YEAR ENDED REPORT

VARINDERA CONSTRUCTIONS INTERNATIONAL LIMITED
FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2026

VARINDERA CONSTRUCTIONS INTERNATIONAL LIMITED
FINANCIAL STATEMENTS FOR THE YAER ENDED 31 MARCH 2026

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CATEGORY:	Domestic	Date of Appointment
DIRECTORS:	Garg Sushma	10-Jul-23
	Garg Varinder Kumar	10-Jul-23
	Garg Vivek	10-Jul-23
	Khatri Samir	10-Jul-23
REGISTERED OFFICE ADDRESS:	Camp Bouvet, Rose Belle Mauritius 51803,1518-07 MU.	
BANKER:	Baroda Bank Sir William Newton Street Baroda Building, Port Louis	
AUDITOR :	Auditax Associates LLP Licensed Auditor from FRC 8th Floor Astor Court Block B Georges Guilbert Street Port Louis	

CERTIFICATE FROM THE SECRETARY UNDER SECTION 166(D) OF THE COMPANIES ACT 2001

I Certify to the best of my knowledge and belief that the Company has filed with the Companies

All such returns as are required of VARINDERA CONSTRUCTIONS INTERNATIONAL LTD UNDER THE Companies Act 2001, for the year ended 31 March 2026.

SECRETARY	Date

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF VARINDERA CONSTRUCTIONS LIMITED.

Opinion

We have audited the combined financial statements of **Varindera Constructions Limited** (the Company), which comprise the statements of financial position as at 31 March 2026, and the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows for the year then ended.

In our Opinion, these financial statements give a true and fair view of the financial position **Varindera Constructions Limited** as at 31 March 2026, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards and in compliance with the requirements in the Mauritius Companies Act 2001.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing ("ISAs"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial statements* section of our report. We are independent of the company in accordance with the International Ethics Standards Board for Accountants' *International Code of Ethics for professional Accountants ("IESBA Code")*, and we have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The directors are responsible for the other information. The other information comprises the Corporate Information, Commentary of Directors and Certificate from the Secretary, but does not include the financial statements and our auditors' report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Directors for the financial statements

The directors are responsible for the preparation of financial statements that give a true and fair view in accordance with International Financial Reporting Standards and in compliance with the requirements of the Mauritius Companies Act, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Report on the audit of Financial Statements (continued)

Responsibilities of Directors for the financial statements (continued)

In preparing the financial statements, the directors are 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 the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the Audit of the Financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

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

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

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

- Obtain sufficient appropriate audit evidence and content of the financial information of the business activities of the company to express an opinion on the financial statements. We are responsible for the direction, supervision, and performance of the audit. We remain solely responsible for the audit opinion.

Report on the audit of Financial Statements (continued)

Auditors' responsibilities for the Audit of the Financial statements (continued)

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

Use of this report

This report is made solely for the Company's shareholders, as a body, in accordance with section 205 of Mauritius Companies Act 2001. Our audit work has been undertaken so that we might state to the Company's shareholders those matters we are required to state to the shareholders in our auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company's shareholders as a body, for our audit work, for this report, or for the opinion we have formed.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Mauritius Companies Act 2001, we report as follows:

- We have no relationship with, or any interests in, the company other than in our capacity as auditors;
- We have obtained all the information and explanations we have required; and
- in our opinion, proper accounting records have been kept by the company as far as it appears from our examination of those records.

AAssociates

Auditax Associates
Chartered Certified Accountant
Block B Level 8,
Astor Court,
Georges Guibert Street
Port Louis

IPPILI APPIAH Dharmaraj
License Auditor from FRC

Date: 08.05.2026

VARINDERA CONSTRUCTIONS INTERNATIONAL LIMITE
Statement of Financial Position
As at 31 MARCH 2026

