisputed Trade receivables -considered good	2,294.15	190.25	89.18	-	-	2,573.58
(ii) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables -considered good	-	-	-	-	-	-
(iv) Disputed trade receivables -considered doubtful	-	-	-	-	-	-
(v) Others	-	-	-	-	-	-
Total	2,294.15	190.25	89.18	-	-	2,573.58
(vi) Unbilled dues	-	-	-	-	-	-
(vii) Not due	-	-	-	-	-	-

Refer Note 3: Trade Receivables are given as collateral security for borrowings.

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15 Restated Consolidated Statement of Cash and Cash Equivalents

Particulars	(Amount in ₹ Lakhs)		
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Cash and cash equivalents			
Cash on hand	15.08	60.39	46.22
Balances with Banks			
In Current Accounts	37.57	31.11	4.15
Total	52.65	91.51	50.37

Note: Cash and Bank balances includes deposits maintained by the Company with banks, which can be withdrawn by the Company at any point of time with out prior notice or penalty on the principal.

15B Restated Consolidated Statement of Bank Balances other than Cash and Cash Equivalents

Particulars	(Amount in ₹ Lakhs)		
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Bank Balances other than Cash and Cash Equivalents*	47.61	-	-
	47.61	-	-

Note: *Fixed Deposits are opened as security against Term Loan. Fixed Deposits with original maturity period of more than 12 months but now has less than 3 months remaining to maturity from the reporting date.

16 Restated Consolidated Statement of Short-Term Loans and Advances

Particulars	(Amount in ₹ Lakhs)		
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
A. Deposits			
Unsecured, Considered Good			
Other Deposits	-	30.00	-
B. Advances			
Unsecured, Considered Good			
Advances to Employees	5.00	2.03	3.27
Advances to Suppliers	1,849.69	1,897.26	772.59
Other Advances	9.19	9.53	-
	1,863.88	1,932.81	775.86

17 Restated Consolidated Statement of Other Assets

Particulars	(Amount in ₹ Lakhs)		
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Balances with Government Authorities	186.01	274.23	345.43
Prepaid expenses	18.07	7.01	-
Interest Accrued on Fixed Deposits	2.82	0.29	-
Deferred Initial Public Offering (IPO) Expenses*	17.25	-	-
	224.14	281.53	345.43

Note:

The Company has incurred expenses amounting to ₹ 17.25 Lakhs (Previous Year: ₹ 0) in connection with the proposed Initial Public Offering (IPO), comprising costs directly attributable to the proposed issue of equity shares.

As at the reporting date, the Draft Red Herring Prospectus (DRHP) has been filed and the Company is in the process of completing the remaining regulatory and procedural requirements prior to filing of the Red Herring Prospectus (RHP) and completion of the IPO. Management expects the proposed equity issue to be completed within the next twelve months.

Accordingly, the aforesaid costs have been carried as Deferred IPO Expenses under Restated Consolidated Statement of Other Assets, as the expenses are considered directly attributable to the proposed issue of equity instruments. Upon successful completion of the IPO, such costs will be adjusted against the Securities Premium Account in accordance with the applicable provisions of the Companies Act, 2013. In the event the proposed IPO is not completed, the unamortised balance, if any, will be recognised in the Statement of Profit and Loss.

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18 Restated Consolidated Statement of Revenue from operations (Amount in ₹ Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Revenue from Operations*			
Export Revenue			
Revenue from Products	14,488.28	15,379.47	12,209.65
Domestic Revenue			
Revenue from Products	22,946.13	17,536.48	18,441.83
Revenue From Services	60.36	41.74	324.11
Rental Income	-	-	44.07
Other Operating Revenue			
Sale of Export Licence	426.51	373.78	400.64
Customs Duty Drawback	443.26	414.81	299.77
Scrap Sales	15.85	15.93	11.49
Storage Charges	-	-	7.09
	38,380.39	33,762.21	31,738.66
Disaggregation of Revenue from Operations*			
Export Revenue			
Shrimp	12,860.73	10,431.33	9,740.47
Dry Chillies	1,627.55	4,948.14	2,469.19
	14,488.28	15,379.47	12,209.65
Domestic Revenue			
Shrimp	20,822.07	16,823.80	17,871.49
Dry Chillies	2,124.06	712.68	570.34
	22,946.13	17,536.48	18,441.83

19 Restated Consolidated Statement of Other Income (Amount in ₹ Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Realised gain on Foreign Exchange (net)	223.06	168.60	68.24
Interest Income	5.66	4.49	4.55
Interest Income Accrued on Fixed Deposits	0.30	0.29	-
Insurance claim received	-	2.81	-
Provision no longer required written back	3.72	23.46	-
Credit Balances not required written back	202.30	3.36	3.46
Profit on sale of Vehicle	6.73	-	-
Unrealised Foreign Exchange Gain (net)	41.33	-	-
	483.10	203.01	76.26

Note:

- The classification of 'Other income' as recurring or non-recurring and related or non-related to business activity is based on the current operations and business activities of the Company, as determined by the management.
- The figures disclosed above are based on the Restated Consolidated summary statement of Profit & Loss of the company.

