WOODSVILLA LIMITED

CIN: L55101DL1994PLC030472

Registered Office: E-4, 2nd Floor, Defence Colony, New Delhi – 110024

Email: woodsvillaresort@gmail.com Ph.: 011-41552060

38TH ANNUAL REPORT 2025–26

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Chairman's Letter

Dear Shareholders,

On behalf of the Board of Directors, I present to you the 38th annual report of Woodsvilla Limited for the financial year 2025-26. This was, in several respects, a demanding year for the Company, and I would like to share with you a candid account of our performance, the factors that shaped it, and the reasons we remain confident about the road ahead.

During the year under review, revenue from operations declined from ₹70,94,284 in FY 2024-25 to ₹64,47,847 in FY 2025-26. A lower topline is never a comfortable outcome to report, and the Board has looked closely at the reasons behind it; it is best understood in the context of the operating environment in which we functioned through the year.

Several factors contributed to this moderation. The elevated levels of travel demand seen in the preceding period normalised during the year, tempering occupancy and average room rates. Competition intensified further, with fresh room supply, aggregator platforms, and alternative accommodation options exerting pressure on pricing. Planned upgrades and refurbishment at our property also led to some interim disruption in available capacity, while a broader caution in discretionary spending weighed on footfalls during parts of the year.

Even so, the underlying fundamentals of the Company remain sound. We used the year to reinforce the foundations of the business — tightening cost discipline, refining our service offering, investing in the training of our people, and strengthening the digital touchpoints through which guests discover and engage with us. These are deliberate steps intended to position Woodsvilla for stronger and more durable performance as conditions improve.

Throughout the year, we remained committed to conducting our business responsibly, with continued attention to environmental stewardship, social responsibility, and sound governance practices, which we regard as integral to building a resilient and trusted enterprise.

Most importantly, the Board is very hopeful of better results in the years to come. With demand across India's travel and tourism sector expected to stay healthy over the medium term, and with the operational improvements initiated this year beginning to take root, we are optimistic that the Company is well placed to return to a path of growth and to steadily rebuild value for our shareholders.

I take this opportunity to thank my colleagues on the Board, our management team, and every member of the Woodsvilla family for their resilience and dedication through a challenging year. To you, our shareholders, I am especially grateful for your patience and continued trust, which strengthen our resolve to deliver improved outcomes in the years ahead.

Warm regards,

Vipin Aggarwal
Chairman
DIN: 00084395
Place: New Delhi
Date: 03/09/2026

Corporate Information

CIN of the company:- L55101DL1994PLC030472

Board of Directors

Name	Designation	DIN
Mr. Vipin Aggarwal	Chairman & Executive Director	00084395
Mrs. Meena Aggarwal	Whole-time Director & CEO (Woman Director)	00084504
Mr. Ravinder Mohan Manchanda	Independent Director	08578188
Mr. Vineet Gupta	Independent Director	05296400

Key Managerial Personnel

Name	Designation
Mrs. Meena Aggarwal	Whole-time Director & Chief Executive Officer
Mr. Sudhansu Kumar Nayak	Chief Financial Officer
Ms. Vineeta Agrawal	Company Secretary & Compliance Officer

Statutory Auditors

M/s Rakesh Raj & Associates, Chartered Accountants

Address: 825, Sector 21A, Faridabad-121005, Haryana

Secretarial Auditor

M/s Kundan Agrawal & Associates, Company Secretaries

Address: E-21, Office No. 301, Mahesh Bhawan, Jawahar Park, Laxmi Nagar, New Delhi-110092

Internal Auditors

M/s Ashu Gogia & Associates, Chartered Accountants.

Address; N-43, 2nd Floor, Dr. Mukherjee Nagar, New Delhi 110009

Registrar & Share Transfer Agent

M/s MAS Services Limited

Address: T-34, 2nd Floor, Okhla Industrial Area, Phase II, New Delhi – 110020.

Registered Office & Contact

E-4, 2nd Floor, Defence Colony, New Delhi – 110024.

Website: www.woodsvilla.in

Email: woodsvillaresort@gmail.com.

Contact No.011-41552060

Notice of the 38th Annual General Meeting

NOTICE is hereby given that the 38th Annual General Meeting ("AGM") of the Members of Woodsvilla Limited will be held on Tuesday, 29th September' 2026 at 17:00 IST through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") to transact the following business. The deemed venue of the AGM shall be the Registered Office of the Company, i.e. E-4, 2nd Floor, Defence Colony, New Delhi – 110024.

Ordinary Business

1. **Consideration and adoption of the audited financial statements of the Company for the financial year ended 31st March 2026 and the reports of the Board of Directors and the auditors thereon**

   To consider, and if thought fit, to pass the following resolution as an ordinary resolution:

   "RESOLVED THAT the audited financial statements of the Company for the financial year ended 31st March 2026 and the Reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby received, considered and adopted."

2. **Re-appointment of Mrs. Meena Aggarwal (DIN: 00084504) as a Director, who retires by rotation**

   To consider, and if thought fit, to pass the following resolution as an ordinary resolution:

   "RESOLVED THAT pursuant to the provisions of section 152 and other applicable provisions, if any, of the Companies Act, 2013 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and in accordance with the Articles of Association of the Company, Mrs. Meena Aggarwal (DIN: 00084504), who retires by rotation at this Annual General Meeting and being eligible for re-appointment, be and is hereby reappointed as a Director of the Company, liable to retire by rotation."

Special Business

3. **Appointment of Secretarial Auditors of the Company**

   To consider and, if thought fit, to pass the following resolution as an ordinary resolution:

   "RESOLVED THAT pursuant to the provisions of regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and section 204 of the Companies Act, 2013, read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended from time to time (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and based on recommendation of the Audit Committee and the Board of Directors of the Company, **M/s Kundan Agrawal & Associates** (Firm Registration No. S2009DE113700 and Peer review registration no. 5704/2024) be and is hereby appointed as the Secretarial Auditor of the Company for a term of five consecutive years, from FY 2026-27 to FY 2030-31, at such remuneration and on such terms and conditions as may be determined by the Board of Directors from time to time.

   RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to perform all acts, deeds, matters or things and take such decisions / steps as may be necessary, expedient or desirable to give effect to aforesaid resolution."

4. **Enhancement in overall borrowing limits of the Company under section 180(1)(c) of the Companies Act, 2013**

To consider and, if thought fit, to pass the following Resolution as a **Special Resolution:**
"RESOLVED THAT subject to the provisions of section 180(1)(c) and other applicable provisions, if any, of the Companies Act, 2013, including any amendment thereto or re-enactment thereof, consent of the members be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include any committee of the Board of Directors as may be constituted and authorised in this regard) to borrow from time to time such sum or sums of money as may be considered necessary for the purposes of the Company, notwithstanding that the money to be borrowed, together with the money already borrowed by the Company, apart from temporary loans obtained from the Company's bankers in the ordinary course of business, may exceed the aggregate of the paid-up share capital, free reserves and securities premium of the Company, provided that the total amount up to which monies may be borrowed by the Company shall not exceed Rs. 15,00,00,000 (Rupees Fifteen Crore only) at any one time.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to file necessary forms and returns with the Registrar of Companies and/or any other statutory or governmental authority(ies), as may be required, and to do all such acts, deeds, matters and things as may be necessary, proper or expedient for giving effect to this resolution."

5. **Approval for sale and transfer of Woodsvilla Resort and Woodsvilla Residency (Apartments), Business Undertakings under section 180(1)(a) of the Companies Act, 2013 and regulation 37A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To consider and, if thought fit, to pass the following Resolution as a **Special Resolution:**

"RESOLVED THAT pursuant to the provisions of section 180(1)(a) and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with the Companies (Management and Administration) Rules, 2014, regulation 37A and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, and subject to such other approvals, consents, permissions and sanctions as may be required under applicable laws and in accordance with the Memorandum and Articles of Association of the Company, consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board", which term shall include any committee thereof duly constituted and authorised in this regard) to sell, transfer, convey and/or otherwise dispose of the of Woodsvilla Resort and/or Woodsvilla Residency (Apartments), Business Undertakings the Company, as a going concern, to any person for an aggregate consideration not less than the book value of respective undertaking as part the latest audited financial statements, respectively on such terms and conditions as may be agreed between the Company and the Purchaser, whether in parts or as a whole , in one or more tranches .

RESOLVED FURTHER THAT the Board be and is hereby authorised to negotiate, finalise, execute and deliver the definitive transaction documents, including the Business Transfer Agreement, Sale Agreement(s), conveyance deed(s), assignment deed(s), transfer deed(s) and such other agreements, deeds, documents and writings as may be necessary or desirable for giving effect to the aforesaid sale, transfer and disposal of the Woodsvilla Resort and/or Woodsvilla Residency (Apartments) Business Undertaking, on such terms and conditions and with such modifications, amendments or variations as may be considered necessary or expedient by the Board.

RESOLVED FURTHER THAT the Board be and is hereby authorised to obtain all necessary approvals, consents, permissions and sanctions from the relevant statutory, regulatory, governmental and other authorities, including the recognised stock exchange(s), and to make such applications, filings, disclosures and submissions as may be necessary in connection with the aforesaid transaction.

RESOLVED FURTHER THAT the Board be and is hereby authorised to do all such acts, deeds, matters and things and to take all such steps as may be necessary, proper, desirable or expedient for giving effect to this resolution, including settling any questions, difficulties or doubts that may arise in connection with the proposed sale.

RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of the powers conferred upon it by this resolution to any committee of the Board, Director(s), Key Managerial Personnel, officer(s) or authorised representative(s) of the Company, as it may deem appropriate."

By order of the Board
For **Woodsvilla Limited**

Place: New Delhi
Date: 03/09/2026

Ms. Vineeta Agrawal

Company Secretary & Compliance Officer
Membership No.: A 50630

Notes

1. An Explanatory Statement pursuant to section 102(1) of the Companies Act, 2013 ("Act") are annexed hereto, setting out all material facts relating to the resolutions mentioned in this notice.
2. The Ministry of Corporate Affairs ("MCA") has vide its vide its General Circular No. 14/2020 dated April 08, 2020 and subsequent circulars issued in this regard, latest being General Circular No. 3/2025 dated September 22, 2025 ("MCA Circulars") allowed Annual General Meeting ("AGM") be held through Video Conferencing ("VC") or Other Audio-Visual Means ("OAVM") without the physical presence of members at common venue. Accordingly, the 38th AGM of the Company will be held through VC/OAVM, which does not require physical presence of members at a common venue.
3. In terms of the MCA circulars, the requirement of sending proxy forms to the shareholders under section 105 of the Act read with regulation 44(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") has been dispensed with for the meeting held through VC/OAVM. Accordingly, the facility for appointment of proxies will not be available, and the proxy form, route map and attendance slip are not annexed to this notice.
4. Corporate Members intending to attend the AGM through authorised representatives are requested to send a scanned copy of the duly certified board or governing-body resolution authorising their representatives to attend and vote at the AGM. The said resolution/authorisation should be sent to the Scrutinizer by email from its registered email address to cskundanagrawal@gmail.com, with a copy marked to woodsvillaresort@gmail.com.
5. In accordance with the applicable circulars, the notice and the annual report is being sent only by electronic mode to those Members whose email addresses are registered with the Company/Register and Share transfer Agent/Depositories. The notice and the annual report will also be available on the Company's website (www.woodsvilla.in), on the website of the Stock Exchange (BSE Limited – www.bseindia.com) and on the website of the e-voting agency (Mas Service Limited-www.masserv.com) A Member may also request for a physical copy of the notice and the annual report by writing to woodsvillaresort@gmail.com.
6. Members are requested to update their KYC in their folio(s), register their email addresses and bank-account details for receipt of dividend, etc., or intimate any changes, using the process below:

Physical Holding	Register/update the details in prescribed Form ISR-1 and other relevant forms with Company's Share Transfer Agent i.e. M/s MAS Services Limited, T-34, 2nd Floor, Okhla Industrial Area, Phase II, New Delhi – 110020, Tel: +91 11-41320335, Fax: +91 11-26387394, Email: info@masserv.com The said forms are available on the Company's website at the link www.woodsvilla.in.
Demat Holding	Please contact your Depository Participant (DP) and register your email address as per the process advised by DP

Members, who are holding shares in physical/electronic form and their e-mail addresses are not registered with the Company/their respective Depository Participants, are requested to register their email addresses at the earliest for receiving the investor communications including annual report along with AGM notice, by following the process referred above.

For temporary registration of email for the purpose of receiving of AGM notice along with annual report for, members may write to www.woodsvilla.in. Further, a letter providing the web-link, including the exact path, where complete details of the annual report is available will be sent to those shareholder(s) who have not so registered their email ids.

7. As per the MCA circulars, members attending the AGM through VC / OAVM shall be counted for the purpose of reckoning the quorum under section 103 of the Act.
8. Electronic copies of all the documents referred to in the accompanying notice of the AGM shall be made available for inspection. During the 38th AGM, Members may access the scanned copy of the Register of Directors and Key Managerial Personnel and their shareholding maintained under section 170 of the Act; the Register of Contracts and Arrangements in which Directors are interested maintained under section 189 of the Act. Members desiring inspection of statutory registers and other relevant documents may send their request in writing to the Company at woodsvillaresort@gmail.com.
9. In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote. The notice of AGM is being sent to those members/beneficial owners whose name appears in the register of members/list of beneficiaries received from the depositories as on 21st September' 2026 ("cut-off date").
10. The Company has provided the facility to Members to exercise their right to vote by electronic means through remote e-voting and e-voting during the AGM. The process of remote e-voting and e-voting during the AGM is explained hereunder.
11. Members joining the meeting through VC/OAVM: who have not cast their vote by remote e-voting shall be entitled to vote through e-voting system at the AGM. The Members who have cast their vote by remote e-voting prior to the AGM may also join the AGM through VC/OAVM but shall not be entitled to cast their vote again. A Member can opt for only single mode of voting i.e. through remote e-voting or voting at the AGM.
12. As required under the regulation 36 (3) of the SEBI Listing Regulations, particulars relating to Mrs. Meena Aggarwal, Director, retiring by rotation and proposed to be re-appointed is given in the Annexure-A to this notice.
13. In accordance with the proviso to regulation 40(1) of the SEBI Listing Regulations effective from 1st April 2019, transfers of securities of the Company shall not be processed unless the securities are held in the dematerialized form with a depository. Accordingly, members holding equity shares in physical form are urged to have their shares dematerialized so as to be able to freely transfer them and participate in corporate actions.
14. Mr. Kundan Agrawal, Practicing Company Secretary having membership No. 7631 and COP 8325 has been appointed as the scrutinizer to scrutinize the remote e-voting and e-voting process (at AGM) in a fair and transparent manner.
15. The scrutinizer shall, immediately after the conclusion of voting at the AGM, first count the votes cast at the meeting, thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company, and submit the consolidated scrutinizer's report of the votes cast in favor or against, if any, to the Chairman of the Meeting or a person authorized by him in that behalf. The Scrutinizer's decision on the validity of the votes cast shall be final. The results declared along with the scrutinizer's report shall be displayed at the Registered Office of the Company as well as placed on the website of the Company, www.woodsvilla.in, on the websites of Stock Exchanges, www.bseindia.com and on the website of e-voting agency i.e. www.evotingindia.com.
16. In terms of section 72 of the Act and the applicable provisions, the shareholders of the Company may nominate a person in whose name the shares held by him/them shall vest in the event of his/their death. Shareholders desirous of availing this facility may submit the requisite nomination form.
17. Members who would like to express their views or ask questions during the AGM may register themselves as a speaker by sending their request from their registered email address mentioning their Name, DP ID and Client ID / Folio Number, PAN, Mobile Number to woodsvillaresort@gmail.com at least one week before the meeting on or before 22nd September' 2026. Those Members who have

registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of questions and number of speakers, depending on the availability of time for the AGM.

