TAANJ QUARTZ INC

Address : 600 N BROAD STREET SUITE 56134, MIDDLE TOWN, DELWARE 19709 USA

BALANCE SHEET AS AT 31th March 2026

(Amount in '000)

Sr. No.	Particulars	Note No.	31th March 2026	31st March 2025
	ASSETS			
(1)	**Non-current assets**			
	(a) Property, Plant and Equipment		-	-
	(b) Financial Assets			
	(i) Investments		-	-
	(c) Other non-current assets		-	-
	Total non-current assets		-	-
(2)	**Current assets**			
	(a) Inventories		-	-
	(b) Financial Assets			
	(i) Investments		-	-
	(ii) Trade receivables	1	-	-
	(iii) Cash and cash equivalents	2	-	1,540.99
	(iv) Other Bank Balance		-	-
	(v) Loans		-	-
	(c) Current Tax Assets (net)		-	-
	(d) Other current assets	3	659.21	-
	Total current assets		659.21	1,540.99
	TOTAL ASSETS		659.21	1,540.99
	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share capital	4	753.30	753.30
	(b) Other Equity	5	(1,727.01)	(968.48)
	Total equity		(973.71)	(215.18)
	LIABILITIES			
(1)	**Non-current liabilities**			
	(a) Financial Liabilities			
	(i) Borrowings		-	-
	(b) Provisions		-	-
	(c) Deferred tax liabilities (net)		-	-
	Total Non-Current Liabilities		-	-
(2)	**Current liabilities**			
	(a) Financial liabilities			
	(i) Borrowings		-	-
	(ii) Trade payables	6	217.13	466.81
	(iii) Other financial liabilities		-	-
	(b) Other current liabilities			-
	(c) Provisions	7	1,415.79	1,289.36
	(d) Current tax liabilities (net)		-	-
	Total current liabilities		1,632.92	1,756.17
	Total liabilities		1,632.92	1,756.17
	TOTAL EQUITY AND LIABILITIES		659.21	1,540.99

As per our Audit Report of even date
For S. Bhargava and Associates
Chartered Accountants
Firm Reg. No. 003191C

S. BHARGAVA ASSOCIATES JAIPUR Chartered Accountants

S N Khandelwal
(Partner)
Membership No. 073048

Place: Udaipur
Date :22-05-2026

For and on behalf of the Board
TAANZ QUARTZ INC

Kapil Agarwal
Director

TAANJ QUARTZ INC

Address : 600 N BROAD STREET SUITE 56134, MIDDLE TOWN, DELWARE 19709 USA

Statement of Profit & Loss for the Year Ended March 2026

(Amount in '000)

	Particulars	Note No.	Quarter Ended 31st March 2026	Quarter Ended 31st Dec 2025	Quarter Ended 31st March 2025	Year Ended 31st March 2026	Year Ended 31st March 2025
I	Revenue from Operations		-	-	-		-
II	Other Income	8	0.34	-	-	0.34	-
III	Total Revenue(I+II)		0.34	-	-	0.34	-
IV	EXPENSES						
	Purchases		-	-	-		-
	(Increase)/decrease in inventories of finished goods, work-in-progress and traded goods		-	-	-		-
	Employee benefit expense		-	-	-		-
	Depreciation and amortization expense		-	-	-		-
	Finance cost	9	18.68	13.48	12.76	102.11	127.07
	Other expense	10	642.60	6.24	435.40	656.75	170.17
	Total expenses		661.28	19.72	448.16	758.86	297.24
V	Profit/(Loss) before exceptional items and tax from operations(III-IV)		(660.93)	(19.72)	(448.16)	(758.52)	(297.24)
VI	Exceptional items				-	-	-
VII	Profit/(Loss)before tax from operations (V+VI)		(660.93)	(19.72)	(448.16)	(758.52)	(297.24)
VIII	Tax expense						
	Current tax						-
	Deferred Tax						-
	Tax in respect of earlier years						
IX	Profit/(Loss) of the Period (VII-VIII)		(660.93)	(19.72)	(448.16)	(758.52)	(297.24)
X	Other Comprehensive Income						
a	(i) Items that will not be reclassified to profit or loss		-	-	-		-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	-		-
b	(i) Items that will be reclassified to profit or loss		-	-	-		-
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-	-		-
	Total Comprehensive Income(IX+X)		(660.93)	(19.72)	(448.16)	(758.52)	(297.24)
	Earnings per Equity Shares						
	1) Basic (in ₹)		(66.09)	(1.97)	(44.82)	(75.85)	(29.72)
	2) Diluted (in ₹)		(66.09)	(1.97)	(44.82)	(75.85)	(29.72)