Particulars	Notes	As at 31 MARCH 2026	As at 31 March 2025
ASSETS			
1 **Non-current Assets**			
Property Plant & Equipment	3	95,862,716	-
Capital Working-in- Progress	3a	-	6,331,610
Other Financial Assets	4	27,634,328	3,435,856
Total non-current assets (1)		**123,497,044**	**9,767,466**
2 **Current assets**			
Inventories	5	401,812,328	124,927,185
Financial assets			
(i) Trade receivables	6	33,132,065	-
(ii) Cash and cash equivalents	7	40,377,192	18,740,030
Other current Assets	8	6,150,292	8,256,694
Total current assets (2)		**481,471,877**	**151,923,909**
Total assets (1+2)		**604,968,921**	**161,691,375**
EQUITY AND LIABILITIES			
1 **Equity**			
Share Capital	SOCE	1,000,000	1,000,000
Other Equity	SOCE	(44,151,005)	(15,672,464)
Total equity (1)		**(43,151,005)**	**(14,672,464)**
Liabilities			
2 **Non Current liabilities**			
Financial liabilities			
(i) Borrowings	9	373,577,420	167,077,545
(iii) Other long term liabilities	10	9,858,783	-
Total non-current liabilities (2)		**383,436,203**	**167,077,545**
3 **Current liabilities**			
Financial liabilities			
(i) Trade payables	11	33,871,670	859,188
Other current liabilities	12	230,812,053	8,427,106
Total current liabilities (3)		**264,683,723**	**9,286,294**
Total equity and liabilities (1+2+3)		**604,968,921**	**161,691,375**

Material accounting policies	2
Accompanying Notes to Financial Statements	3-23

As per our report of even date attached

For Auditax Associates LLP
Chartered Certified Accountant

For and on behalf of board of directors of
VARINDERA CONSTRUCTIONS INTERNATIONAL LIM

Varinder Kumar Garg
Director

Vivek Garg
Director

Place: Port Louis
Date: 08.05.2026

Place: Port Louis

Varindera Constructions International Limited
MAURITIUS

VARINDERA CONSTRUCTIONS INTERNATIONAL LIMITED
Statement of Comprehensive Income
For the year ended 31st March 2026

Particulars	Notes	For the year ended 31 March 2026	For the year ended 31 March 2025
I Income			
Revenue	13	26,659,453	18,260,272
Other Income	14	9,736,277	169,528
Total Income (I)		**36,395,730**	**18,429,800**
II Expenses			
Cost of Material Consumed	16	4,445,604	-
Construction expenses	17	5,049,453	14,257,031
Finance Costs	18	35,308,912	11,780,657
Depreciation	3a	34,149	-
Other Expenses	19	19,655,769	2,884,826
Total expenses (II)		**64,493,887**	**28,922,514**
III Profit before tax (I - II)		**(28,098,157)**	**(10,492,714)**
IV Tax expense			
Taxation for the year/period	20	-	-
Total tax expense		**-**	**-**
V Profit for the year (III - IV)		**(28,098,157)**	**(10,492,714)**
VI Other Comprehensive Income:			
Items that will not be reclassified to profit or loss		380,383.51	23,239.00
Income tax relating to items that will not be reclassified to profit or loss		-	-
Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period) (V +VI)		**(28,478,541)**	**(10,469,475)**

Material accounting policies	2
Accompanying Notes to Financial Statements	3-23

As per our report of even date attached

For Auditax Associates LLP
Chartered Certified Accountant

Place: Port Louis
Date: 08.05.2026

For and on behalf of board of directors of
Varindera Constructions International Limited

Varinder Kumar Garg
Director

Vivek Garg
Director

Place: Port Louis

Varindera Constructions International Limited
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VARINDERA CONSTRUCTIONS INTERNATIONAL LIMITED
Statement of Cash flow
For the year ended 31st March 2026