Pd *Murari*



Green Asia Impex Limited
(formerly known as Green Asia Impex Private Limited)

20 Purchases

(Amount in ₹ Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Purchases*	34,942.01	30,246.92	30,318.08
	<u>34,942.01</u>	<u>30,246.92</u>	<u>30,318.08</u>
Disaggregation of Purchases*			
Purchase of Shrimps	30,942.90	26,017.64	26,041.79
Purchase of Dry Chillies	3,999.11	4,229.28	4,276.29
	<u>34,942.01</u>	<u>30,246.92</u>	<u>30,318.08</u>

21 Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress

(Amount in ₹ Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Closing Inventory			
Work-in-progress	31.21	34.68	-
Finished Goods	11,729.31	8,998.33	8,064.71
	<u>11,760.52</u>	<u>9,033.01</u>	<u>8,064.71</u>
Opening Inventory			
Work-in-progress	34.68	-	-
Finished Goods	8,998.33	8,064.71	5,343.36
	<u>9,033.01</u>	<u>8,064.71</u>	<u>5,343.36</u>
Total	<u>(2,727.51)</u>	<u>(968.30)</u>	<u>(2,721.35)</u>

22 Restated Consolidated Statement of Operating Expense

(Amount in ₹ Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Salaries and wages - Operations	458.97	375.94	367.61
Power and Fuel	219.28	181.01	218.62
Consumables, Stores & Spares	293.98	229.42	201.61
Loading & Unloading	117.07	54.07	30.56
Freight Inwards	39.90	20.20	36.59
Processing Expenses	61.46	50.30	171.30
Repairs to Plant & Machinery	12.65	22.20	13.01
	<u>1,203.31</u>	<u>933.14</u>	<u>1,039.30</u>

pu *P. Murali*



23 Restated Consolidated Statement of Employee Benefits Expense (Amount in ₹ Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Salaries and Wages	378.70	310.44	307.53
Contributions to Provident and other funds	21.81	19.20	14.86
Provision for Gratuity	17.41	25.82	23.99
Staff Welfare Expenses	53.12	56.42	40.51
	471.04	411.87	386.89

23.1 As per Accounting Standard 15 "Employee Benefits", the disclosures of Employee Benefits as defined in the Accounting Standard are given below:

a) Defined Contribution Plans:

The Group makes Provident Fund contributions to defined contribution plans for qualifying employees. Under the Schemes, the Company is required to contribute a specified percentage of the payroll costs to fund the benefits. The contributions payable to these plans by the Company are at rates specified in the law prescribed for the same.

The expense recognised during the period towards defined contribution plan -

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Employers Contribution to Employee Provident Fund and Employee State Insurance	21.81	19.20	14.86
	21.81	19.20	14.86

b) Defined Benefit Plans :

The Employees' gratuity fund scheme is a defined benefit plan. The present value of obligation for gratuity is determined on the basis of Actuarial Valuation Report made at the year end.

i) On normal retirement / early retirement / withdrawal / resignation: As per the provisions of Code on social security, 2020 with vesting period of 5 years of service.

ii) On death in service: As per the provisions of Code on social security, 2020 without any vesting period.

The following table sets out the status of the gratuity plan and the amounts recognized in the Company's financial statements as at 31st March, 2026.

Data Summary and Analysis:

We were provided with current data which was checked and validated and a comparison with the data used for the previous period is provided below:

Date of Valuation	As at 31 March, 2026	As at 31 March, 2025	As at 31 March, 2024
No of Employees eligible for the benefit	117	123	111
Total Eligible Salary Per Month	16.68	14.78	12.66
Average Salary Per Month	0.14	0.12	0.11
Average Age	36.05 Yrs	35.68 Yrs	34.43 Yrs
Average Past Service	2.97 Yrs	2.18 Yrs	1.78 Yrs