18. SEBI has mandated the submission of PAN by every participant in the securities market. Members holding shares in demat form are, therefore, requested to submit their PAN to their Depository Participants. Members holding shares in physical form can submit their PAN to the Company or to the RTA i.e. MAS Services Limited.

19. Members holding shares in identical order of names in more than one folio are requested to write to the Company or MAS Services Limited enclosing their share certificates to enable the Company to consolidate their holdings in one folio.

20. Voting through electronic means:

    In compliance with the provisions of regulation 44 of the Listing Regulations and Pursuant to the provisions of section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014, the Company is offering e-voting facility to its members by our RTA i.e. MAS Services Limited. The detailed procedure for e-voting is provided in the notice.

21. SEBI vide Master circular no. SEBI/HO/OIAE/OIAE_IAD-3/P/CIR/2023/195 dated December 28, 2023, as amended, has established a common Online Dispute Resolution Portal ('ODR Portal') for resolution of disputes arising in the Indian Securities Market. Pursuant to the said circulars, post exhausting the option to resolve their grievances with the RTA/ Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal (https://smartodr.in/login) and the same can also be accessed through the Company's website at www.woodsvilla.in .

22. **KYC compliance:**

    Securities and Exchange Board of India ('SEBI"), vide its Master Circular No. SEBI/HO/38/13/(4)2026-MIRSDPOD/I/4298/2026 dated February 6, 2026, mandated that the security holders (holding securities in physical form) are required to update following details for their corresponding folio numbers:

    a) PAN

    b) Contact Details: Postal Address with PIN and Mobile Number

    c) Bank Account Details (Bank and Branch name, bank account number, IFS code)

    d) Specimen signature

    The security holder(s), whose folio(s) do not have all the above details updated, shall be eligible:

    1. to lodge grievance or avail any service request from the RTA only after furnishing PAN, Contact Details including Mobile Number, Bank Account Details and Specimen Signature.

    2. for any payment including dividend, interest or redemption in respect of such folios, only through electronic mode with effect from April 01, 2024.

    Updation of PAN and KYC shall be made through Form ISR-1 and in case of registration/updation of specimen signature additional, Form ISR-2 for Banker's attestation of the signature of the same bank account, along with the necessary attachments / documents as stated in the forms itself is required to be furnished. The said form can be downloaded from the website of our RTA viz www.masserv.com. While filling up the form, please strike out the portion(s) which are not applicable to you.

    Further, PAN to be furnished should be linked with Aadhaar. In case the same is not so linked, it is requested to do the same immediately. In the event such linkage is not done then PAN will be deemed to be invalid and consequently folio of such physical security holders will be treated in the same manner as applicable in case of folios for which no PAN has been furnished.

It is also requested to provide/update 'choice of nomination' for ensuring smooth transmission of securities, if required and as well as to prevent accumulation of unclaimed assets in securities market. While updating Email ID is optional, the security holders are requested to register email id also to avail online services

For appointing a nominee it is requested to furnish Form SH-13. A copy of the said form is available at our RTA's website viz. www.masserv.com. While filling up the form, please strike out the portion(s) which are not applicable to you.

In case a shareholder do not wish to nominate any person as nominee with respect to the physical shares held by you, then please furnish declaration for opting out of nomination in Form ISR -3, which can be downloaded from our RTA's website viz. www.masserv.com.

For cancelling / change of nomination at a later date with respect to the physical shares held, please furnish Form SH-14. A copy of the said Form can also be downloaded from our RTA's website at www.masserv.com.

A copy of the above mentioned forms can also be downloaded from the website of the Company at www.woodsvilla.in.

PROCESS FOR THOSE SHAREHOLDERS WHO WISH TO OBTAIN LOGIN CREDENTIALS FOR E-VOTING FOR THE RESOLUTIONS PROPOSED IN THIS NOTICE BUT WHOSE EMAIL ADDRESSES ARE NOT REGISTERED WITH THE DEPOSITORIES:

1. For Physical shareholders - Kindly send an email with a scanned request letter duly signed by 1st shareholder, scan copy of front and back of one share certificate, copy of PAN card and Aadhar card to info@masserv.com
2. For Demat shareholders - Kindly update your email id with your depository participant and send copy of client master to info@masserv.com

INSTRUCTION FOR REMOTE E-VOTING, E-VOTING AND JOINING OF AGM THROUGH VIDEO CONFERENCING:

(i) Pursuant to the provisions of section 108 of the Act read with rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), regulation 44 of SEBI Listing Regulations (as amended) and applicable Circulars the Company has engaged services of National Securities Depository Limited ("NSDL") for the purpose of providing facility for e-voting and VC platforms for joining the meeting. The remote e-voting period commences on 26th September' 2026 at 10:00 AM and ends on 28th September' 2026 at 5:00 PM) No e-voting shall be allowed beyond the said date and time. During this period members of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of 21st September' 2026 may cast their vote by remote e-voting. Shareholders who have already voted prior to the meeting date would not be entitled to vote during the AGM.

(ii) The members present in the AGM through VC / OAVM facility and have not cast their vote on the resolutions through remote e-voting, shall be eligible to vote during the AGM. The e-voting module shall be activated 30 minutes before the scheduled time of the AGM and shall remain activated 15 minutes after the closure of AGM and shall be disabled by the e-voting service provider for voting thereafter.

Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode with CDSL/NSDL is given below:

- Individual Shareholders holding securities in Demat mode with CDSL Depository:
    1. Users who have opted for CDSL Easi / Easiest facility can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. Visit www.cdslindia.com and click on login icon & New System Myeasi Tab.

2. After successful login the Easi / Easiest user will be able to see the eVoting option for eligible companies where e-voting is in progress. On clicking the e-voting option, user will be able to access the service provider's e-Voting page.
3. Not registered for Easi/Easiest Visit www.cdslindia.com, click login & New System Myeasi Tab, then click on registration.
4. Alternatively, access e-Voting directly from www.cdslindia.com using your Demat Account Number and PAN. OTP will be sent to registered Mobile & Email.

- Individual Shareholders holding securities in demat mode with NSDL Depository:
  1. Already registered for NSDL IDeAS Visit https://eservices.nsdl.com and click on "Beneficial Owner" icon under "Login" in IDeAS section. Log in using User ID and Password. Click "Access to e-Voting" and proceed.
  2. Not registered for IDeAS Visit https://eservices.nsdl.com and select "Register Online for IDeAS Portal" or click: https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp
  3. Alternatively, visit https://www.evoting.nsdl.com and login via the "Shareholder/Member" section using your 16-digit Demat ID, Password/OTP, and Captcha.
- Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP):
  1. You can also login using your DP credentials registered with NSDL/CDSL. After login, you'll be redirected to the respective Depository e-Voting page to cast your vote.

Important note: Members who are unable to retrieve User ID/Password are advised to use the "Forget User ID" and "Forget Password" options available on the above-mentioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL:

Login Type	**Helpdesk Details**
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 - 4886 7000 / 022 - 2499 7000

(iv) Login method for e-Voting and joining virtual meetings for Physical shareholders and shareholders other than individual holding in Demat form:

1. The shareholders should log on to the e-voting website www.evotingindia.com.
2. Click on "Shareholders" module.
3. Now enter your User ID
   - o For CDSL: 16 digits beneficiary ID,
   - o For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   - o Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
4. Next enter the Image Verification as displayed and Click on Login.
5. If you have voted on an earlier e-voting of any company, use the same password.
6. If you are a first-time user follow the steps below:

- PAN: Enter your 10-digit alpha-numeric PAN issued by the Income Tax Department.
  - If PAN not updated, use sequence number sent by Company/RTA or contact Company/RTA.
- Dividend Bank Details or DOB: Enter Dividend Bank Details or Date of Birth (in dd/mm/yyyy) as recorded with your demat or physical records.
  - If not recorded, enter Folio Number in the Dividend Bank Details field.

(v) After entering these details appropriately, click on "SUBMIT" tab. (vi) Shareholders in physical form will directly reach the Company selection screen. Shareholders in demat form must create a password to continue. (vii) Physical shareholders' credentials can only be used for this AGM's voting. (viii) Click on the EVSN for . (ix) On the voting page, choose YES/NO for each resolution. (x) Click on "RESOLUTIONS FILE LINK" to read the full resolution. (xi) Click "SUBMIT" to confirm your vote. Click OK to proceed or CANCEL to revise. (xii) Once confirmed, votes cannot be changed. (xiii) You may print your votes via "Click here to print." (xiv) Forgot password? Use "Forgot Password" option.

(xv) Additional Facility for Non–Individual Shareholders and Custodians – For Remote Voting only:

- Non-individual shareholders and Custodians must log on to www.evotingindia.com and register in the "Corporates" module.
- Send a scanned copy of the Registration Form (with stamp and signature) to helpdesk.evoting@cdslindia.com.
- Create a Compliance User using the admin login and password.
- Mail the list of linked accounts to helpdesk.evoting@cdslindia.com for approval.
- Upload Board Resolution and Power of Attorney (PDF) to system.
- Alternatively, email the documents and specimen signature of authorized voter to woodsvillaresort@gmail.com or vna1974@gmail.com if using individual login.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED:

1. Physical shareholders – send Folio No., Name, share certificate (front & back), PAN (self-attested), AADHAR (self-attested) to Company/RTA email.
2. Demat shareholders – update your email/mobile with DP.
3. Individual demat shareholders – must update email/mobile with DP (mandatory for e-voting/VC).

Contact for e-Voting Help:

- Email: helpdesk.evoting@cdslindia.com
- Toll Free: 1800 21 09911
- Mr. Rakesh Dalvi, Sr. Manager, CDSL, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai – 400013

INSTRUCTIONS FOR JOINING AGM THROUGH VC:

(i) Visit http://www.evotingindia.com and log in. Click 'live streaming' tab to access Cisco portal.

- Name: your USER ID (from email)
- Last Name: your actual name
- Email ID: your registered email
- Event Password: nsdl@1234

(ii) Click "Join Now."

(iii) If prompted, download and run CISCO driver.

(iv) Event begins and you are joined via VC.

(v) You may join via laptop, tablet, or desktop. Mobile users must download WebEx Meet app.

RECOMMENDED SYSTEM REQUIREMENTS FOR DESKTOP/LAPTOP:

- Windows 7, 8, or 10
- Core i3 processor
- Microphone, speaker
- Internet speed: minimum 700 kbps
- System date and time must be accurate

Mobile Users:

- Download WebEx app from your app store

NOTE: Login in advance to familiarize yourself with the system.

For any AGM-related grievances, contact: Mr. Rakesh Dalvi, Sr. Manager, CDSL, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai-400013 Email: helpdesk.evoting@cdslindia.com | Toll Free: 1800 22 55 33

Annexure A to the notice

Details of the Director Seeking Re-Appointment at the 38th Annual General Meeting

(Pursuant to regulation 36(3) of the SEBI Listing Regulations and the Secretarial Standard on General Meetings (SS-2))

Particulars	Details
Name of the Director	Mrs. Meena Aggarwal (DIN: 00084504)
Age	73 years
Date of first appointment on the Board	August 14, 2018
Brief resume, qualifications and experience	Dr. Meena Aggarwal, Director of Woodsvilla Limited is a Ph.D. Mathematics from IIT Delhi and qualified as Doctorate in 1976. She has over 42 years of total working experience and she had started Woodsvilla Limited (earlier know as Cost Plus Credit Capital Pvt. Ltd.) in 1998 and continuously managing successfully.
Nature of expertise in specific functional areas	Hospitality Service
Terms and conditions of re-appointment	Re-appointment as a Director liable to retire by rotation.
Remuneration last drawn / sought	Nil
Number of Board meetings attended during FY 2025–26	FOUR
Relationship with other Directors / KMP	Wife of Vipin Aggarwal (Director)
Number of shares held in the Company	18,12,060 Equity Shares
Directorships and Committee memberships in other companies/ body corporates	Directorship in other companies: - Keshov Holdings Private Limited - Club 9 Vacations Private Limited - Club 9 Holidays Private Limited - Realize Your Potential Private Limited - Take a break.com Private Limited - Partner in E squared Consultants LLP - Partner in Avsarr Quest LLP - Partner in Goulian Finch LLP

EXPLANATORY STATEMENT UNDER SECTION 102(1) OF THE COMPANIES ACT, 2013 ("THE ACT") AND SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 ("SEBI LISTING REGULATIONS"

Item No. 3

Pursuant to section 204 of the Act read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and regulation 24A of the SEBI Listing Regulations, every listed entity is required to undertake secretarial audit through a Secretarial Auditor who is a Peer Reviewed Company Secretary and obtain the approval of the Members for the appointment/re-appointment of the Secretarial Auditor at the AGM.

Accordingly, the Board, recommends the appointment of M/s Kundan Agrawal & Associates, Practicing Company Secretaries (FRN: S2009DE113700), as the Secretarial Auditors of the Company.

M/s. Kundan Agrawal & Associates have confirmed that they are independent of the Company and are not related to the Company, its Promoters, Promoter Group, Directors or Key Managerial Personnel in any manner that may affect their independence or objectivity in carrying out the secretarial audit of the Company.

M/s. Kundan Agrawal & Associates, have further confirmed that they hold a valid Peer Review Certificate issued by the Institute of Company Secretaries of India (ICSI), which remains valid as on the date of this Notice, and that they continue to satisfy all eligibility criteria prescribed under the Act, the SEBI Listing Regulations and other applicable laws for appointment as Secretarial Auditors of the Company.