Particulars	For the year ended 31 March 2026	For the Year ended 31 March 2025
A. Cash flows from operating activities		
Profit/(Loss) before Tax	(28,098,157)	(10,492,714)
Adjustments for :		
Interest Expenses	35,308,912	11,710,287
Interest income	(1,071,731)	-
Foreign exchange Loss/(Gain)	380,384	(146,288)
Depreciation and amortisation expense	34,149	-
Operating profit before Changes in working capital	**6,553,557**	**1,071,285**
Changes in working capital	-	
Decrease/(increase) in inventories	(276,885,143)	(6,826,665)
Decrease/(increase) in trade receivables	(33,132,065)	-
(Decrease)/increase in other Liability	222,384,947	(4,107,082)
Decrease/(Increase) in other assets	(2,106,402)	(7,861,407)
Increase/(Decrease) in trade payables	(33,012,482)	512,123
Increase/(Decrease) in Liabilities	9,858,783	-
Increase/(decrease) in other financial liabilities	-	(34,500)
Net Cash from/(used)in operation	**(106,338,805)**	**(17,246,247)**
Income-taxes paid	-	-
Net cash generated from/(used) operating activities (A)	**(106,338,805)**	**(17,246,247)**
B. Cash flows from Investing activities		
Purchases of property, plant and equipment	(89,531,106)	(1,005,175)
Investment in deposits (net) with banks	(24,198,472)	(3,435,856)
Net cash generated from/(used) in investing activities (B)	**(113,729,578)**	**(4,441,031)**
C. Cash flows from financing activities		
Net Proceeds/(Repayment) from borrowings	206,396,634	34,898,607
Interest Paid	35,308,912	-
Net cash from/(used) in financing activities (C)	**241,705,546**	**34,898,607**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**21,637,163**	**13,211,329**
Cash and cash equivalents at the beginning of the year	18,740,029	5,528,700
Cash and cash equivalents at the end of the year/Period	**40,377,192**	**18,740,029**

Material accounting policies	2
Accompanying Notes to Financial Statements	3-23

As per our report of even date attached

For Auditax Associates LLP
Chartered Certified Accountant

Place: Port Louis
Date: 08.05.2026

For and on behalf of board of directors of
Varindera Constructions International Limited

Varinder Kumar Garg
Director

Vivek Garg
Director

Place: Port Louis

Varindera Constructions International Limited
MAURITIUS

VARINDERA CONSTRUCTIONS INTERNATIONAL LIMITED
Statement of Changes in Equity
As at 31 MARCH 2026

Particulars	Share Capital	Shareholders' Fund	Retained Earnings	Item of Other Comprehensive Income	Provision for Tax	Total Equity
Balance as at 1 April 2024		**1,000,000**	**(5,202,990)**	**-**	**-**	**(4,202,990)**
Profit/(loss) for the Period	-	-	(10,492,714)	23,240	-	(10,469,474)
Addition during the Period	-	-	-	-	-	-
Profit withdrawn	-	-	-	-	-	-
Balance as at 31 March 2025	**-**	**1,000,000**	**(15,695,704)**	**23,240**	**-**	**(14,672,464)**
Balance as at 1 April 2025		**1,000,000**	**(15,695,704)**	**23,240**	**-**	(14,672,464)
Profit/(loss) for the Period		-	(28,098,157.45)	380,384	-	(28,478,541)
Addition during the Period		-	-	-		-
Profit withdrawn		-	-	-		-
Balance as at 31 March 2026	**-**	**1,000,000**	**(43,793,861)**	**(357,144)**	**-**	**(43,151,005)**

-

-

Material accounting policies	**2**
Accompanying Notes to Financial Statements	**3-23**

As per our report of even date attached

For Auditax Associates LLP
Chartered Certified Accountant

Place: Port Louis
Date: 08.05.2026

For and on behalf of board of directors of
Varindera Constructions International Limited

Varinder Kumar Garg
Director

Vivek Garg
Director

Place: Port Louis

Varindera Constructions International Limited
MAURITIUS

VARINDERA CONSTRUCTIONS INTERNATIONAL LIMITED

Notes forming part of financial statements

3 Property, Plant and Equipment

Amount in MUR

Particulars	LAND	Building	Furniture and Fittings	Total
Gross Carrying Amount				
As at 1 April 2025	-		-	-
Additions	20,000,000	75,537,398	527,212	20,527,212
Disposal/ adjustments	-		167,744	167,744
As at 31 March 2026	**20,000,000**	**75,537,398**	**359,468**	**20,359,468**
Accumulated Depreciation				
As at 1 April 2025	-	-	-	-
Additions	-	-	34,149	34,149
Disposal/ adjustments	-	-	-	-
As at 31 March 2026	**-**	**-**	**34,149**	**34,149**
Net Block				
As at 1 April 2025	-		-	-
Additions	20,000,000	75,537,398	493,062	96,030,460
Disposal/ adjustments	-		167,744	167,744
As at 31 March 2026	**20,000,000**	**75,537,398**	**325,318**	**95,862,716**