Green Asia Impex Limited
(formerly known as Green Asia Impex Private Limited)

a) Changes in present value of obligations (PVO)	Gratuity - Unfunded		
	As at 31 March, 2026	As at 31 March, 2025	As at 31 March, 2024
Present Value of Benefit Obligation at the Beginning of the Period	76.85	51.04	27.05
Interest cost	5.22	3.67	2.03
Current service cost	29.33	25.15	20.37
Past service cost	-	-	-
Benefits paid from the fund	-	-	-
Actuarial (Gains)/Losses on Obligations	(17.14)	(3.00)	1.58
PVO at the end of the year	94.27	76.85	51.04

b) Amount to be recognized in the balance sheet:	Gratuity - Unfunded		
	As at 31 March, 2026	As at 31 March, 2025	As at 31 March, 2024
PVO at the end of period	94.27	76.85	51.04
Fair value of plan assets at end of the period	-	-	-
Funded status (Surplus/(Deficit))	(94.27)	(76.85)	(51.04)
Net (Liability)/Asset Recognized in the Balance :	(94.27)	(76.85)	(51.04)

c) Expense recognized in the statement of profit	Gratuity - Unfunded		
	As at 31 March, 2026	As at 31 March, 2025	As at 31 March, 2024
Current service cost	29.33	25.15	20.37
Past service cost	-	-	-
Net interest Cost	5.22	3.67	2.03
Actuarial (Gains)/Losses on Obligations	(17.14)	-3.00	1.58
Expense recognized in the statement of profit or loss	17.41	25.82	23.99

e) Assumption:	Gratuity - Unfunded		
	As at 31 March, 2026	As at 31 March, 2025	As at 31 March, 2024
Expected Rate on Plan Assets	N/A	N/A	N/A
Rate of Discounting	7.55%	6.80%	7.20%
Rate of Salary Increase	15%	15%	15%
Attrition / Withdrawal rate (per annum)	2%	2%	2%
Mortality Rate during employment	100% of IALM 2012-14	100% of IALM 2012-14	100% of IALM 2012-14
Mortality Rate After employment	N/A	N/A	N/A

The estimates of rate of escalation in salary considered in actuarial valuation, take into account inflation, seniority, promotion and other relevant factors including supply and demand in the employment market. The above information is certified by the actuary.

Pranav




Green Asia Impex Limited
(formerly known as Green Asia Impex Private Limited)
24 Restated Consolidated Statement of Finance Costs

(Amount in ₹ Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Interest expense:			
Interest on Loans			
Term Loans	94.35	115.23	152.30
Vehicle Loans	9.77	9.81	2.42
Working Capital Loans	536.23	420.52	373.66
Interest on Others	30.79	29.13	41.89
Bank Charges	575.55	62.82	131.03
	1,246.69	637.51	701.30

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Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Rent Expenses	24.14	11.01	6.12
Rates and taxes	214.69	38.03	33.53
Legal and Professional charges	16.29	48.41	5.67
Insurance	46.82	10.82	24.49
Repairs and maintenance			
- Buildings	11.46	5.54	-
- Vehicles	18.03	10.75	12.37
Office Maintenance Expenses	20.64	9.51	2.24
Travelling & Conveyance	45.50	30.76	37.80
Postage and Courier	6.32	6.67	3.85
Printing and stationary	4.33	4.98	4.85
Donation	-	6.48	3.24
CSR Expenses	13.02	8.00	-
Unrealised Foreign Exchange Loss (net)	-	4.19	-
Loss on sale of Investment	-	18.07	-
Other Administrative Expenses	27.96	15.64	25.62
Payment to Auditors	9.25	13.00	2.04
Provision for doubtful debts	2.30		
Discount allowed	4.56		
Debit Balances Written off	145.66	10.41	-
Selling Expenses			
Commission	123.12	104.56	134.04
Transportation Charges	568.29	583.58	488.92
Other Selling Expenses	90.64	61.18	65.10
Grand Total	1,393.02	1,001.59	849.88

25.1 Payment to Auditors as

	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
(a) Payment to Statutory Auditors	4.00	6.00	2.04
(b) Taxation matters	2.00	2.00	-
(c) Other Services	3.25	5.00	-
	9.25	13.00	2.04

25.2 Corporate social responsibility (CSR)

	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
a) Amount required to be spent by the company during the year	15.80	7.38	-
b) Amount of expenditure incurred	13.02	8.00	-
c) Excess / (Shortfall) at the end of the year	(2.78)	0.62	-
d) Total of previous years shortfall	(2.78)	-	-
e) Reason for shortfall	Delay in identifying eligible CSR projects	NA	NIL
f) Nature of CSR activities	Health Care and Rural Transformation	Health Care and Education	NA
g) Details of related party transactions e.g., contributions to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard.	-	-	-

Details of Amount Spent	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
(a) Healthcare	7.02	4.00	-
(b) Education	-	4.00	-
(c) Rural Transformation	6.00	-	-
(d) Administrative Overheads	-	-	-
	13.02	8.00	-

Note:

The company is in the process of transferring the unspent amount of Rs.2.78 lakhs relating to Corporate Social Responsibility activities (other than ongoing projects) to a Fund specified in Schedule VII to the Companies Act, 2013 on or before September 30, 2026, in compliance with the second proviso to sub-section (5) of Section 135 of the Act.