Based on the recommendation of the Audit Committee, the Board of Directors has approved and recommended the appointment of M/s. Kundan Agrawal & Associates, Practicing Company Secretaries (FRN: S2009DE113700), as Secretarial Auditors of the Company, on the following terms and conditions:

a. Term of appointment: For a term of 5 (five) consecutive years, commencing from April 1, 2026 and ending on March 31, 2031.

b. Proposed Fees: The fees shall be such as may be determined by the Board, on the recommendation of the Audit Committee as may be mutually agreed with the Secretarial Auditors. Fees for other permissible services, certificates or reports, if any, shall be approved by the Board of Directors in consultation with the Audit Committee, as may be required under applicable law.

c. Basis of recommendation and credentials: The recommendation is based on the fulfilment of the eligibility criteria and qualifications prescribed under the Act, the Rules made thereunder and the SEBI Listing Regulations. M/s. Kundan Agrawal & Associates, have given their consent to act as Secretarial Auditors of the Company and have confirmed that their appointment, if approved, would be within the prescribed limits and that they are not disqualified from being appointed as Secretarial Auditors under the provisions of the Act, the Rules made thereunder and the SEBI Listing Regulations.

The Board recommends the special resolution set out at item no. 3 of the notice for approval of the Members.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives are, in any way, concerned or interested, financially or otherwise, in the said resolution.

Explanatory Statement

Item No. 4 – Enhancement in overall borrowing limits of the Company under section 180(1)(c) of the Companies Act, 2013

Keeping in view the Company's existing and future financial requirements and to meet the Company's working capital, capital expenditure, business expansion and other general corporate requirements, the Company may require additional funds from time to time. Accordingly, the Company proposes to avail financial assistance from banks, financial institutions, other lending institutions, bodies corporate and/or such other persons or entities, as may be considered appropriate by the Board.

The borrowings proposed to be availed by the Company, together with the monies already borrowed by the Company, apart from temporary loans obtained from the Company's bankers in the ordinary course of business, may exceed the aggregate of the paid-up share capital, free reserves and securities premium of the Company. Accordingly, pursuant to section 180(1)(c) of the Companies Act, 2013, approval of the members is required by way of a special resolution to authorise the Board to borrow monies beyond such aggregate amount.

It is proposed to authorise the Board to borrow monies up to an overall limit of Rs. 15,00,00,000 (Rupees Fifteen Crore only) at any one time. The proposed borrowing limit will enable the Company to meet its present and anticipated funding requirements and provide the Company with adequate financial flexibility to support its business operations and other general corporate requirements.

The approval sought under this Item is therefore for authorising the Board to borrow monies up to an overall limit of Rs. 15,00,00,000 (Rupees Fifteen Crore only) at any one time, notwithstanding that such borrowings, together with the monies already borrowed by the Company, may exceed the aggregate of the paid-up share capital, free reserves and securities premium of the Company, excluding temporary loans obtained from the Company's bankers in the ordinary course of business.

The Board of Directors of the Company, at its meeting held on 27.08.2026, considered and approved the proposal and recommends the Special Resolution set out at Item No. 4 of the Notice for approval of the members.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their respective shareholding, if any, in the Company.

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

ITEM NO. 5 : Approval for sale and transfer of Woodsvilla Resort and Woodsvilla Residency (Apartments), Business Undertakings under section 180(1)(a) of the Companies Act, 2013 and regulation 37A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors at its meeting held on 27.08.2026 has, subject to the approval of the Members of the Company by way of Special Resolution and such other approvals, consents, permissions and sanctions as may be required, considered and approved the proposal for seeking in principle approval of its shareholders for sale, transfer and disposal of the Woodsvilla Resort and/or Woodsvilla Residency (Apartments) Business Undertaking of the Company, as a going concern, on such terms and conditions as may be agreed between the Company and the Purchaser.

For the purpose of the proposed transaction, "**Woodsvilla Resort and Woodsvilla Residency (Apartments), Business Undertakings**" either or both means the identified undertaking of the Company comprising the business carried on by the Company in relation to the identified Resorts and Apartments and land proposed to be sold and transferred to the Purchaser as a going concern, together with the assets, properties, rights,

interests, contracts, licences, approvals, records, liabilities and other components pertaining to or relating to such business, as more particularly identified in the definitive transaction documents.

The proposed transaction contemplates the sale and transfer of the Villa and Bungalow Business Undertaking as a going concern, pursuant to which the Purchaser shall acquire the identified business and the assets, rights and other components forming part thereof and shall be in a position to carry on the relevant business following completion of the proposed transaction.

Object and commercial rationale for the proposed sale

The Company's resort business is not delivering expected results. The rise of places like Nainital, Mukteshwar, Mussoorie, and Kasauli as prominent tourist hubs due to improved connectivity from India's capital has significantly affected operations, with occupancy rates well below average. Further, the resort will also needs significant capex in order to upgrade it to meet today's requirements, which also needs significant funds without much return on investment to update. Further, the **Woodsvilla Resort and Woodsvilla Residency (Apartments), Business Undertakings** also didn't perform as expected.

The proposed transaction is expected to enable the Company to realise the value embedded in the both the Undertaking Business and provide greater flexibility in deployment of its financial and managerial resources towards its other businesses and strategically identified opportunities. The sale of either undertaking may also provide the necessary funds to revive the other undertaking.

The transaction is expected to provide the Company with additional liquidity and strengthen its financial position, while enabling the Purchaser to carry on the relevant business as a going concern following completion of the transaction.

Consideration and basis of consideration

The **Woodsvilla Resort and Woodsvilla Residency (Apartments), Business Undertakings** either or both is proposed to be sold and transferred for an aggregate consideration not less the book value of assets as per the latest audited financial statements, subject to such adjustments, if any, as may be provided in the definitive transaction documents.

Utilisation of proceeds

After taking into account applicable taxes, transaction costs and other expenses relating to the proposed transaction, the net proceeds are proposed to provide greater flexibility in deployment of its financial and managerial resources towards its other businesses and strategically identified opportunities.

The actual utilisation of the proceeds may vary depending upon the amount ultimately realised, transaction costs, tax implications and the Company's requirements at the time of receipt of the proceeds.

Regulatory framework and requirement for prior approval

Section 180(1)(a) of the Act provides that the Board of Directors of a company shall exercise the power to sell, lease or otherwise dispose of the whole or substantially the whole of the undertaking of the company or, where the company owns more than one undertaking, the whole or substantially the whole of any such undertaking, only with the consent of the company by way of a Special Resolution.

The proposed sale and transfer of the **Woodsvilla Resort and Woodsvilla Residency (Apartments), Business Undertakings either or both** constitutes sale/disposal of an undertaking within the meaning of section 180(1)(a) of the Act. Accordingly, prior approval of the Members by way of a Special Resolution is being sought for the proposed sale, transfer and disposal of the Villa and Bungalow Business Undertaking.

Further, regulation 37A of the SEBI Listing Regulations provides that a listed entity carrying out sale, lease or otherwise disposal of the whole or substantially the whole of its undertaking, or where it owns more

than one undertaking, of the whole or substantially the whole of any such undertaking, shall take prior approval of shareholders by way of Special Resolution.

Accordingly, prior approval of the Members by way of a Special Resolution under regulation 37A of the SEBI Listing Regulations is being sought for the proposed sale and transfer of the Villa and Bungalow Business Undertaking.

The proposed transaction shall be subject to such other approvals, consents, permissions and sanctions as may be required under applicable laws and from the relevant statutory, regulatory, governmental and other authorities.

In terms of regulation 37A of the SEBI Listing Regulations, the Special Resolution shall be acted upon only if the votes cast by the public shareholders in favour of the resolution exceed the votes cast by the public shareholders against the resolution.

Further, a public shareholder shall not vote on the resolution if such public shareholder is a party, directly or indirectly, to the proposed sale, lease or otherwise disposal of the whole or substantially the whole of the undertaking of the Company.

Accordingly, the Board recommends the Special Resolution set out at Item No. 5 of the Notice for approval of the Members.

None of the Directors, Key Managerial Personnel of the Company and/or their respective relatives is concerned or interested, financially or otherwise, either directly or indirectly, in the proposed resolution, except to the extent of their respective shareholding, if any, in the Company.

Directors' Report

Dear Members,

Your Directors present the 38th annual report of the Company together with the audited financial statements for the financial year ended 31st March 2026.

Financial Performance

During FY 2025–26, the revenue from operations was Rs. 65,47,847/- (previous year Rs. 70,94,284/-) and Profit/Loss for the period was Rs. (2,141,.70/-) (previous period Rs. 4,730,.21/-)

(₹ in Hundreds)

Particulars	2025-26	2024-25
Net Sales/ Income from Operations	65,478.47	70,942.84
Other Income	1,435.31	13,040.78
Total Income	66,913.78	83,983.62
Earnings Before Interest, Depreciation, Taxes, Amortisations and Exceptional items (EBIDTA)	10,080.40	20,636.91
Finance Costs	147.62	212.33
Depreciation	9,405.86	9,923.27
Exceptional Items	-	-
Profit / (Loss) Before Tax	526.92	10,501.31
Current Tax	5,003.74	1,415.47
Deferred Tax	2,335.12	4,355.63
Profit / (Loss) for the year	(2,141.70)	4,730.21
Other Comprehensive Income / (Loss) for the year, net of tax	11,871.67	12,498.81
Total Comprehensive Income / (Loss)	9,729.97	17,229.01

Dividend

For the financial year ended 31st March 2026, your Board has not recommended dividend to conserve cash and ensure liquidity of the Company.

Transfer to Reserves

The Board does not propose to transfer any amount to the reserves for the financial year ended 31st March 2026.

Share Capital

The authorised share capital of the Company is Rs. 5,50,00,000 divided into 1,10,00,000 equity shares of Rs. 5 each, and the paid-up share capital is Rs. 3,00,70,000 divided into 60,14,000 equity shares of Rs. 5 each. There was no change in the share capital during FY 2025–26.

Deposits

The Company has neither accepted nor has any outstanding deposits within the meaning of sections 73 to 76 of the Companies Act, 2013 ('Act') during the financial year 2025–26.

Subsidiary / Associate & Joint Venture Companies

As on 31st March 2026, the Company does not have any subsidiary, associate or joint venture company. Hence the Company was not required to file Form AOC-1.

Listing

The Company's equity shares continue to be listed on BSE Limited, and the listing fees for the year have been paid.

Directors' Responsibility Statement

Pursuant to section 134(3)(c) read with section 134(5) of the Act, the Board of Directors, to the best of its knowledge and ability, confirms that:

i. in the preparation of the annual accounts for the financial year ended 31st March 2026, the applicable accounting standards have been followed, along with proper explanation relating to material departures, if any;
ii. they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for that period;
iii. they have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
iv. they have prepared the annual accounts for the financial year ended 31st March 2026 on a going-concern basis;
v. they have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and
vi. they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Directors / Key Managerial Personnel (KMP)

a) Retirement by Rotation

In accordance with the provisions of section 152(6) of the Act, read with the rules made thereunder, and the Articles of Association, Mrs. Meena Aggarwal (DIN: 00084504), Director, is liable to retire by rotation at the ensuing 38th Annual General Meeting and, being eligible, offers herself for re-appointment.

The Board, based on the recommendation of the Nomination and Remuneration Committee, recommends her re-appointment at the ensuing Annual General Meeting. The details as required under regulation 36(3) of the Listing Regulations have been provided in the notice convening the 38th Annual General Meeting.

b) Appointments and Cessation of Directors during FY 2025–26

During the financial year 2025–26, there was no change in the Board of Directors of the Company. However, Mr. Vipin Aggarwal (DIN: 00084395), who retired by rotation was re-appointment at the 37th Annual General Meeting of the Company held on 27th September, 2025.

c) Declaration of Independent Directors

At the first meeting of the Board of Directors for the financial year 2025–26, held on 15th May, 2025, the Independent Directors submitted declarations under section 149(7) of the Act confirming that they continue to meet the criteria of independence prescribed under section 149(6) of the Act and regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"). The Board, after due assessment, was satisfied that the Independent Directors meet the criteria of independence and are independent of the Management. All Independent Directors have registered themselves with the data bank maintained by the Indian Institute of Corporate Affairs (IICA), and have complied with the online proficiency self-assessment test requirement under rule 6(4) of the

Companies (Appointment and Qualification of Directors) Rules, 2014, to the extent applicable. A separate meeting of the Independent Directors under Schedule IV was held on 15th May, 2025.

d) Woman Director

In compliance with the second proviso to section 149(1) of the Act, the Company has a Woman Director on its Board. Mrs. Meena Aggarwal, Whole-time Director & Chief Executive Officer, continues to serve as the Woman Director of the Company.

e) Key Managerial Personnel

Pursuant to section 203 of the Act, the Key Managerial Personnel of the Company as on 31st March 2026 are as set out below.

S. No.	Name	Designation
1	Mrs. Meena Aggarwal	Whole-time Director & Chief Executive Officer
2	Mr. Sudhansu Kumar Nayak	Chief Financial Officer
3	Ms. Vineeta Agrawal	Company Secretary & Compliance Officer

Number of Meetings of the Board

During the financial year 2025–26, four (4) meetings of the Board of Directors were held. The gap between two consecutive Board meetings did not exceed 120 days. The dates of the meetings and the attendance of the Directors are set out below:

S. No.	Date of meeting	Directors entitled to attend	Directors present	% attendance
1	15.05.2025	4	4	100%
2	06.08.2025	4	4	100%
3	14.11.2025	4	4	100%
4	13.02.2026	4	4	100%

Committees of the Board

As on 31st March 2026, the Board continues to operate thru five (5) committees. The composition, terms of reference and meetings of each Committee during FY 2025–26 are set out below.

a) Audit Committee

The Audit Committee oversees the Company's financial reporting, internal-control systems, statutory compliance and risk-management framework, and reviews the internal audit, statutory audit and the Vigil (Whistle Blower) Mechanism. The internal auditor functionally reports to the Audit Committee. During the financial year 2025–26, the Committee met four (4) times, and all its recommendations were accepted by the Board.