3a Capital Work in Progress

Particulars	MUR	Total
Gross Carrying Amount		
As at 1 April 2024	**5,326,435**	**5,326,435**
Additions	1,005,175	1,005,175
Disposal/ adjustments	-	-
As at 31 March 2025	**6,331,610**	**6,331,610**
As at 1 April 2025	6,331,610	6,331,610
Additions	89,205,788	89,205,788
Disposal/ adjustments / Capitalization	(20,000,000)	(20,000,000)
Disposal/ adjustments / Capitalization on 31st March 2026	(75,537,398)	(75,537,398)
As at 31 March 2026	-	-
Net Carrying amount as at 31 March 2026	**-**	**-**
Net Carrying amount as at 31st March 2025	**6,331,610**	**6,331,610**

Varindera Constructions International Limited
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4 Other financial assets

Particulars	As at March 31, 2026	As at March 31, 2025
Deposits with banks having remaining maturity of more than 12 months	27,634,328	3,435,856
Total other financial assets	**27,634,328**	**3,435,856**

5 Inventories

Particulars	As at March 31, 2026	As at March 31, 2025
(The Inventory is valued at lower of cost and net realizable value)		
Project material, including Work in progress	401,812,328	124,927,185
Work in progress	-	-
Total Inventories	**401,812,328**	**124,927,185**

6 Trade receivables

Particulars	As at March 31, 2026	As at March 31, 2025
Trade Receivables-Unsecured considered good	33,132,065	-
Total trade receivables	**33,132,065**	**-**

7 Cash and cash equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Balances with banks:		
- In current account	40,377,192	18,740,030
- Cash Hand	-	-
Total cash and cash equivalents	**40,377,192**	**18,740,030**

7 Other Current Assets

Particulars	As at March 31, 2026	As at March 31, 2025
Balance with Government authorities	4,539,668	605,074
Prepaid Insurance	10,827	258,496
Labour Advance	-	87,898
Advance to Suppliers	1,426,397	7,305,226
Advance to Employees	173,400	-
Total other Current Assts	**6,150,292**	**8,256,694**

9 Borrowings

Particulars	As at March 31, 2026	As at March 31, 2025
Un-Secured		
Others		
-From Related Party (Holding Company)	522,330,415	167,077,545
Total borrowings	**522,330,415**	**167,077,545**
Less: disclosed as current maturities under short term borrowings	(148,752,995)	-
Total non-current borrowings	**373,577,420**	**167,077,545**

10 Other long term liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Security Deposit	6,432,452	-
Other Payables	3,426,331	-
Total other financial liabilities	**9,858,783**	**-**

11 Trade Payables

Particulars	As at March 31, 2026	As at March 31, 2025
Trade Payables	33,871,670	859,188
Total Trade Payables	**33,871,670**	**859,188**

12 Other current liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Advance from customers	78,533,610	8,427,106
Current maturities of Long term borrowings	148,752,995	-
Statutory dues payable	3,525,448	-
Total other current liabilities	**230,812,053**	**8,427,106**

Varindera Constructions International Limited
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13 Revenue from operations

Particulars	For the year Ended 31 March 31, 2026	For the year Ended 31 March 31, 2025
Revenue from contracts with customers		
Sale of services		
Construction Income	26,659,453	18,260,272
		-
Total revenue from operations	**26,659,453**	**18,260,272**

14 Other income

Particulars	For the year Ended 31 March 31, 2026	For the year Ended 31 March 31, 2025
Interest Incomes	1,071,731	-
Lease Rental	8,292,424	
Net gain on foreign currency transactions	-	169,528
Miscellaneous Income	372,122	-
Total Other income	**9,736,277**	**169,528**

16 Cost of materials consumed

Particulars	For the year Ended 31 March 31, 2026	For the year Ended 31 March 31, 2025
Inventory of construction materials at the beginning of the year	124,927,185	118,100,520
Add: Purchase of construction material	281,330,747	6,826,665
	406,257,932	**124,927,185**
Less: Inventory of construction materials at the end of the year	401,812,328	124,927,185
Cost of materials consumed	**4,445,604**	**-**

17 Construction expenses

Particulars	For the year Ended 31 March 31, 2026	For the year Ended 31 March 31, 2025
Labour charges	4,500,159	13,945,642
Other construction expenses	549,294	311,389
Total Construction expenses	**5,049,453**	**14,257,031**