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[Circular Stamp: GREEN ASIA IMPEX LIMITED, UNGUITURU]

[Circular Stamp: SPREADER MOHAN & ASSOCIATES, HYDERABAD]

Sr. no.	Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
A	Net worth, as Restated Consolidated	3,362.04	2,063.88	1,297.29
B	Profit after tax, as Restated Consolidated	1,561.12	1,035.20	665.99
	Weighted average number of equity shares outstanding during the year			
C	For Basic/Diluted earnings per share prior to bonus	49,29,300	49,29,300	49,29,300
D	For Basic/Diluted earnings per share post bonus issue	1,47,87,900	1,47,87,900	1,47,87,900
	Earnings per share			
E	Basic earnings per share prior to bonus Issue (B/C)	31.67	21.00	13.51
F	Adjusted Basic/Diluted earnings per share post bonus issue (B/D)	10.56	7.00	4.50
G	Return on Net Worth (%) (B/A*100)	46.43%	50.16%	51.34%
H	Number of shares outstanding at the end of the year	49,29,300	49,29,300	49,29,300
I	Number of shares outstanding at the end of the period/ year post Bonus Issue	1,47,87,900	1,47,87,900	1,47,87,900
J	Net asset value per equity share of ₹ 10 each(A/H)	68.21	41.87	26.32
K	Net asset value per equity share of ₹ 10 each post Bonus Issue (A/I)	22.74	13.96	8.77
L	Face value of equity shares Rs	10.00	10.00	10.00
M	Earning Before Interest, Taxes, Depreciation & Amortization (EBITDA)	2,522.97	2,074.18	1,734.82

Notes :-

- 1) The ratios have been computed in the following manner :
a) Basic and Diluted earnings per share

Restated Consolidated Profit after tax attributable to equity shareholders

Weighted average number of equity shares outstanding during the period/year

- b) Return on net worth (%) =

Restated Consolidated Profit after tax

Restated Consolidated Net worth as at period/ year end

- c) Net asset value per share

Restated Consolidated Net Worth as at period/ year end

Total number of equity shares as at period/ year end

- 2) The figures disclosed above are based on the Restated Consolidated Financial Information of the Company.
- 3) Weighted average number of equity shares is the number of equity shares outstanding at the beginning of the period/year adjusted for the number of equity shares issued during the period/year multiplied by the time weightage factor. The time weightage factor is the number of days for which the specific shares are outstanding as a proportion of total number of days during the period/year.
- 4) The Company has issued 98,58,600 bonus equity shares in the ratio of 2:1 on 18th November 2025, by capitalisation of reserves. Although the bonus shares were issued after the reporting dates, the weighted average number of equity shares and earnings per share for all periods presented have been retrospectively adjusted as if the bonus shares had been issued at the beginning of the earliest period presented.
The bonus issue is considered a non-adjusting event under AS 4 – Events after the Reporting Period, except for the purpose of EPS calculation.
- 5) Net worth for the ratios represents sum of share capital and reserves and surplus (share premium and surplus in the Restated Consolidated Summary Statement of Profit and Loss).
- 6) The above statement should be read with the Statement of Notes to the Restated Consolidated Financial Information of the Company in Annexure 4.
- 7) Earning Before Interest, Taxes, Depreciation & Amortization (EBITDA) = Profit before Tax + Interest + Depreciation - Other Income



Green Asia Impex Limited
(formerly known as Green Asia Impex Private Limited)
Restated Consolidated Statement of Ratios