S. No.	Date of meeting	Members entitled	Members present	% attendance
1	15.05.2025	3	3	100
2	06.08.2025	3	3	100
3	14.11.2025	3	3	100
4	13.02.2026	3	3	100

Composition of the Committee:

S. No.	Name of the Member	Designation
1	Mr. Ravinder Mohan Manchanda	Chairman
2	Mr. Vineet Gupta	Member
3	Mr. Vipin Aggarwal	Member

b) Nomination & Remuneration Committee (NRC)

The Nomination & Remuneration Committee is constituted under section 178 of the Act. It recommends the appointment and remuneration of Directors, KMP and Senior Management, and formulates the criteria for determining qualifications, positive attributes and independence of a director. During the financial year 2025–26, the Committee met four (4) times.

S. No.	Date of meeting	Members entitled	Members present	% attendance
1	15.05.2025	3	3	100
2	06.08.2025	3	3	100
3	14.11.2025	3	3	100
4	13.02.2026	3	3	100

Composition of the Committee:

S. No.	Name of the Member	Designation
1	Mr. Ravinder Mohan Manchanda	Chairman
2	Mr. Vineet Gupta	Member
3	Mr. Vipin Aggarwal	Member

c) Stakeholders Relationship Committee (SRC)

The Stakeholders Relationship Committee considers and resolves the grievances of security holders, including complaints relating to transfer/transmission of shares, non-receipt of annual report and non-receipt of declared dividends. During the financial year 2025–26, no complaints were received or were pending as on 31st March 2026.

During the financial year 2025–26, the Committee met three (3) times.

S. No.	Date of meeting	Members entitled	Members present	% attendance
1	15.05.2025	3	3	100
2	06.08.2025	3	3	100
3	14.11.2025	3	3	100

Composition of the Committee:

S. No.	Name of the Member	Designation
1	Mr. Vineet Gupta	Chairman
2	Mr. Vipin Aggarwal	Member
3	Mrs. Meena Aggarwal	Member

d) Risk Management Committee

The Company has constituted a Risk Management Committee to monitor and review the risk-management framework. During the financial year 2025–26, the Committee met three (3) times.

S. No.	Date of meeting	Members entitled	Members present	% attendance
1	15.05.2025	3	3	100
2	06.08.2025	3	3	100
3	14.11.2025	3	3	100

Composition of the Committee:

S. No.	Name of the Member	Designation
1	Mrs. Meena Aggarwal	Chairman
2	Mr. Vipin Aggarwal	Member
3	Mr. Vineet Gupta	Member

Corporate Social Responsivity

The Company did not meet the criteria for applicability of section 135 of the Act relating to Corporate Social Responsibility for the financial year 2025-26.

Policy on Qualification and Remuneration for the Directors and Key Management Personnel

The Company's policy on the appointment and remuneration of Directors, KMP and other employees, formulated by the Nomination and Remuneration Committee under section 178(3) of the Act, sets out the criteria for determining qualifications, positive attributes and independence of a director, and remains available on the Company's website www.woodsvilla.in.

There was no change in the Nomination and Remuneration Policy during the financial year 2025-26

Board / Performance Evaluation

Pursuant to the provisions of the Act and the Company's policy, the Board carried out an annual evaluation of its own performance, that of its Committees, the Chairperson and the individual Directors for FY 2025–26. The performance evaluation of the Independent Directors was carried out by the entire Board, and that of the Board and the non-independent directors was reviewed by the Independent Directors at their separate meeting.

Particulars of Employees

As on 31st March 2026, the Company had **11** employees. The gender-wise break-up of employees is set out below:

Particulars	Number
Female employees	**1**
Male employees	**10**
Total employees	**11**

Management Discussion and Analysis

As required under regulation 34 read with Schedule V of the SEBI Listing Requirements, the Management Discussion and Analysis Report for FY 2025–26, prepared in accordance with the applicable requirements, is annexed to this Report as Annexure A.

Corporate Governance

By virtue of regulation 15(2) of the SEBI Listing Regulations, the corporate-governance provisions contained in regulations 17 to 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V are not applicable to the Company, as it is below the prescribed thresholds of paid-up equity share capital and net worth. Accordingly, a separate Corporate Governance Report does not form part of this annual report.

Vigil Mechanism / Whistle Blower Policy

The Company has established a Vigil Mechanism for Directors and employees to report genuine concerns about unethical behaviour, actual or suspected fraud, or violation of the Company's code of conduct, with adequate safeguards against victimisation and direct access to the Chairperson of the Audit Committee in appropriate cases. The same is available on the website of the Company

During the financial year 2025-26, no employee was denied access to the Committee, and no complaints were received under Vigil Mechanism and Whistle Blower Policy

Risk Management Policy

The Company has a risk-management policy under which the Board and the management identify, assess and monitor the principal risks (including business, operational, financial, regulatory and reputational risks) and the steps taken to mitigate them. In the opinion of the Board, there are no risks which may threaten the existence of the Company.

Related Party Transactions

There were transactions with related parties during FY 2025–26 whose details are disclosed in the notes to the financial statements.

Internal Financial Controls

The Board has laid down internal financial controls relating to the financial statements which, in its opinion, are adequate and were operating effectively during FY 2025–26. These controls are reviewed periodically by the management and by the internal and statutory auditors.

Material Changes and Commitments

There were no material changes and commitments affecting the financial position of the Company between the end of the financial year 2025–26 and the date of this Report.

Annual Return

Pursuant to section 92(3) read with section 134(3)(a) of the Companies Act, 2013, the Annual Return of the Company for the financial year 2025–26 in Form MGT-7 is available on the Company's website at https://woodsvilla.in/pdfs/annual-returns/mgt-7-2025-26.pdf.

Particulars of Loans, Guarantees and Investments

The particulars of loans, guarantees and investments under section 186 of the Companies Act, 2013 are given in the notes to the financial statements.

Significant and Material Orders passed by regulators or courts or tribunals impacting the going concern status and operations of the Company

There were no significant and material orders passed by the Regulators, Courts or Tribunals during FY 2025–26 impacting the going-concern status and future operations of the Company.

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

The Company is committed to providing a safe and harassment-free workplace. During the financial year 2025–26, the position of complaints under the POSH Act was:

- number of complaints received — NIL;
- number disposed of — NIL ;
- number pending for more than ninety days — NIL

The Company has also complied with the provisions relating to the constitution of an Internal Committee under the POSH Act.

Compliance with the Maternity Benefits Act, 1961

The Company is compliant with the applicable provisions of the Maternity Benefits Act, 1961 and has policies, systems and processes in place to ensure ongoing compliance.

Auditors

Statutory Auditors and their Report

M/s. Rakesh Raj & Associates, Chartered Accountants, were appointed as the Statutory Auditors at the 34th Annual General Meeting (30th September 2022) to hold office until the conclusion of the 39th Annual General Meeting. They continue as the Statutory Auditors for the financial year 2025–26.

The statutory auditors have not made any qualifications, reservations or adverse remarks in their report for the financial year 2025-26. Further the auditors have not reported any instance of fraud committed by the officers or employees of the Company.

Secretarial Auditor and their Report

M/s USRK & Company, Company secretaries was appointed as the secretarial auditor of the company for the financial year 2025-26. But due to some pre occupancy, they resigned from the position w.e.f. 26th August 2026 and M/s Kundan Agrawal and Associates, company secretaries a peer reviewed firm, having firm registration no. S2009DE113700 has been appointed as the secretarial auditor of the company for conducting the audit of financial year 2025-26 till the conclusion of ensuing annual general meeting, in the board meeting held on 27th August 2026 to fill the casual vacancy.

Therefore, Pursuant to section 204 of the Act and regulation 24A of the SEBI Listing Regulations, the Secretarial Audit for the financial year 2025–26 was conducted by M/s Kundan Agrawal and Associates, Company Secretaries. The report does not contain any qualification, reservation or adverse remarks. The Secretarial Audit Report is annexed as Annexure B.

Internal Auditors

In compliance with section 138 of the Act, M/s Ashu Gogia & Associates, Chartered Accountants, continued as the Internal Auditors for the financial year 2025–26.

Cost Auditors and Cost Records

The maintenance of cost records under section 148(1) of the Act is not applicable to the Company further cost audit under section 148 is also not applicable for the financial year 2025–26.

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

The particulars required under section 134(3)(m) of the Act read with Rule 8(3) of the Companies (Accounts) Rules, 2014 are as follows:

(A) Conservation of Energy

- **Steps taken/impact on conservation of energy:** though the Company's operations are not energy-intensive, it continues to conserve resources through efficient practices in daily operations.
- **Steps taken for utilising alternate sources of energy:** the Company continues to encourage energy efficiency and the use of renewable energy such as solar energy.
- **Capital investment on energy-conservation equipment:** NIL

(B) Technology Absorption

- The Company's business model does not involve specialised technology; hence, technology absorption, benefits derived, imported technology and R&D expenditure are not applicable.

(C) Foreign Exchange Earnings and Outgo

- **Foreign Exchange Earnings:** NIL
- **Foreign Exchange Outgo:** NIL

Particulars of Employees / Managerial Remuneration

The disclosures under Section 197(12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are annexed as Annexure C. The statement under Rule 5(2) and 5(3) is available for inspection; any member interested in obtaining a copy may write to the Company Secretary at woodsvillaresort@gmail.com.

Secretarial Standards

During the financial year 2025–26, the Company complied with the applicable Secretarial Standards, SS-1 and SS-2, issued by the Institute of Company Secretaries of India.

Insolvency and Bankruptcy Code, 2016

There were no applications made or proceedings pending against the Company under the Insolvency and Bankruptcy Code, 2016 during the financial year 2025–26.

One-Time Settlement with Banks / Financial Institutions

There was no one-time settlement of any loan with any Bank or Financial Institution during the financial year 2025–26; hence, the disclosure of the valuation difference is not applicable.

Acknowledgements

Your Directors place on record their sincere gratitude to the Ministry of Corporate Affairs, the Securities and Exchange Board of India, the Stock Exchange, the Registrar & Share Transfer Agent, the Company's bankers and other regulatory authorities for their continued support and guidance. The Directors also thank the shareholders for their trust, the customers for their patronage, and place on record their appreciation of the dedication and contribution of the employees at all levels.

For and on behalf of the Board

Vipin Aggarwal
Chairman & Director
DIN: 00084395

Meena Aggarwal
Whole-time Director & CEO
DIN: 00084504

Place: New Delhi
Date: 03/09/2026

Management Discussion and Analysis Report

For the Financial Year Ended 31st March 2026

Industry Structure and Developments

The Indian hospitality industry remains one of the fastest-growing service sectors, contributing to GDP and employment across lodging, food and beverages, travel and tourism, wellness and event management. Demand continues to be supported by domestic and international travel, infrastructure investment, government tourism initiatives and rising disposable incomes. The sector retains a strong multiplier effect across transportation, food & beverages and aviation.

Opportunities

1. **Growth in domestic and international tourism:** rising tourist footfall to leisure and cultural destinations supports demand for mid-size and boutique formats, which the Company is positioned to serve through experiential offerings and location advantage.
2. **Business and MICE travel:** India's position as a hub for IT, pharmaceuticals, finance and manufacturing sustains demand for business travel and MICE, providing a steady corporate revenue stream.
3. **Digital and technological integration:** investment in mobile apps, CRM, AI-enabled booking and contactless check-in/out enhances the guest experience and loyalty.
4. **Experiential and sustainable tourism:** the shift toward eco-friendly stays, wellness and cultural immersion creates opportunities to package local experiences and promote sustainable practices.

Threats, Risks & Concerns

1. **Economic cyclicality:** as a discretionary service, hospitality is sensitive to inflation, interest rates and disposable incomes.
2. **Intensifying competition:** a fragmented market with global chains, aggregators and alternative stays requires differentiation through service quality.
3. **Regulatory and compliance framework:** multiple, frequently-changing regulations (FSSAI, GST, fire and safety, labour laws) require ongoing compliance.
4. **Seasonality and regional dependence:** occupancy and revenue remain seasonally skewed, challenging cash-flow consistency.
5. **Security and health risks:** continued investment in hygiene, safety protocols and staff training remains essential to protect reputation.

Outlook

The outlook for FY 2026–27 remains positive, supported by domestic tourism, a revival in international travel and demand for value-driven, experiential and sustainable stays. The Company intends to focus on technology-led guest touchpoints, staff up-skilling, local engagement and prudent, asset-light growth, while maintaining compliance and ESG discipline.

Human Resources / Industrial Relations

Industrial relations remained cordial during FY 2025–26. The Company continued its initiatives on standard operating procedures, structured onboarding, training, career development and an inclusive, ethical workplace culture with formal grievance-redressal mechanisms. As on 31st March 2026, the Company had 12 employees on its payroll.

Segment-wise or Product-wise Performance

The Company operates in a single segment — hospitality services. Accordingly, segment-wise reporting under the applicable Indian Accounting Standards is not applicable.

Discussion on Financial Performance vis-à-vis Operational Performance

During FY 2025–26, the Company's financial performance was broadly aligned with its operational outcomes. Revenue from operations witnessed a moderate decrease owing to lower occupancy and other related reasons.

Compliance with Statutory and Legal Requirements

The Company remains committed to full compliance with the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, labour and environmental laws and other applicable frameworks, supported by periodic compliance reporting and audits.

Going Concern

Based on its assessment of the Company's financial position, the Board is of the opinion that the Company has adequate resources to continue operations for the foreseeable future, and the financial statements for FY 2025–26 have been prepared on a going-concern basis.

Internal Control Systems and their Adequacy

The Company maintains an internal-control framework, reviewed periodically by the internal and statutory auditors and the Audit Committee, to ensure adherence to policies and SOPs, safeguarding of assets, reliability of accounting records, compliance with laws, and identification and mitigation of risks.

Material developments in Human Resources

The company with its total employee strength as at FY26, continues to accord high priority to human resource development, with emphasis on improving skill, competence and knowledge through regular virtual/online training and in-house/external professional development programmes.

Key Financial Ratios

The key financial ratios for FY 2025–26 (with FY 2024–25 as the comparative) are set out below. The FY 2024–25 figures are those printed in the FY 2024–25 annual report and are retained without recomputation; the FY 2025–26 figures and the percentage changes are to be inserted from the audited financial statements.