18 Finance cost

Particulars	For the year Ended 31 March 31, 2026	For the year Ended 31 March 31, 2025
Bank charges	84,878	70,370
Int on Security Deposit on Leased Assets	282,011	-
Interest on borrowings	34,942,023	11,710,287
Total Finance Cost	**35,308,912**	**11,780,657**

Varindera Constructions International Limited
MAURITIUS

19 Other Expenses

Particulars	For the year Ended 31 March 31, 2026	For the year Ended 31 March 31, 2025
Rates & Taxes	475,622	1,187,259
Utility Expenses	146,061	-
Net Loss on foreign currency transactions	14,278,770	-
Legal and professional expenses	1,107,425	717,467
Marketing Expenses	2,765,038	-
Miscellaneous Expense	882,853	980,100
Total other expenses	**19,655,769**	**2,884,826**

20 Tax expense

The current tax on the branch's loss before taxation differs from the theoretical amount that would arise using the basic tax rate of the branch as follows:

Particulars	For the year Ended 31 March 31, 2026	For the year Ended 31 March 31, 2025
Profit/(Loss) before Taxation	-	-
Tax Calculated at a rate of 15%	-	-
Tax Charge	-	-
Payable to CSR Fund	-	-
Total Payable to the MRA	-	-

Varindera Constructions International Limited
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21 Financial Risk Management

The company's activities expose it to a variety of financial risks through its financial assets and financial liabilities.

The most impotant components of financial risk are:

(a) Market Risk (which includes currency risk and inetrest rate risk)

(b) Credit Risk

(c) Liquidity risk

(d) Capital Management

(a) Market Risk

Market risk represents the potential loss that can be caused by a change in the market value of financial instruments. The Company exposure to market risk is determined by a number of factors, including interest rates, foreign currency exchange rates and market volatility.

(b) Credit Risk

At reporting date there were not significant concentrations of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position.

(c) Liquidity risk Management

The Company manages liquidity risk by maintaining adequate reserves and banking facilities, by continuously forecasting cash flows and matching the maturity profiles of financial assets and liabilities. The maturity profile of the financial liabilities is summarized as follows:

Particulars	0 - 1 years	1 to 5 years	> 5 years	Total
March 31, 2026				
Trade & Other Receievale	39,282,357	-	-	39,282,357
Borrowings	206,396,634	167,180,786	-	373,577,420
Trade payables	33,871,670	-	-	33,871,670
Total	**279,550,662**	**167,180,786**	**-**	**446,731,448**

Particulars	0 - 1 years	1 to 5 years	> 5 years	Total
March 31, 2025				
Trade & Other Receivable	8,256,694	-	-	8,256,694
Borrowings	-	167,077,545	-	167,077,545
Trade payables	859,188	-	-	859,188
Total	**9,115,882**	**167,077,545**	**-**	**176,193,427**

(d) Capital risk Management

The Company manages its capital to ensure that the Company will be able to continue as a going concern while maximizing the return to stakeholders through the optimization of the debt and equity balance. The branch's overall strategy remains unchanged from 2023.

Varindera Constructions International Limited
MAURITIUS

VARINDERA CONSTRUCTIONS INTERNATIONAL LIMITED

Notes forming part of financial statements

22 Contingencies

Branch has no contingent liabilities as at the reporting date.

23 Events after Reporting date

There are no events after the reporting period which may have a material effect on the financial statement as at 30 June 2025.

24 Estimates and judgements are continuously evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are discussed below

Limitation of sensitivity analysis

Sensitivity analysis in respect of the market risk demonstrates the effect of a change in a key assumption while other assumptions remain unchanged. In reality, there is a correlation between the assumptions and other factors. It should also be noted that these sensitivities are non-linear and larger or smaller impacts should not be interpolated or extrapolated from the results. Sensitivity analysis does not take into account that the Company's assets and liabilities are actively managed. Other limitations include the use of hypothetical market movements to demonstrate potential risk that only represent the Company's views of possible near-term market changes that cannot be predicted with any certainty.

As per our report of even date attached

For Auditax Associates LLP
Chartered Certified Accountant

Place: Port Louis
Date: 08.05.2026

For and on behalf of board of directors of
VARINDERA CONSTRUCTIONS INTERNATIONAL LIMITED

Varinder Kumar Garg
Director

Vivek Garg
Director

Place: Port Louis

Varindera Constructions International Limited
MAURITIUS