26A	Particulars	FY 2025-26	FY 2024-25	FY 2023-24	% Change (1-2)/(2)	Reasons for Variation	% Change (2-3)/(3)	Reasons for Variation	(Amount in ₹ Lakhs)
1	<u>Current Ratio (in times)</u>	1	2	3		5		6	
	Current Assets	23,684.28	17,794.73	11,809.95					
	Current Liabilities	20,485.58	15,800.11	10,884.92		NA		NA	
	<u>Current Ratio</u>	1.16	1.13	1.08	2.66%		3.80%		
2	<u>Debt-Equity Ratio (in times)</u>								
	Total Debts	9,946.76	7,491.95	6,373.43		NA			
	Shareholder's Equity	4,142.60	2,581.48	1,546.28					
	<u>Debt-Equity Ratio</u>	2.40	2.90	4.12	-17.27%		-29.59%		
3	<u>Debt Service Coverage Ratio (in times)</u>								
	Earning available for debt service	3,581.61	2,340.00	1,942.12					
	Interest + Principal due	456.47	476.32	545.17					
	<u>Debt Service Coverage Ratio</u>	7.85	4.91	3.56	59.72%		37.90%		
4	<u>Return on Equity Ratio (in %)</u>								
	Net Profit After Tax	1,561.12	1,035.20	665.99		NA		NA	
	Average Shareholder's Equity	3,362.04	2,063.88	1,297.29					
	<u>Return on Equity Ratio</u>	46.43%	50.16%	51.34%	-7.42%		-2.30%		



Green Asia Impex Limited
(formerly known as Green Asia Impex Private Limited)
Restated Consolidated Statement of Ratios

									(Amount in ₹ Lakhs)
5	<u>Inventory Turnover Ratio (in times)</u>								
	Cost of Goods Sold	33,417.80	30,211.76	28,636.03					NA
	Average Inventory	10,396.76	8,548.86	6,704.03					
	Inventory turnover ratio	3.21	3.53	4.27	-9.05%			-17.26%	
6	<u>Trade Receivables Turnover Ratio (in times)</u>								
	Net Credit Sales	38,380.39	33,762.21	31,738.66					
	Average Trade Receivable	8,095.68	4,514.72	2,263.64					
	Trade Receivables Turnover Ratio	4.74	7.48	14.02	-36.60%			-46.66%	Increase in Trade Receivables
7	<u>Trade Payables Turnover Ratio (In Times)</u>								
	Credit Purchase	34,942.01	30,246.92	30,318.08					
	Average Trade Payable	9,715.55	6,796.89	4,905.93					
	Trade Payables Turnover Ratio	3.60	4.45	6.18	-19.18%			-27.99%	Increase in Trade Payables



Green Asia Impex Limited

(formerly known as Green Asia Impex Private Limited)

Restated Consolidated Statement of Ratios

					(Amount in ₹ Lakhs)	
8	<u>Net Capital Turnover Ratio (In Times)</u>				Increase in Debtors and Inventory	-49.18%
	Revenue from Operations	38,380.39	33,762.21	31,738.66		
	Average Net Working Capital	2,596.66	1,459.82	697.44		
	Net capital turnover ratio	14.78	23.13	45.51		
9	<u>Net Profit ratio (in %)</u>				Increase in Profit	46.12%
	Net Profit for the year	1,561.12	1,035.20	665.99		
	Revenue from Operations	38,380.39	33,762.21	31,738.66		
	Net Profit ratio	4.07%	3.07%	2.10%		
10	<u>Return on Capital employed (in %)</u>				NA	6.05%
	Earning Before Interest and Taxes	2,774.63	2,014.04	1,472.86		
	Capital Employed	14,089.36	10,073.43	7,812.53		
	Return on Capital employed	19.69%	19.99%	18.85%		
11	<u>Return on investment (in %)</u>				NA	12.34%
	Return (Interest income)	5.96	4.78	4.55		
	Investments	57.83	44.72	47.78		
	Return on investment	10.3%	10.7%	9.5%		



27 Statement of Tax Shelter

(Amount in ₹ Lakhs)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Profit before tax, as Restated Consolidated (A)	2,103.50	1,439.34	902.59
Tax rate (%) (B)	25.17%	25.17%	25.17%
Tax expense at nominal rate [C= (A*B)]	529.41	362.25	227.16
Adjustments			
Permanent differences			
Adjustment on account of Section 36 & 37 under Income tax Act, 1961	25.12	18.77	10.18
Total permanent differences (D)	25.12	18.77	10.18
Timing differences			
Depreciation difference as per books and as per tax	47.74	79.40	134.18
Gratuity Paid	17.41	25.82	23.99
Total timing differences (E)	65.15	105.22	158.17
Deduction under Chapter VI-A (F)			
Net adjustments(G)=(A+D+E+F)	2,193.76	1,563.33	1,070.94
Brought Forward Loss (ab)	-	-	-
Brought Forward Loss (Utilisation)(ac)	-	-	-
Net Adjustment After Loss Utilisation (H)= (G)+(ac)	2,193.76	1,563.33	1,070.94
Tax impact of adjustments (I)=(H)*(B)	552.13	394.84	268.77
Tax expenses (Normal Tax Liability) (I)=(H)*(B) (derived)	552.13	394.84	268.77