Ratio	FY 2025-26	FY 2024-25	% Change	Explanation
Current Ratio	57.45	35.69	60.97	Increased mainly due to higher current assets and reduction/movement in current liabilities, resulting in improved short-term liquidity.
Debt-Equity Ratio	0.02	0.01	41.61	Increased due to an increase in debt relative to shareholders' equity during the year.
Return on Equity (ROE)	2.00	3.58	(44.13)	Decreased mainly due to lower profit after tax during the year relative to

Ratio	FY 2025-26	FY 2024-25	% Change	Explanation
				average shareholders' equity.
Inventory Turnover Ratio	0.38	0.41	(08.46)	Marginally decreased due to lower revenue from operations while average inventory remained relatively high/stable.
Trade Receivables Turnover	55.84	107.25	(47.94)	Decreased due to lower revenue from operations and/or higher average trade receivables, indicating comparatively slower collection during the year.
Trade Payables Turnover	187.33	102.59	82.60	Due to decrease in net profits in current year as compared to previous year
Net Capital Turnover Ratio	0.31	0.35	(11.76)	NA
Net Profit Margin	14.86	24.29	(38.82)	Decreased due to reduction in profit for the year relative to revenue from operations
Return on Capital Employed	2.53	4.82	(47.51)	Decreased substantially because investment income during the year was significantly lower in relation to the average carrying cost of investments.
Return on Investment	0.86	8.64	(89.99)	Decreased substantially due to lower profit before tax and finance costs relative to capital employed during the year.

Cautionary Statement

Statements in this Management Discussion and Analysis describing the Company's objectives, expectations or projections may be "forward-looking statements" within the meaning of applicable securities laws and regulations. Actual results may differ materially from those expressed or implied, owing to changes in market conditions, regulatory developments, economic factors and other external and internal factors.

Annexure B to the Directors' Report

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2026

[*Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies* (*Appointment and Remuneration of Managerial Personnel*) *Rules, 2014*]

To
The Members
M/s WOODSVILLA LIMITED
E-4 2nd Floor, Defence Colony, New Delhi - 110024

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s Woodsvilla Limited** (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

We report that:

a) Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

b) We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion. We have not verified the correctness and appropriateness of the financial records and Books of the Company.

c) Where ever required, we have obtained the Management representation about the compliances of laws, rules and regulations and happening of events etc. The compliance of the provisions of the Corporate and other applicable laws, rules, regulations, standards is the responsibility of management.

d) The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company, to the extent the information provided by the Company, its officers, agents and authorised representatives during the conduct of secretarial audit, the explanations and clarifications given to us and the representations made by the Management, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026, generally complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2026 according to the provisions of:

(*i*) The Companies Act, 2013 (the Act) and the rules made thereunder;

(*ii*) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

(*iii*) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(*iv*) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **(Not applicable to the Company during the audit period)**

(*v*) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): —

(*a*) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **(Not applicable to the Company during the audit period)**

(*b*) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(*c*) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(*d*) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;

(*e*) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not applicable to the Company during the audit period)**

(*f*) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 and The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act and dealing with client;

(*g*) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 and amendments from time to time**; (Not applicable to the Company during the audit period)** and

(*h*) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable to the Company during the audit period)**

(vi) Indian Stamp Act, 1899;

(vii) Indian Contract Act, 1872;

(viii) Income Tax Act, 1961 and indirect tax laws;

(ix) Reserve Bank of India Act ,1934;

(x) Applicable Labour Laws; and

(xi) other applicable laws

Having regard to the compliance system prevailing in the Company and on the basis of presentation and Reports made by Compliance Auditors of the Company, we further report that the Company has adequate system to ensure the compliance of the other applicable laws specifically to the Company.

We have also examined compliance with the applicable clauses of the following:

- Secretarial Standards issued by The Institute of Company Secretaries of India with respect to board and general meetings.
- The Listing Agreements entered into by the Company with BSE Limited and National Stock Exchange of India Limited read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc.

We further report that

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act. Under Section 178 of the Companies Act, 2013, the Nomination and Remuneration Committee (NRC) must consist of at least three non-executive directors, with independent directors making up at least half of the total members. But company have only two non-executive directors and two independent director.

- Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were generally sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. But some documents, minutes, statutory registers, agendas, consents, files are needed to be maintained in more improvised and updated. Company management could take steps for maintaining more proper compliance system. Minutes of the meetings should be in compliance with the Secretarial standards laid down by ICSI. Management is taking appropriate steps to updated Statutory registers of the company.

- We had received the necessary information and documents from the Company. However, based on the due diligence carried out on the records and documents made available to us, it was observed that the Company has not maintained the Minutes of the Meetings of the Board of Directors and Committees thereof, and the Statutory Registers as required under the applicable provisions of the Companies Act, 2013 and the Secretarial Standards. The Company is advised to ensure proper maintenance and timely updating of the Minutes and Statutory Registers in accordance with the applicable provisions of the Companies Act, 2013 and Secretarial Standards.

- It was observed that the Company has not implemented any software or structured digital database system for maintaining the Structured Digital Database (SDD) as required under Regulations 3(5) and 3(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015. Accordingly, the Company is advised to implement and maintain the SDD in the prescribed manner, containing the requisite details of UPSI and the persons with whom such UPSI has been shared, along with appropriate safeguards for maintaining the confidentiality and security of such information.

- We further report that based on the information received and records maintained there are adequate systems and processes in the Company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

Disclaimer:-

- The secretarial audit Report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

- The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.

For Kundan Agrawal & Associates
Company Secretaries
FRN:**S2009DE113700**

Place: Delhi
Date:29/08/2026

Sd/-

Kundan Agrawal & Associates
Company Secretary
Membership No.:- 7631
C.P. No. 8325
UDIN: F007631H001277339

Annexure C to the Directors' Report

STATEMENT OF DISCLOSURE OF REMUNERATION

Pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5(1)
Of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

<table>
<tr><th>S. No.</th><th>Requirements</th><th colspan="2">Disclosure</th></tr>
<tr><td rowspan="2">1</td><td rowspan="2">The ratio of the remuneration of each director to the median remuneration of all the employees of the Company for the financial year</td><td colspan="2">None of the Director took any kind of remuneration from the company.</td></tr>
<tr><td colspan="2">The median remuneration of all the employees of the company was Rs. 87,707/-</td></tr>
<tr><td rowspan="4">2</td><td rowspan="4">The percentage increase in remuneration of each Director, Chief Financial Officer and Company Secretary in the financial year.</td><td colspan="2">None of the Director taking any kind of remuneration from the company. So, there is no percentage increase in remuneration.</td></tr>
<tr><td>Name of the employee</td><td>% increase in Remuneration</td></tr>
<tr><td>Mr. Sudhansu Kumar Nayak – CFO</td><td>0</td></tr>
<tr><td>Ms. Vineeta Agrawal – CS</td><td>0</td></tr>
<tr><td>3</td><td>The percentage increase/decrease in the median remuneration of employees in the financial year.</td><td colspan="2">During FY 2025-26, the percentage increase in the median remuneration of employees as compared to previous year was approximately 10.04 %.</td></tr>
<tr><td>4</td><td>The number of permanent employees on the rolls of Company.</td><td colspan="2">There were 11 employees as on March 31, 2026</td></tr>
<tr><td>5</td><td>The Average percentage increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentage increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration.</td><td colspan="2">There was no increase in managerial remuneration.</td></tr>
<tr><td>6</td><td>Affirmation that the remuneration is as per the remuneration policy of the Company.</td><td colspan="2">Yes, it is confirmed.</td></tr>
</table>

FOR AND ON BEHALF OF THE BOARD

VIPIN AGGARWAL
Director
DIN: 00084395

MEENA AGGARWAL
Wholetime Director & CEO
DIN: 00084504

PLACE: New Delhi
DATE: 03.09.2026

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10) (i) of the SEBI (Listing Obligations andDisclosure Requirements) Regulations, 2015)

To,
The Members of
Woodsvilla Limited

We, Kundan Agarwal & Associates, Company Secretaries have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Woodsvilla Limited having CIN L55101DL1994PLC030472 and having registered office at E-4 2nd Floor, Defence Colony , New Delhi, Delhi, India - 110024 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

S. No	Name of Director	DIN	Designation	Date of appointment in Company	Date of Cessation during the Year
1.	Mr. Ravinder Mohan Manchanda	08578188	Non-Executive Independent	27/09/2019	NA
2.	Mr. Vipin Aggarwal	00084395	Non-Independent	01/03/1994	NA
3.	Mrs. Meena Aggarwal	00084504	Whole Time Director	14/08/2018	NA
4.	Mr. Vineet Gupta	07574194	Non-Executive Independent	05/09/2024	NA

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal (www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ended on 31st March, 2026, have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Kundan Agrawal & Associates
Company Secretaries
FRN:S2009DE113700

Place: Delhi
Date:27/08/2026

Sd/-
Kundan Agrawal & Associates
Company Secretary
Membership No.:- 7631
C.P. No. 8325
UDIN: F007631H001230380

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF WOODSVILLA LIMITED

Report on the Audit of the Standalone Financial Statements Opinion

We have audited the accompanying standalone financial statements of **Woodsvilla Limited** ("the Company"), which comprise the Balance Sheet as at **March 31, 2026**, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the profit & total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

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

There is no Key audit matter to be reported in this report.

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

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

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion there on. In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

Rakesh Raj & Associates * Faridabad * Chartered Accountants *

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the IndAS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are responsible for overseeing the Company's financial reporting process.

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

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

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

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

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

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

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

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



Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in(i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by Section 143(3) of the Act, based on our audit we report that:

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

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

   c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

   d) In our opinion, the aforesaid standalone financial statements comply with the IfidAS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules,2014.

   e) On the basis of the written representations received from the directors as on March 31, 2025 take non record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

   f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

   g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

      In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its managerial personnel during the year is in accordance with the provisions of section 197 of the Act.

   h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information

Rakesh Raj & Associates * Faridabad * Chartered Accountants

and according to the explanations given to us:

i. As informed to us, the Company has not any pending litigations which would impact its financial position.

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

iii. There was no amount which was required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. Based on our examination which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 01, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2026.

For Rakesh Raj & Associates
Chartered Accountants
(Firm's Registration No. 005145N)



Abhishek Kumar
Partner
(Membership No.519429)
UDIN: 26519429TACUPP8744

Place: Faridabad
Date: 21/05/2026

Annexure A to the Independent Auditors' Report

(Referred to in paragraph "1" under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2026, we report the following:

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

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

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its property, plant and equipment by which all property, plant andequipment are verified in a phased manner over a period of three years. In accordance withthis programme, certain property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the sizeof the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) The Company have immovable properties and Title Deeds are in the name of the Company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment (including right of use assets) or intangible assets or both during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of benami Property Transactions Act, 1988 and rules made thereunder.

(ii) In respect of Inventory and Working Capital Limit

(a) (i) The Physical Verification of Inventory has been conducted at reasonable intervals by the Management

(ii) The coverage and procedure of physically verification of Inventory followed by the Management is reasonable, adequate and appropriate in relation to size of Company and nature of its business.

(iii) The Company has maintained proper records of Inventory. The discrepancies noticed on such verification between physical stock and Book stock were not material for each class of Inventory and the same have been properly dealt with the books of accounts.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned any working capital limits, in aggregate, from banks or financial institutions on the basis of the security of current assets at any point of time during the year.Accordingly, clause 3(ii)(b) of the Order is not applicable to the Company.

(iii) According to the information and explanations and on the basis of our examination of the record of the company during the year the Company has not made provided any guarantee or security or granted

Rajesh Raj & Associates * Chartered Accountants * Faridabad

any loans or advances in the nature of loans secured or unsecured to companies, firms, limited liability partnership or other parties covered in the register maintained under section 189 of the Companies Act,2013.Therefore requirement of Clause (iii) of paragraph of the Order is not applicable to the Company

(iv) In respect of loans, investments, guarantees, and security, provisions of section185 and 186 of the Companies Act, 2013 have been complied with as applicable.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits from thepublic. Accordingly, clause 3(v) of the Order is not applicable.

(vi) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act for the services provided by it. Accordingly, clause 3(vi) of the Order is not applicable.

(vii) In respect of statutory dues:

(a) In our opinion, the company has generally been regular in depositing undisputed statutory dues, including Goods and Service Tax, Provident Fund, Income Tax and other material statutory dues applicable to it with the appropriate authorities.

There were no undisputed amounts payable in respect of including Goods and Service Tax, Provident Fund, and other material statutory dues in arrears as at March 31,2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no statutory dues relating to GST, Provident Fund, or other statutory dues which have not been depositedon account of any dispute.

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the IncomeTax Act, 1961 as income during the year.

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in the repayment of loans or borrowings or in the payment of interest thereon to any Banks/lender.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.

(c) In our opinion and according to the information and explanations given to us by the management, term loans Company has not taken, thereby this clause is not applicable.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) On an overall examination of the financial statements of the company, the Company does not have any subsidiaries.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its

Rajesh Raj & Associates * Chartered Accountants * Faridabad

subsidiaries (as defined under the Act), since it has no subsidiaries.

(x) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlinedin the Standards on Auditing, we report that no fraud by the Company or on the Companyhas been noticed or reported during the course of the audit.

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

(c) According to information no whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

(xiv) (a) The requirement of Internal Audit is applicable to the Company. The Company has internal Audit System commensurate with the size and nature of the business.

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.

(xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clauses 3(xvi)(a) and 3(xvi)(b) of the Order are not applicable.

(b) The Company is not a Core Investment Company (CIC) as defined in the regulations madeby the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(c) According to the information and explanations provided to us during the course of audit,the Group does not have any CICs.

(xvii) The Company has not incurred cash losses in the current and in the immediately preceding financialyear.

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii)of the Order is not applicable.

Rakesh Raj & Associates * Chartered Accountants * Faridabad

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one yearfrom the balance sheet date. We, however, state that this is not an assurance as to the future viabilityof the Company. We further state that our reporting is based on the facts up to the date of the auditreport and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) (a) Requirements of Corporate Social Responsibility (CSR) is not applicable to the Company Accordingly, reporting under clause 3(xx)(a) and (b) of the Order is not applicable for the year.

(xxi) The reporting under clause (xxi) is not applicable on the company. Consolidated financial statement not applicable on the company.

For Rakesh Raj & Associates
Chartered Accountants
Firm's Registration No: 005145N



Abhishek Kumar
Partner
Membership No: 519429

UDIN: 26519429TACUPP8744

Place: Faridabad

Dated: 21/05/2026

WOODSVILLA LIMITED
CIN : L55101DL1994PLC030472
Registered Office : E-4, 2nd Floor, Defence Colony, New Delhi - 110024

(Rupees in Hundreds)

Balance Sheet as at 31st March 2026

Particulars	Note No.	As at 31.03.2026	As at 31.03.2025
Assets			
Non-current assets			
a) Property, Plant and Equipment	3	1,69,932.64	1,79,338.49
b) Financial Assets			
(i) Investments	4.1	1,39,806.94	1,38,237.16
(ii) Other Financial Assets	4.2	6,576.66	5,864.74
Total Non Current Assets		3,16,316.24	3,23,440.39
Current assets			
a) Inventories	5	1,75,434.93	1,73,524.73
b) Financial assets			
(i) Trade receivables	6.1	1,884.80	460.62
(ii) Cash & cash equivalents	6.2	42,488.30	26,487.72
c) Current Tax Assets (Net)	7	4,667.57	4,328.02
d) Other current assets	8	754.29	2,944.41
Total Current Assets		2,25,229.89	2,07,745.49
TOTAL ASSETS		5,41,546.14	5,31,185.88
EQUITY AND LIABILITIES			
Equity			
a) Equity Share capital	9	3,00,700.00	3,00,700.00
b) Other Equity	10	1,90,230.57	1,80,500.59
Total Equity		4,90,930.57	4,81,200.59
LIABILITIES			
Non- current liabilities			
a) Financial Liabilities			
(i) Trade Payables		-	-
Dues of small enterprises and microenterprises		-	-
Dues of creditors other than small enterprises and micro enterprises		41,075.12	43,410.23
b) Deferred Tax Liabilities (net)	11	5,620.28	754.46
c) Provisions	12	46,695.41	44,164.69
Total Non Current Liabilities			
urrent Liabilities			
a) Financial Liabilities			
(i) Trade Payables	13	-	-
Dues of small enterprises and micro enterprises		1,725.24	1,703.41
Dues of creditors other than small enterprises and micro enterprises		1,999.35	3,912.66
b) Other current Liabilities	14	195.57	204.52
c) Provisions	15		
Total Current Liabilities		3,920.16	5,820.59
Corprate Information and Basis of Preperation statements	1-2		
TOTAL EQUITY & LIABILITIES		5,41,546.14	5,31,185.88

The accompanying notes are an integral part of Financial Statements

For and on behalf of the Board

VIPIN AGGARWAL
DIRECTOR
DIN 00084395

RAVINDER MOHAN MANCHANDA
DIRECTOR
DIN 08578188

For RAKESH RAJ & ASSOCIATES
CHARTERED ACCOUNTANTS
(REGISTRATION NO.005445N)

(ABHISHEK KUMAR)
(PARTNER)
MEMBERSHIP NO : 519[illegible]

Rakesh Raj & Associates * Chartered Accountants * Faridabad

(VINEETA AGARWAL)
COMPANY SECRETARY

(SUDHANSU KUMAR NAYAK)
CHIEF FINANCIAL OFFICER

PLACE : FARIDABAD
DATE : 21.05.2026
UDIN: 26519429TACUPP8744

WOODSVILLA LIMITED
CIN : L55101DL1994PLC030472
Registered Office : E-4, 2nd Floor, Defence Colony, New Delhi - 110024

(Rupees in Hundreds)

Profit and Loss for the year ended 31st March 2026

Particulars	Note No.	Year ended 31.03.2026	Year ended 31.03.2025
Gross Income			
Revenue from operations	16	65,478.47	70,942.84
Other Income	17	1,435.31	13,040.78
Total Revenue		**66,913.78**	**83,983.62**
Expenses:			
Cost of materials consumed	18	15,174.22	18,906.16
Employee benefit expense	19	14,973.83	16,456.49
Financial costs	20	147.62	212.33
Depreciation and amortization expense	21	9,405.86	9,923.27
Other expenses	22	26,685.33	27,984.05
Total Expenses		**66,386.86**	**73,482.30**
Profit before exceptional & Extraordinary item and tax		**526.92**	**10,501.31**
Exceptional Items		-	-
Profit before extraordinary item and tax		**526.92**	**10,501.31**
Extraordinary items		-	-
Profit before tax		**526.92**	**10,501.31**
Tax expense:			
Current tax		5,003.74	1,415.47
Deferred tax		2,335.12	4,355.63
Profit(Loss) for the period from Continuing Operation		**-2,141.70**	**4,730.21**
Other Comprehensive Income/(Loss) (Net of Taxes)		**11,871.67**	**12,498.81**
Profit(Loss) for the period		**9,729.97**	**17,229.01**
Paid up equity share capital (Face value-INR Rs. 5 per Equity Share)	23		
Earning per equity share:			
(1) Basic		0.16	0.29
(2) Diluted		0.16	0.29

The accompanying notes are an integral part of Financial Statements

As per our report of even date attached.

For and on behalf of the Board

VIPIN AGGARWAL
DIRECTOR
DIN 00084395

Ravinder Mohan Manchanda
DIRECTOR
DIN 08578188

For RAKESH RAJ & ASSOCIATES
CHARTERED ACCOUNTANTS
(REGISTRATION NO.005145N)

Rakesh Raj & Associates Faridabad Chartered Accountants

(ABHISHEK KUMAR)
(PARTNER)
MEMBERSHIP NO : 519429

PLACE : FARIDABAD
DATE : 21.05.2026
UDIN: 26519429TACUPP8744

(VINEETA AGARWAL)
COMPANY SECRETARY

(SUDHANSU KUMAR NAYAK)
CHIEF FINANCIAL OFFICER

WOODSVILLA LIMITED
CIN : L55101DL1994PLC030472
Registered Office : E-4, 2nd Floor, Defence Colony, New Delhi - 110024

(Rupees in Hundreds)

Cash Flow Statement For The Year Ended March 31,2026

		31.03.2026	31.03.2025
(A) Cash Flow From Operating Activities			
i)	**NET PROFIT BEFORE TAX & EXTRAORDINARY ITEMS**	526.92	10,501.31
	ADJUSTMENTS FOR:		
Add:	Depreciation and amortisation expenses	9,405.86	9,923.27
	Interest paid	147.62	212.33
	Gratuity Provision	303.48	443.88
Less:	Income from investing activities	(482.22)	(12,934.37)
ii)	**Operating Profit Before Working**	9,901.66	8,146.43
	CAPITAL CHANGES ADJUSTMENTS FOR :		
	Decrease/ (Increase) in inventories	-1,910.20	-126.57
	Decrease/ (Increase) in trade receivables	-1,424.18	401.65
	Decrease/ (Increase) in loans and advances	1,138.64	-1,415.12
	(Decrease)/ Increase in provisions	4,856.87	527.60
	(Decrease)/ Increase in trade payables and other liabilities	1,533.40	-2,308.00
iii)	**Cash Generated From Operations**	14,096.20	5,225.99
	Income tax	-	-
iv)	**Cash Flow Before Extraordinary Items**	14,096.20	5,225.99
iv)	**NET FLOW FROM OPERATING ACTIVITIES**	14,096.20	5,225.99
(B) Cash Flow From Investing Activities			
	(Addition)/ sale of fixed assets	-	-1,285.00
	Income from Dividend	482.22	207.62
	Income from Sale of Property	-	10,695.00
	(Addition)/ Sale to Investments	1,569.78	-24,063.73
	Addition to Capital WIP	-	-
	NET CASH USED IN INVESTING ACTIVITIES	2,052.00	14,446.11
(C) Cash Flow From Financing Activities			
	Increase/(Decrease) in secured loans	-	-
	Interest & financial charges	(147.62)	-212.33
	Increase/(Decrease) in unsecured loans	0.00	-
	NET CASH FROM FINANCING ACTIVITIES	(147.62)	-212.33
	CASH EQUIVALENTS (A+B+C)	16,000.58	-9,432.45
Add:	Cash & cash equivalents at the beginning of the period	26,487.72	35,920.17
	Cash and cash equivalents at the end of the period	42,488.30	26,487.72

The accompanying notes are an integral part of Financial Statements

For and on behalf of the Board

As per our report of even date attached.

VIPIN AGGARWAL
DIRECTOR
DIN 00084395

RAVINDER MOHAN MANCHANDA
DIRECTOR
DIN 08578188

For RAKESH RAJ & ASSOCIATES
CHARTERED ACCOUNTANTS
(REGISTRATION NO.005145N)
(ABHISHEK KUMAR)
(PARTNER)
MEMBERSHIP NO : 519429
PLACE : FARIDABAD
DATE : 21.05.2026
UDIN: 26519429TACUPP8744

Rakesh Raj & Associates * Faridabad * Chartered Accountants

(VINEETA AGARWAL)
COMPANY SECRETARY

(SUDHANSHU KUMAR NAYAK)
CHIEF FINANCIAL OFFICER

WOODSVILLA LIMITED
CIN : L55101DL1994PLC030472
Registered Office : E-4, 2nd Floor, Defence Colony, New Delhi - 110024

Statement Of Changes In Equity For The Year Ended March 31, 2026

(Rupees in Hundreds)

a. Equity*

Particulars	31/03/2026	31/03/2025
Opening Balance as on 01-04-2024	3,00,700.00	3,00,700.00
Changes in Accounting Policy / prior period errors	Nil	Nil
Restated balance at the beginning of the current reporting period	3,00,700.00	3,00,700.00
Changes in equity share capital during the current year	Nil	Nil
Closing Balance as on 31-03-2025	3,00,700.00	3,00,700.00

*There is no change in the Equity Share Capital in Previous Reporting Period also

b. Other Equity

(1) Current reporting period

Particulars	Reserves and Surplus			Items of Other Comprehensive Income		Total
	Special Reserve Fund	Retained Earnings	General Reserve *	Remeasurement of post employement benefit obligation,	Remeasurement of Investment	
Balance at the beginning of the Current reporting period 01-04-2025	0.00	40,220.32	36,603.19	1,984.19	1,01,692.90	1,80,500.60
Changes in accounting policy/prior period errors	-	-	-	-	-	-
Restated balance at the beginning of the current reporting period 01-04-2025	0.00	40,220.32	36,603.19	1,984.19	1,01,692.90	1,80,500.60
Transfer to General Reserve	0.00		0.00			
Total Comprehensive Income for the current year	-	-2,141.70	-	450.35	11,421.32	9,729.97
Balance at the end of the current reporting period 31-03-2026	-	38,078.62	36,603.19	2,434.54	1,13,114.22	1,90,230.57

*Note 1 - During the year, ₹ 3,00,000/- has been transferred from the Special Reserve created under Section 45-IC of the RBI Act, 1934 to the General Reserve, upon cessation of NBFC operations and de-registration by the Reserve Bank of India in earlier years

(2) Previous reporting period

Particulars	Reserves and Surplus			Items of Other Comprehensive Income		Total
	Special Reserve Fund	Retained Earnings	General Reserve	Remeasurement of post employement	Remeasurement of Investments	
Balance at the beginning of the earlier reporting period 01-04-2024	3,000.00	35,490.11	33,603.19	2,175.28	89,003.00	1,63,271.58
Changes in accounting policy/prior period errors	-	-	-	-	-	-
Restated balance at the beginning of the previous reporting period 01-04-2024	3,000.00	35,490.11	33,603.19	2,175.28	89,003.00	1,63,271.58
Transfer to others	-3,000.00	-	3,000.00	-	-	-
Total Comprehensive Income for the previous year	-	4,730.21	-	-191.09	12,689.90	17,229.01
Balance at the end of the previous reporting period 31-03-2025	-	40,220.32	36,603.19	1,984.19	1,01,692.90	1,80,500.59

For and on behalf of the Board

VIPIN AGGARWAL
DIRECTOR
DIN 00084395

RAVINDER MOHAN MANCHANDA
DIRECTOR
DIN 08578188

VINEETA AGARWAL
COMPANY SECRETARY

SUDHANSHU KUMAR NAYAK
CHIEF FINANCIAL OFFICER

For RAKESH RAJ & ASSOCIATES
CHARTERED ACCOUNTANTS
(REGISTRATION NO.006145N)

(ABHISHEK KUMAR)
(PARTNER)
MEMBERSHIP NO : 519429

PLACE : FARIDABAD
DATE :
UDIN: 26519419 9TACUPP B744

Rakesh Raj & Associates * Faridabad * Chartered Accountants

1. Corporate Information

Woodsvilla Limited ("the Company") CIN – L55101DL1994PLC030472was incorporated in March 01, 1994 and is primarily engaged in the business of owning, operating, and managing hotels and resorts. The Company is having its registered office at E-4, 2nd floor, Defence Colony, New Delhi-110024, India.

The financial statements for the year ended March 31, 2026 are approved for issue by the Board of Directors on 21st May 2026

The equity shares of the Company are listed on BSE Limited (SME Platform).

2. Basis of Preparation of Financial Statements and Material Accounting Policies

2.1 Basis of Preparation and Compliance with Ind AS

These financial statements are prepared in accordance with Indian Accounting Standard (Ind AS), and the provisions of section 133 of the Companies Act, 2013 ('the Act') (as amended from time to time) and Presentation and disclosure requirements of Schedule III to the Companies Act, 2013, (Ind AS Compliant Schedule III) as amended from time to time, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India. The financial statements have been prepared on a going concern basis using historical cost convention and on an accrual method of accounting, except for certain financial assets and liabilities which are measured at fair value/ amortised cost (refer note 27).

Accounting policies have been consistently applied.

The financial statements are presented in Indian Rupees (INR) and all values are rounded to the nearest hundreds, except where otherwise indicated.

2.2 Material Accounting Policies

(a) Current Versus Non-current Classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when:

- 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 Company classifies all other liabilities as non-current.

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

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

(b) Foreign Currencies

The company has no foreign currency transaction; hence Ind AS 116 is not applicable

(c) Fair Value Measurement

The Company measures financial instruments at fair value at each balance sheet date. except for certain instruments which are measured at Amortised/historic cost.

Rakesh Raj & Associates Faridabad Chartered Accountants

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- **Level 1** — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- **Level 2** — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- **Level 3** — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

The Company has investments in quoted equity shares which are measured at fair value through [profit or loss / other comprehensive income] in accordance with Ind AS 109.
The fair value of these investments is determined based on quoted market prices in active markets for identical assets. Accordingly, they are classified under **Level 1** of the fair value hierarchy.

(d) Revenue Recognition

- **Goods and Service Tax (GST)** is not received by the Company on its own account. Rather, it is tax collected on value added on the commodity by the Company on behalf of the government. Accordingly, it is excluded from revenue.

- **Rooms, Restaurant, Banquets and Other Services**
  Income from guest accommodation is recognized on a day-to-day basis after the guest checks in to the Hotels and are stated net of allowances. Incomes from other services are recognized as and when services are rendered. Sales are stated exclusive of Goods and Service Tax (GST).

- **Sale of Goods**
  Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually when food and beverage are recognized at the point of sale during the time the guests. Sales are stated exclusive of Goods and Service Tax (GST).

- **Interest Income on Fixed Deposit receipts**

  Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the amount of income can be reliably measured. Interest income is recognized using the **Effective Interest Rate (EIR)** method.

  Interest income on FDRs is recognized on a **time-proportion basis**, taking into account the amount outstanding and the applicable interest rate. The income is accrued as it becomes due, in accordance with the terms of the deposits.