Notes:

1. The above statement is in accordance with Accounting Standard - 22, "Accounting for Taxes on Income" prescribed under Section 133 of the Act, read with Rule 7 of Companies (Accounts) Rules, 2014 (as amended).
2. The permanent/timing differences for the years 31 March 2024, 2025 and 2026 have been computed based on the Income-tax returns filed for the respective years after giving adjustments to restatements, if any.
3. Statutory tax rate includes applicable surcharge, education cess and higher education cess of the year concerned.
4. The above statement should be read with the Statement of Notes to the Financial Information of the Company.

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27A Contingent liabilities

Particulars	(Amount in ₹ Lakhs)		
	As at 31 March, 2026	As at 31 March, 2025	As at 31 March, 2024
(A) Contingent Liabilities:			
Claims against the Company not acknowledged as debt	788.69	788.69	788.69
(Being appeal filed against income tax demand for FY2021-22)			
	<u>788.69</u>	<u>788.69</u>	<u>788.69</u>

Note:

The Company has an outstanding disputed Income Tax demand of ₹788.69 lakhs for the Assessment Year 2022-23 arising out of additions made under Section 68 and Section 41(1) of the Income Tax Act, 1961. The Company has contested the assessment and filed an appeal before the CIT(Appeals).

Pursuant to the stay order issued by the Income Tax Department, the Company was required to pre-deposit 10% of the disputed demand (amounting to ₹78.87 lakhs) in 10 monthly instalments. As on 31st March 2026, the Company has deposited 7 installments aggregating to amount of ₹54.25 lakhs towards the pre-deposit.

The balance remaining towards the 10% pre-deposit comprising 3 remaining installments equals to ₹24.62 lakhs. The Company has submitted a representation requesting an extension of time up to 31st December 2026 to clear the balance pre-deposit installments due to operational cash flow constraints caused by export market conditions.

Based on legal and tax expert evaluations, the management believes that the Company has a strong case on merits and that the probability of an ultimate outflow of economic resources is remote/not probable. Consequently, no provision has been made in the financial statements, and the net disputed amount of ₹734.45 Lakhs (Total Demand of ₹788.69 less amount deposited of ₹54.25 lakhs) is disclosed as a Contingent Liability.

Puduru *Munni*



Green Asia Impex Limited
(formerly known as Green Asia Impex Private Limited)
27B Restated Consolidated Statement of Capitalisation

Particulars	(Amount in ₹ Lakhs)	
	Pre Issue 31.03.2026	Post Issue
Borrowings		
Short- term	8,828.72	[●]
Long- term (A)#	1,118.04	[●]
Total Borrowings (B)	9,946.76	-
Shareholders' funds		
Share capital	1,478.79	[●]
Reserves and surplus	2,663.81	[●]
Total Shareholders' funds (C)	4,142.60	-
Long- term borrowings/ equity* {(A)/(C)}	0.27	[●]
Total borrowings / equity* {(B)/(C)}	2.40	[●]

including current maturitiy

* equity= total shareholders' funds

Notes:

- 1 Short-term borrowings implies borrowings repayable within 12 months from the Balance Sheet date. Long-term borrowings are debts other than short-term borrowings and also includes the current maturities of long-term borrowings (included in Short term borrowing).
- 2 The above ratios have been computed on the basis of the Restated Consolidated Statement of Assets and Liabilities of the Company.
- 3 The above statement should be read with the Statement of Notes to the Restated Consolidated Financial Information of the Company.

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Green Asia Impex Limited
(formerly known as Green Asia Impex Private Limited)
28 Restated Consolidated Statement of Related Party Transaction

Name of the Related Party	Nature of Relation
Key managerial personnel	
Pasupuleti Venkata Ramarao	Managing Director
Pasupuleti Meenakshi	Executive Director
Itukula Madhu Babu	Non-executive Director (w.e.f 21.01.2025)
Aswani Raju Ganta	Company Secretary
Siva Nageswara Rao Gummadilli	Chief Financial Officer
KMP having Significant Influence	
SG Exports	KMP having Significant Influence (till 12.04.2024)
Green Asia Corp	KMP having Significant Influence
Green Asia Cold Storage Pvt Ltd	KMP having Significant Influence (w.e.f FY 09.04.2024)
Green Asia Marine LLP	KMP having Significant Influence

Related Party transaction prior to elimination (As per Schedule VI (Para 11(i)(A)(i)(g)) of ICDR Regulations)

(i) Green Asia Impex Limited (formerly known as Green Asia Impex Private Limited)

(Amount in ₹ Lakhs)

Name of Party	Nature of Transaction	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Key managerial personnel				
Pasupuleti Venkata Ramarao	Remuneration	39.00	24.00	33.00
	Loan Availed	-	-	23.01
	Loan Repaid	(11.36)	(110.63)	-
	Loan Repayment Adjusted against Investment	-	(67.88)	-
	Sale of Investment in Green Asia Cold Storage Pvt Ltd	NA	67.88	-
Pasupuleti Meenakshi	Remuneration	23.00	18.00	27.00
	Loan Availed	-	5.12	-
	Loan Repaid	-	-	(35.97)
	Loan Repayment Adjusted against Investment	-	(67.88)	-
	Sale of Investment in Green Asia Cold Storage Pvt Ltd	NA	67.88	-
Itukula Madhu Babu	Salary	6.00	-	-
Aswani Raju Ganta	Salary	7.80	-	-
Siva Nageswara Rao Gummadilli	Salary	16.25	-	-
KMP having Significant Influence				
Green Asia Cold Storage Pvt Ltd	Advance to Supplier	274.53	-	-
SG Exports	Sales	NA	NA	8,011.35
SG Exports	Purchases	NA	NA	5,078.06
Green Asia Corp	Sales	315.72	293.55	91.12
Green Asia Marine LLP	Purchases	2,377.66	-	-
Subsidiary (till FY 2023-24)				
Green Asia Cold Storage Pvt Ltd	Sales	NA	NA	11.00

Note: All the above transactions are occurred/happened at Arms Length Basis.

P. Kumar *Meenakshi*



Green Asia Impex Limited
(formerly known as Green Asia Impex Private Limited)
28 Restated Consolidated Statement of Related Party Transaction
Balance with Related parties

(Amount in ₹ Lakhs)

Name of Party	Nature of Balance	As at 31st March, 2026	As at 31 March, 2025	As at 31 March, 2024
Pasupuleti Venkata Ramarao	Unsecured Loan Payable	163.39	174.75	353.26
	Share Capital	757.22	270.88	224.63
Pasupuleti Meenakshi	Unsecured Loan Payable	-	-	62.76
	Share Capital	665.40	221.80	175.30
KMP having Significant Influence				
SG Exports	Receivable Against Sales	NA	NA	-
	Payable Against Purchases	NA	NA	280.51
Green Asia Corp	Receivable Against Sales	226.59	295.92	68.99
Green Asia Cold Storage Pvt Ltd	Advance to Supplier	274.53	NA	NA
Green Asia Marine LLP	Receivable/(Payable) against sales & Purchases	90.55	-	-
Subsidiary (till FY 2023-24)				
Green Asia Cold Storage Pvt Ltd	Receivable Against Sales	NA	NA	19.40
Green Asia Cold Storage Pvt Ltd	Investment	NA	NA	135.75

(ii) Green Asia Cold Storage Pvt Ltd -Subsidiary (till FY 2023-24)

Name of Party	Nature of Transaction	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Green Asia Impex Limited (formerly known as Green Asia Impex Private Limited)	Purchases	NA	NA	11.00

Note:

1. The Group held 100% equity investment in Green Asia Cold Storage Private Limited until April 4, 2024, which was classified as a subsidiary and accordingly consolidated in the Group's financial statements up to that date. As per the requirements of AS 18 - Related Party Disclosures, transactions with subsidiaries are eliminated on consolidation and hence are not disclosed as related party transactions in the consolidated financial statements. Further, during the financial year 2023-24, Green Asia Cold Storage Private Limited was a wholly-owned subsidiary of the Group and hence, not considered a related party for disclosure purposes in the consolidated financial statements.

Post the sale of investment effective April 4, 2024, the said entity no longer falls under the definition of a related party in the context of the Group.

2. During the financial year 2024-25, the Company has sold its entire investment in Green Asia Cold Storage Private Limited to the Promoters. The consideration of Rs.135.75 Lakhs has been adjusted against the unsecured loan payable to the Promoters. Accordingly, the investment has been derecognized from the books of accounts and the corresponding unsecured loan liability has been reduced.

3. In accordance with the ICDR Regulations, related party transactions eliminated on consolidation have also been disclosed as an additional disclosure in the restated financial information. Further, the key terms and conditions of funding arrangements, including details of capital contribution and any fund transfer restrictions, wherever applicable, have been appropriately disclosed.