- **Dividends**
  Revenue is recognised when the Company's right to receive the payment is established.,

(e) Taxes
Tax expense represents Current tax and Deferred tax.

- **Current Tax**
  The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.
  Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities.

Rakesh Raj & Associates Faridabad Chartered Accountants

Current tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

- **Deferred Tax**
  Deferred tax is recognized using the **balance sheet approach**, on temporary differences arising between the carrying amounts of assets and liabilities in the financial statements and their corresponding tax bases. Deferred tax assets are recognized only to the extent that it is probable that future taxable profits will be available against which the deductible temporary differences can be utilized

- **Share Valuation Difference**: The fair value of equity investments in the financial statements exceeds (or is less than) the tax base, resulting in a **deferred tax liability**.
- **Gratuity Provision**: The provision for employee benefits like gratuity is recognized in books based on actuarial valuation but is allowed for tax deduction only on payment, creating a deferred tax asset.

(f) Property, Plant and Equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation and impairment losses, if any. The cost of an item of PPE comprises its purchase price, including import duties and non-refundable purchase taxes, and any directly attributable cost of bringing the asset to its working condition for its intended use.

Subsequent expenditure related to an item of PPE is added to its carrying amount only if it increases the future economic benefits. Repairs and maintenance are charged to the Statement of Profit and Loss during the period in which they are incurred.

Depreciation is provided on a straight-line basis over the estimated useful lives of the assets as prescribed under Schedule II of the Companies Act, 2013 / as per the management's estimate where applicable.

Gains or losses on disposal of PPE are recognized in the Statement of Profit and Loss.

Property, Plant and Equipment	Useful Life Considered
Building	30 Years
Plant and Machinery	15 Years
Furniture and fixtures	8 Years
Vehicles	8 Years
Office Equipment	5 Years
Computer	3 Years

An item of property, plant and equipment and any significant part initially recognized is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising on de-recognition of the asset is included in the income statement when the asset is derecognized.
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 there are significant changes from previous estimates.

Rakesh Raj & Associates Faridabad Chartered Accountants

(g) Borrowing Costs

The Company did not have any borrowings during the year and, consequently, no borrowing costs were incurred or capitalized during the period.

(h) Leases

The Company has not entered into any lease agreements and, therefore, does not recognize any lease liabilities or right-of-use assets.

(i) Inventories

Stock of food and beverages, stores and operating supplies are valued at lower of cost and net realisable value. Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on a first in first out basis. Net realisable value is the estimated selling price in the ordinary course of business less estimated costs necessary to make sale.

(j) Impairment of Non-Financial Assets

The Company assesses its non-financial assets (such as Property, Plant, and Equipment, intangible assets, etc.) for impairment as per **Ind AS 36**. Non-financial assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

The Company has reviewed its non-financial assets and concluded that there are no indications of impairment. Accordingly, no impairment loss has been recognized during the year.

(k) Provisions

- **General:**
  Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.
Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources will be required to settle the obligation, the provision is reversed.

- **Contingent Assets / Liabilities:**
  Contingent assets are not recognised. However, when realisation of income is virtually certain, then the related asset is no longer a contingent asset, and is recognised as an asset.
  Contingent liabilities are disclosed in notes to accounts 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 Company 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.

However, presently Company does not have contingent asset and liability.

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(l) Retirement and Other Employee Benefits

- **Provident Fund (Defined Contribution Scheme)**

  The Company makes contributions to the **Government Provident Fund (PF)**, which is a defined contribution plan. The Company contributes a fixed percentage of the employee's salary to the Provident Fund, as per the statutory requirements.

The contribution to the Provident Fund is recognized as an expense in the Statement of Profit and Loss as and when the employee earns the related salary.

- **Gratuity (Defined Benefit Scheme)**

  The Company provides for gratuity, a defined benefit plan, which is payable to eligible employees upon termination of their employment, as per the provisions of the **Payment of Gratuity Act, 1972.** The liability for gratuity is determined based on an **actuarial valuation** at the end of each reporting period.

The actuarial gain or loss is recognized in the **other comprehensive income (OCI)** for the year in which it occurs.

- **Short-term and Other Long-term Employee Benefits**

a. Short-term obligations
Liabilities for wages, salaries and bonus, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

b. Other long-term employee benefit obligations
No other long term employee benefit obligations are recognized by the Company.

The obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting period, regardless of when the actual settlement is expected to occur.

(m) Financial Instruments

Equity Instruments
There is no financial instrument except equity instruments.

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

(n) Cash and Cash Equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less from the date of acquisition and highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value., which are subject to an insignificant risk of changes in value.

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(o) Cash Flow Statement

Cash flows are reported using the indirect method prescribed in Ind AS 7, where by profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

(p) Indirect Taxes

Goods & Service Tax paid on acquisition of assets or on incurring expenses

Expenses and assets are recognised net of the amount of sales/ GST paid, except:

- When the tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the tax paid is recognised as part of the cost of acquisition of the asset or as part of the expense item, as applicable
- When receivables and payables are stated with the amount of tax included

The net amount of tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the balance sheet.

(q) Earnings Per Share (EPS)

Basic EPS is calculated by dividing the profit for the year attributable to ordinary equity shareholders of the Company by the weighted average number of Equity shares outstanding during the year.

Diluted EPS is calculated by dividing the profit attributable to ordinary equity shareholders of the Company by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

(r) Debtors

Trade receivables are recognized at their original invoice amount, which is the fair value of the consideration to be received. Receivables are classified as current assets if the amounts are due within 12 months from the reporting date. The Company does not generally provide for bad debts, as all trade receivables are due within 6 months from the reporting date and are considered collectible.

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EXPLANATORY NOTES TO FINANCIAL STATEMENTS

3. Property, plant and equipment

(Rupees in Hundreds)

Particulars	Land	Building	Plant and machinery	Furniture and fixtures	Office Equipment	Computer	Vehicle	Total
Gross carrying amount								
At 01 April 2024								
Opening Gross Carrying amount	20,096.45	2,29,227.57	50,133.78	58,775.03	5,812.77	9.78	17,262.28	3,81,317.66
Additions	-	-	-	-	-	-	-	-
Disposal	-	-	-	-	-	-	-	-
At 31 March 2025	**20,096.45**	**2,29,227.57**	**50,133.78**	**60,865.03**	**5,812.77**	**9.78**	**17,262.28**	**3,83,407.66**
Additions	-	-	-	-	-	-	-	-
Disposal	-	-	-	-	-	-	-	-
At 31 March 2026	**20,096.45**	**2,29,227.57**	**50,133.78**	**60,865.03**	**5,812.77**	**9.78**	**17,262.28**	**3,83,407.66**
Accumulated Depreciation								
At 01 April 2024	-	**90,697.82**	**34,651.54**	**46,852.52**	**5,475.88**	-	**16,468.14**	**1,94,145.90**
Depreciation charged during the year	-	4,628.86	1,652.53	3,630.80	11.08	-	-	9,923.27
Disposal	-	-	-	-	-	-	-	-
At 31 March 2025	-	**95,326.68**	**36,304.07**	**50,483.32**	**5,486.96**	-	**16,468.14**	**2,04,069.17**
Depreciation charged during the year	-	4,628.86	1,497.85	3,279.14	-	-	-	9,405.85
Disposal	-	-	-	-	-	-	-	-
At 31 March 2026	-	**99,955.54**	**37,801.92**	**53,762.46**	**5,486.96**	-	**16,468.14**	**2,13,475.02**
Net Carrying Amount (CY)	**20,096.45**	**1,29,272.03**	**12,331.86**	**7,102.57**	**325.81**	**9.78**	**794.14**	**1,69,932.64**
Net Carrying Amount (PY)	**20,096.45**	**1,33,900.89**	**13,829.71**	**10,381.71**	**325.81**	**9.78**	**794.14**	**1,79,338.49**

(Rupees in Hundreds)

4. Non-Current - Financial Assets

	As at 31.03.2026	As at 31.03.2025
4.1. Investments		
Unquoted – Non Trade at cost		
Government Securities		
Indira Vikas Patras	650.00	650.00
National Savings Certificates	100.00	100.00
Total A	750.00	750.00
Quoted-Non Trade		
Investment in Equity Instruments		
Carried at fair value through Other Comprehensive Income		
• GFL Limited (980 equity shares of Rs.1 each fully paid)	367.89	536.84
• Gujarat Fluorochemicals Limited (550 equity shares of Rs.1 each fully paid)	13,627.35	22,110.00
• Darshan Oils Ltd.(1800 equity shares of Rs.10 each fully paid)	107.10	662.40
• Frontier Springs Ltd.(100 equity shares of Rs.10 each fully paid)	1,242.95	1,242.95
• Premier Auto Electric Ltd.(50 equity shares of Rs.10 each fully paid)	1.85	1.85
• Inland Printers Ltd.(100 equity shares of Rs.10 each fully paid)	90.52	90.52
• Jindal Steel & Power Ltd.(9400 equity shares of Rs.10 each fully paid)	83,482.50	85,258.00
• RBL Bank Ltd.(80 equity shares of Rs.10 each fully paid)	-	140.99
• Tata Motors Ltd.(1500 equity shares of Rs.10 each fully paid)	10,365.00	10,654.50
• Titagarh Rail System Ltd.(1300 equity shares of Rs.10 each fully paid)	-	10,380.50
• Welspun Corp. Ltd.(700 equity shares of Rs.10 each fully paid)	8,533.35	6,300.00
• U.S. 64 Scheme (UTI)(100 equity shares of Rs.10 each fully paid)	108.60	108.60
• Dynamatic Technologies Ltd. (35 Equity Shares of Rs. 10 each fully paid)	3,153.50	-
• Prime Securities Ltd. (1200 Equity shares of Rs. 10 each fully paid)	3,243.60	-
• JP Power Ventures Ltd. (13000 Equity shares of Rs. 10 each fully paid)	1,825.20	-
• Prime Securities Ltd. (2378 Equity shares of Rs. 10 each fully paid)	6,427.73	-
• Reliance Industries Ltd. (210 Equity shares of Rs. 10 each fully paid)	2,822.19	-
• Titan Company Ltd. (50 Equity shares of Rs. 10 each fully paid)	1,975.70	-
• TVS Motor Company Ltd. (50 Equity shares of Rs. 10 each fully paid)	1,681.90	-
Total B	1,39,056.94	1,37,487.16
Total (A + B)	1,39,806.94	1,38,237.16

	As at 31.03.2026	As at 31.03.2025
4.2. Other Financial Assets		
(Unsecured, considered good)		
Security Deposit	1,895.67	1,895.67
MAT Credit Entitlement	4,680.99	3,969.07
	6,576.66	5,864.74

	As at 31.03.2026	As at 31.03.2025
5. Inventories		
(valued at lower of cost and net realisable value)		
Raw Material	2,488.42	578.22
Others – Apartment Stock	1,72,946.51	1,72,946.51
	1,73,524.73	1,73,524.73

	As at 31.03.2026	As at 31.03.2025
6. Current - Financial Assets		
6.1 Trade Receivables		
(Unsecured, considered good)		
Trade Receivables	1,884.80	460.62
	1,884.80	460.62

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(Rupees in Hundreds)

The Ageing Schedule of Trade Receivable for the current reporting period is as follows						
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months-1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
(i) Undisputed Trade receivables-considered good	1,884.80	-	-	-	-	1,884.80
(ii) Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

The Ageing Schedule of Trade Receivable for the Previous reporting period is as follows						
Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months-1 year	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
(i) Undisputed Trade receivables-considered good	460.62	-	-	-	-	460.62
(ii) Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

6.2. Cash & Cash Equivalent	As at 31.03.2026	As at 31.03.2025
Balances with Banks	39,840.86	23,272.76
Current accounts	2,647.44	3,214.96
Cash in hand	42,488.30	26,487.72

7. Current Tax Assets (Net)	As at 31.03.2026	As at 31.03.2025
TDS Receivable	4,667.57	4,328.01
	4,667.57	4,328.01

8. Other Current Assets	As at 31.03.2025	As at 31.03.2024
Unsecured, Considered Good		
Advance to Supplier	-	2,000.00
Prepaid Expenses	752.29	761.52
Other Advances	2.00	182.89
	754.29	2,944.41

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9. Share Capital*

(Rupees in Hundreds)

Authorised equity share capital

	Number of shares	Amount
As at 1 April 2024	1,10,00,000	5,50,000.00
Increase during the year	-	-
As at 31 March 2025	1,10,00,000	5,50,000.00
Increase during the year	-	-
As at 31 March 2026	1,10,00,000	5,50,000.00

Issued, Subscribed and Fully paid up equity share capital

	Number of shares	Amount
As at 1 April 2024	60,14,000	3,00,700.00
Increase during the year	-	-
As at 31 March 2025	60,14,000	3,00,700.00
Increase during the year	-	-
As at 31 March 2026	60,14,000	3,00,700.00

Movement in equity share capital

	Number of shares	Amount
As at 1 April 2024	60,14,000	3,00,700.00
Increase during the year	-	-
As at 31 March 2025	60,14,000	3,00,700.00
Increase during the year	-	-
As at 31 March 2026	60,14,000	3,00,700.00

Details of shareholders holding more than 5% shares in the company

Name of Shareholders	Number of shares		% of total shares	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
Vipin Aggarwal	14,52,400	14,52,400	24.15%	24.15%
Meena Aggarwal	18,12,060	18,12,060	30.13%	30.13%
Vipin Aggarwal HUF	10,03,740	10,03,740	16.69%	16.69%

For the Year Ended 31 March, 2026			
Promotor's Name	No of shares	% of total shares	% Change during the year
Vipin Aggarwal	14,52,400	24.15%	0%
Meena Aggarwal	18,12,060	30.13%	0%
Vipin Aggarwal HUF	10,03,740	16.69%	0%

For the Year Ended 31 March, 2025			
Promotor's Name	No of shares	% of total shares	% Change during the year
Vipin Aggarwal	14,52,400	24.15%	0%
Meena Aggarwal	18,12,060	30.13%	0%
Vipin Aggarwal HUF	10,03,740	16.69%	0%

**The Company has only one class of equity shares having a par value of ₹5 per share.*

**The holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders. However, no such preferential amount exist currently.*

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(Rupees in Hundreds)

10. Other Equity

Particulars	Special Reserve Fund (as per section 45-IC of RBI Act,1934)	Retained Earnings	General Reserve	Remeasurement of post employement benefit obligation, net of tax (Item of OCI)	Remeasurement of Investments, net of tax (Item of OCI)	Total
Current Reporting Period						
Balance at the beginning of the Current reporting period 01-04-2025	-	40,220.32	36,603.19	1,984.19	1,01,692.90	1,80,500.60
Profit for the year / transfers	-	-2,141.70	-	450.35	11,421.32	9,729.97
Balance at the end of the current reporting period 31-03-2026	-	38,078.62	36,603.19	2,434.54	1,13,114.22	1,90,230.57
Previous Reporting Period						
Balance at the beginning of the earlier reporting period 01-04-2024	3,000.00	35,490.11	33,603.19	2,175.28	89,003.00	1,63,271.58
Profit for the year / transfers	3000.00	4730.21	3000.00	-191.09	12,689.90	17,229.02
Balance at the end of the previous reporting period 31-03-2025	-	40,220.32	36,603.19	1,984.19	1,01,692.90	1,80,500.80

		As at 31.03.2026	As at 31.03.2025
11	**Deferred Tax Liabilities (net)**		
	Accelerated depreciation	14,964.69	14,024.36
	Gratuity Payable	`86.58	7.68
	Ind AS Adjustments	26,023.85	29,378.20
		41,075.12	**43,410.23**

		As at 31.03.2026	As at 31.03.2025
12	**Long Term Provisions**		
	Income Tax Payable	5,004.00	-
	Retirement benefits	616.54	754.46
		5,620.28	**754.46**

		As at 31.03.2026	As at 31.03.2025
13	**Trade Payables**		
	Due to Micro, Small and Medium Enterprises	-	-
	Others	1,725.24	1,703.41
		1,725.24	**1,703.41**

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The Ageing Schedule of Trade Payable for the current reporting period is as follows:

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 yr.	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
(i) MSME*	-	-	-	-	-
(ii) Others	1,725.24	-	-	-	1,725.24
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

The Ageing Schedule of Trade Payable for the previous reporting period is as follows:

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 yr.	1-2 yrs.	2-3 yrs.	More than 3 yrs.	
(i) MSME*	-	-	-	-	-
(ii) Others	1,703.41	-	-	-	1,703.41
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

(Rupees in Hundreds)

14 Other Current Liabilities	As at 31.03.2026	As at 31.03.2025
Statutory Dues	423.43	823.04
Salary Payable	1,076.10	1,211.60
TDS Payable	49.82	34.34
Advance from Customer	-	1,393.68
Audit Fee Payable	450.00	450.00
	1,999.35	3,912.66

15 Short Term Provisions	As at 31.03.2026	As at 31.03.2025
Retirement benefits	195.57	204.52
	195.57	204.52

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		For the year ending 31.03.2026	For the year ending 31.03.2025
16	**Revenue from operations**		
	Room tariff	43,526.62	44,052.50
	Restaurant sales	21,951.85	26,890.32
		65,478.47	70,942.84

		For the year ending 31.03.2026	For the year ending 31.03.2025
17	**Other income**		-
	Interest / investment income	386.97	201.11
	Income from Sale of Securities	-	10,695.00
	Income From Sale Of Property	239.42	106.41
	Misc Receipts	482.22	207.62
	Dividend	326.70	1,830.64
	Interest on FDR	1,435.31	13,040.78

(Rupees in Hundreds)

		For the year ending 31.03.2026	For the year ending 31.03.2025
18	**Cost of Material Consumed**		
	Opening stock	578.22	451.65
	Fuel expenses	1,689.09	2,004.85
	Purchases	13,868.93	17,027.88
		16,136.24	19,484.38
	Less: Closing stock	962.02	578.22
		15,174.22	18,906.16

		For the year ending 31.03.2026	For the year ending 31.03.2025
19	**Employment Benefit Expense**		
	Salaries	14,024.92	14,502.46
	Gratuity	303.48	443.88
	Staff welfare	645.43	1,510.15
		14,973.83	16,456.49

		For the year ending 31.03.2026	For the year ending 31.03.2025
20	**Finance Cost**		
	Bank interest and charges	147.62	212.33
		147.62	212.33

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	For the year ending 31.03.2026	For the year ending 31.03.2025
21 Depreciation & Amortisation Expense		
Depreciation	9,405.85	9,923.27
	9,405.85	**9,923.27**

	For the year ending 31.03.2026	For the year ending 31.03.2025
22 Other expenses		
Advertisement & Publicity	486.39	670.98
Audit fees	500.00	500.00
Books and periodicals	26.50	14.80
Commission	2,798.55	1,954.36
Electricity and water	4,695.78	8,053.55
Housekeeping	1,490.88	3,481.96
Insurance	1,111.99	665.21
Internal Audit Fee	-	50.00
Laundry charges	717.40	1,553.80
Membership and subscriptions	545.57	837.58
Miscellaneous expenses	43.56	1300.80
Printing and stationery	48.65	267.70
Listing Fee	3,320.40	3,250.00
Rent,rates & taxes	458.25	613.31
Repairs and maintenance	1,428.18	2,781.22
Telephone and Internet	328.77	325.30
Conveyance & Travelling expenses	692.87	629.32
Loss on Sale of Shares	7,515.51	-
Vehicle Running & Maintenance	576.08	1,034.17
	26,685.33	**27,984.05**

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OTHER DISCLOSURES

23. Earnings per share (Basic EPS and Diluted EPS)

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the Company by the weighted average number of equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the Company by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares). Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

(Rupees in Hundreds)

Earnings per share

	31-Mar-26	31-Mar-25
Profit (loss) attributable to equity shareholders	9,729.97	17,229.01
Weighted average number of equity shares	60,14,000	60,14,000
Basic and diluted earnings per share	0.16	0.29

24. Gratuity

The Company makes provision of such gratuity liability in the books of accounts on the basis of actuarial valuation as per the Projected Unit Credit Method.

Benefit Liability

Particulars	March 31, 2026	March 31, 2025
Gratuity Plan	812.11	958.98
Total	812.11	958.98

25. Commitments and contingencies

A. Commitments

There are no estimated amounts of contracts remaining to be executed on capital account and not provided for as at the reporting date.

(Previous year: Nil)

B. Contingent Liabilities

The Company does not have any pending litigations and proceedings and hence no provisions were required.

(Previous year: Nil)

26. Related Party Disclosures (As per Ind AS 24)

(a) Names of Related Parties

i) Where control exists:

The Company did not have any holding or subsidiary company during the year.

ii) Other related parties with whom transactions have taken place during the year:

- **Key Management Personnel (KMP):**
  - Dr. Mrs. Meena Aggarwal (Director)
  - Mr. Vipin Aggarwal (Director)
  - Mr. Sudhanshu Kumar Nayak (Chief Financial Officer)

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(b) Transactions with Related Parties **(Rupees in Hundreds)**

Description	Nature of Transaction	Key Management Personnel and their Relatives	
		Current Year	Previous Year
Mr. Sudhansu Kumar Nayak (CFO)	Salary	-	2,400

(c) Outstanding Balances at Year-End:

Description	Nature of Transaction	Key Management Personnel and their Relatives	
		Current Year	Previous Year
Mr. Sudhansu Kumar Nayak (CFO)	Salary Payable	-	200

(d) Balance Sheet Transactions :

Description	Nature of Transaction	Key Management Personnel and their Relatives	
		Current Year	Previous Year
Mr. Vipin Aggarwal (Opening Balance)	Short Term Borrowing	-	-
Mr. Vipin Aggarwal (Taken During the Year)	Short Term Borrowing	26,900	3,000
Mr. Vipin Aggarwal (Repay during the Year)	Short Term Borrowing	26,900	3,000
Mr. Vipin Aggarwal (Closing Balance)	Short Term Borrowing	-	-

Commitments with related parties

The Company has not entered into any commitments with related parties during the year.

27. Fair value measurements

Financial instrument by category

	31-Mar-26			31-Mar-25		
	FVTPL	FVOCI	Amortised cost	FVTPL	FVOCI	Amortised cost
Financial assets						
- Investments	-	1,39,806.94	-	-	1,38,237.16	-
- Other financial assets	-	-	6,576.66	-	-	5,864.74
- Cash and cash equivalents	-	-	42,488.30	-	-	26,487.72
- Trade receivables	-	-	1,884.80	-	-	460.62
Total financial assets	**-**	**1,39,806.94**	**50,949.76**	**-**	**1,38,237.16**	**32,813.08**
Financial liability						
- Trade Payable	-	-	1,725.24	-	-	1,703.41
Total financial liability	**-**	**-**	**1,725.24**	**-**	**-**	**1,703.41**

27.1 Fair value hierarchy

The financial assets and financial liabilities that are measured at amortised cost, there fair values upon inception includes judgment and estimates which are classified under Level III as prescribed under the accounting standards. None of the fair value measurement is classified under Level I and Level II.

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Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. This includes mutual funds that have quoted price and are valued using the closing NAV.

Level 2: The fair value of financial instruments that are not traded in an active market (for example, over-the counter derivatives) is determined using valuation techniques which maximize the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

The carrying amounts of trade payables, and cash and cash equivalents are considered to be the same as their fair values, due to their short-term nature.

28. Risk Management

28.1 Financial risk management

The Company's activities do not expose it to credit risk and liquidity risk.

28.2 Market risk management

28.3 Interest rate risk

The Company's does not have any borrowings. They are therefore not subject to interest rate risk as defined in Ind AS 107.

28.4 Price risk

The Company does not have exposure for price risk.

28.5 Foreign currency risk

The Company does not have exposure for foreign currency risk.

29. Capital management

29.1 Risk management

The Company's objectives when managing capital are to

- safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for other stakeholders, and
- Maintain an optimal capital structure to reduce the cost of capital.

29.2 Loan covenants

There are no borrowings in the Company therefore loan covenants are not applicable.

30. Segment information

The Company is engaged in a single business segment i.e. hospitality and related services which constitutes its only reportable segment in accordance with the criteria specified under Ind AS 108. Further the company operates primarily within a single geographical segment i.e. India and hence no separate segment disclosures are required.

31. Events occurring after the reporting period

There have been no material events other than disclosed in the financial statements after reporting date which would require disclosure or adjustments to the financial statements as of and for the year ended 31 March 2026.

32. Amendments by MCA

The Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time.

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33. The Company does not have any long term contracts including derivative contracts for which there are any material foreseeable losses.

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

35. The Government of India promulgated the Micro, Small and Medium Enterprises Development Act, 2006, which came into force with effect from October 02, 2006. As per the Act, the Company is required to identify the Micro, Small and Medium suppliers and pay them interest on overdues beyond the specified period, irrespective of the terms agreed upon with those suppliers.

There is no interest paid/payable during the year by the Company to the suppliers covered under Micro, Small, Medium Enterprises Development Act, 2006.

REGULATORY AND STATUTORY DISCLOSURES

37. **Title deeds of Immovable Property**
The Company holds title deeds of all the immovable property in its name in the current reporting financial year as well as previous reporting period.

38. **Valuation of PP&E, intangible assets and investment property.**
The Company has not revalued its property, plant and equipment or intangible assets during the current or previous year.

39. **Details of Benami Property held**
No Proceedings have been initiated on or are pending against the company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

40. **Borrowing secured against current assets**
The Company has not borrowed any loan or borrowing from bank and financial institutions based on security of current assets during the current reporting period of previous reporting period.

41. **Willful Defaulter**
The Company has not been declared willful defaulter by any bank or financial institution or other lender (as defined under the Companies Act, 2013) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India..

42. **Relationship with struck off companies**
The company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

43. **Companies with number of layers of companies**
The Company does not have any subsidiary company, hence the requirements of this clause are not applicable.

44. **Compliance with approved Scheme(s) of Arrangements**
The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

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45. **Utilization of borrowed funds and share premium**

The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries), neither has received any such amounts from any party for funding any other beneficiary.

46. **Undisclosed Income**

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of accounts.

47. **Details of crypto currency or virtual currency**

The Company has not traded or invested in crypto currency or virtual currency during the current or previous reporting period.

48. **Registration of charges or satisfaction with Registrar of Companies**

There are no charges or satisfactions which are yet to be registered with Registrar of Companies beyond the statutory period.

49. **Loans or Advances given, investment made or guarantee given or security provided to promoters, directors, KMPs and the related parties**

The Company has not granted any loans or advances, made any investments or given any guarantee or provided any security to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person

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

51. The Company have neither advanced or loaned or invested funds nor taken to any other person(s) or entity(ies), including foreign entities (Intermediaries)

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52. Ratios:

Ratio	Numerator/Denominator	Current Reporting Period	Previous Reporting Period	% change as compared to previous reporting period	Explanation
Current Ratio,	Total Current Assets/ Total Current Liabilities	57.45	35.69	60.97%	NA
Debt-Equity Ratio,	Debt consists of current and non current debt/Total equity	0.02	0.01	41.61%	NA
Return on Equity Ratio,	Net profit after tax/Average total equity	2.00%	3.58%	-44.13%	Due to decrease in net profits in current year as compared to previous year.
Inventory turnover ratio,	Revenue from operations/Average Inventory	0.38	0.41	-8.46%	Due to increase in revenue from operations in current year as compared to previous year.
Trade Receivables turnover ratio,	Revenue from operations/Average Trade Receivables	55.84	107.25	-47.94%	Due to increase in revenue from operations in current year as compared to previous year.
Trade payables turnover ratio,	Net Credit Purchase/Average Trade Payable	187.33	102.59	82.60%	Due to decrease in net profits in current year as compared to previous year.
Net capital turnover ratio,	Revenue from operations/Average working capital (i.e. Total current assets less Total current liabilities)	0.31	0.35	-11.76%	NA
Net profit ratio,	Profit for the year/Revenue from operations	14.86%	24.29%	-38.82%	Due to increase in revenue from operations in current year as compared to previous year.
Return on Capital employed,	Profit before tax and finance costs/Capital Employed***	2.53%	4.82%	-47.51%	Due to decrease in net profits in current year as compared to previous year.



53. Previous year figures have been regrouped/ reclassified wherever necessary to correspond with the current year classification

For and on behalf of the Board

VIPIN AGGARWAL
DIRECTOR
DIN 00084395

RAVINDRA MOHAN MANCHANDA
DIRECTOR
DIN 08578188

SUDHANSU KUMAR NAYAK
CHIEF FINANCIAL OFFICER

(VINEETA AGARWAL)
COMPANY SECRETARY

For RAKESH RAJ & ASSOCIATES
CHARTERED ACCOUNTANTS
REGISTRATION NO.005145N)

(ABHISHEK KUMAR)
(PARTNER)
MEMBERSHIP NO.:510429

PLACE: FARIDABAD
DATE: 21.05.2026
UDIN: 25519429TACUPP6744