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Green Asia Impex Limited
(formerly known as Green Asia Impex Private Limited)

28A. Disclosure of additional information as required by Paragraph 2 of the General Instructions for Preparation of Consolidated Financial Statements to Schedule III to the Companies Act, 2013:

Name of the entity in the Group	(Amount in ₹ Lakhs)			
	Net Assets i.e., total assets minus total liabilities		Share of profit or loss	
	As % of consolidated net assets	Amount (In Lakhs)	As % of consolidated Profit or loss	Amount (In Lakhs)
Holding Company				
Green Asia Impex Limited (formerly known as Green Asia Impex Private Limited)				
March 31, 2026	100.00%	4,142.60	100.00%	1,561.12
March 31, 2025	100.00%	2,581.48	100.00%	1,035.20
March 31, 2024	96.98%	1,546.28	99.22%	665.99
Subsidiary (Indian)				
Green Asia Cold Storage Private Limited				
March 31, 2026	0.00%	-	0.00%	-
March 31, 2025	0.00%	-	0.00%	-
March 31, 2024	3.02%	46.67	0.78%	5.17

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Green Asia Impex Limited
(formerly known as Green Asia Impex Private Limited)
Additional Notes

29

- (i) Title deeds of all immovable properties are held in the name of the Group.
- (ii) The Group has not revalued its Property, Plant and Equipment and Intangible assets during the year.
- (iii) No proceedings have been initiated or pending against the Group for holding any Benami Properties under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- (iv) The Group has not been declared a wilful defaulter as defined by any bank or financial Institution or other lender.
- (v) No loans or advances in nature of loans are granted to promoters, directors, KMPs or related parties that are repayable on demand or without specifying any terms or period of repayment.
- (vi) In respect of loans borrowed from banks or the financial institutions on the basis of security of current assets, the quarterly returns or statements of current assets filed by the Group with the banks or financial institutions are in agreement with the books of accounts.
- (vii) The Group had no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- (viii) There are no Charges or Satisfaction which are yet to be registered with ROC beyond the statutory period.
- (ix) The Group has complied with the number of layers prescribed under Clause 87 of Sec.2 of the Act read with the Companies (Restriction on number of layers) Rules 2017.
- (x) A. The Group 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 (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries); or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
B. The Group 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 Group shall (i) 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 (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (xi) There were no transactions which were not recorded as income in the books of account but surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- (xii) The Group has not traded or invested in Crypto currency or virtual currency during the financial year.
- (xiii) Latest valuation reports has been considered for valuation of unquoted Investments in equity shares.
- (xiv) All amounts disclosed in the Financial Statements are rounded off to the nearest ₹ lakh, unless otherwise stated.
- (xv) Previous year's figures have been regrouped wherever necessary so as to make them comparable to those of the current year.



29A. Restated Consolidated Segment Information

The Company is mainly engaged in the business of processing and selling the agricultural products (Shrimps & Chillies) in India and abroad. Accordingly, the Company has single reportable segment under Accounting Standard 17 "Segment Reporting". CODM reviews the performance of the company as a whole.

29B. Foreign Currency Transactions

(Amount in ₹ Lakhs)

Particulars	Currency	Year Ended 31st March, 2026	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Expense in Foreign Currency				
Import Purchase of goods		-	-	-
Import Purchase of goods (Equivalent INR in Lakhs)		-	-	-
Income in Foreign Currency				
Revenue from Export Sales	USD	1,67,25,238.91	1,82,77,220.91	1,48,84,312.91
Revenue from Export Sales (Equivalent INR in Lakhs)	INR	14,488.28	15,416.22	12,209.65

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Green Asia Impex Limited
(formerly known as Green Asia Impex Private Limited)

30. Subsequent Event

After the reporting date of March 31, 2026, but before the Board of Directors adopted the Restated financial statements, the company—acting on member approval granted at the Annual General Meeting held on September 3, 2026—authorized its Board, at a meeting on September 3, 2026, to allot 6,71,045 equity shares of ₹10 face value each at an issue price of ₹77 per share (including a securities premium of ₹67 per share), thereby raising an aggregate amount of ₹5,16,70,465 through a Pre-IPO Placement. This Pre-IPO Placement is intended to be adjusted against the fresh issue size of the company's upcoming Initial Public Offering in line with the applicable SEBI ICDR Regulations. Because this transaction occurred after the balance sheet date, it is treated as a non-adjusting subsequent event and has therefore not been reflected in the restated financial statements as at and for the year ended March 31, 2026.