As per our Audit Report of even date
For S. Bhargava and Associates
Chartered Accountants
Firm Reg. No. 003191C

S N Khandelwal
(Partner)
Membership No. 073048
Place: Udaipur
Date :22-05-2026

For and on behalf of the Board
TAANZ QUARTZ I

Kapil Agarwal
Director

TAANJ QUARTZ INC

Address : 600 N BROAD STREET SUITE 56134, MIDDLE TOWN, DELWARE 19709 USA

CASH FLOW STATEMENT FOR THEYEAR ENDED 31st March 2026

(Amount in '000)

Particulars	Year Ended 31-03-2026	Year Ended 31-03-2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit Before Taxation	(758.52)	(297.24)
Adjustments for:		
Depreciation and Amortisation Expenses	-	-
Dividend Received	-	-
Finance Cost	-	-
FVTOCI On Realisation	-	-
Cash flow before working capital changes	(758.52)	(297.24)
Adjustments for working capital changes:		
Increase/(Decrease) in Current Tax Liabilities (Net)	-	-
(Increase)/Decrease in Trade Receivables	-	-
Increase/(Decrease) in Other Current Liabilities	-	-
Increase/(Decrease) in Other Financial Current Liabilities	-	-
Increase/(Decrease) in Trade Payables	(249.68)	(123.33)
Increase/(Decrease) in Provisions	126.42	32.58
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in Other Current Assets	(659.21)	-
Cash flow from operations	**(1,540.99)**	**(387.98)**
Income Taxes Paid	-	-
Cash flow from operating activities	**(1,540.99)**	**(387.98)**
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from Current Investment	-	-
(Increase)/Decrease in Invesments	-	-
Proceeds from Loans and Advances	-	-
Capital Expenses	-	-
Dividend Received	-	-
(Increase)/Decrease in Non Current Investments	-	-
Cash flow from investing activities	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Finance Cost	-	-
Issue of Share Capital	-	-
Increase/(Decrease) in Borrowings	-	-
Cash flow from financing activities	-	-
Net increase in cash and cash equivalents	**(1,540.99)**	**(387.98)**
Cash and cash equivalents at beginning of period	**1,540.99**	**1,928.97**
Cash and cash equivalents at end of period	**0.00**	**1,540.99**

As per our Audit Report of even date
For S. Bhargava and Associates
Chartered Accountants
Firm Reg. No. 003191C

BHARGAVA ASSOCIATES JAIPUR Chartered Accountants

S N Khandelwal
(Partner)
Membership No. 073048
Place: Udaipur
Date :22-05-2026

For and on behalf of the Board
TAANZ QUARTZ INC

Kapil Agarwal
Director

TAANZ QUARTZ INC

Notes to the IND AS Financial Statement for the Quarter and year ended 31th March 2026

Note : 01 Trade Receivables

Trade Receivables ageing schedule (25-26)

(Amount in '000)

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables — considered good	-	-	-	-	-	-	-
(ii) Undisputed Trade Receivables — which have significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed Trade Receivables — credit impaired	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables— considered good	-	-	-	-	-	-	-
(v) Disputed Trade Receivables — which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables — credit impaired	-	-	-	-	-	-	-

Trade Receivables ageing schedule (24-25)

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables — considered good	-	-	-	-	-	-	-
(ii) Undisputed Trade Receivables — which have significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed Trade Receivables — credit impaired	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables— considered good	-	-	-	-	-	-	-
(v) Disputed Trade Receivables — which have significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables — credit impaired	-	-	-	-	-	-	-

Note : 02 Cash & Cash Equivalents

Balance with banks	-	1,540.99
TOTAL	-	1,540.99

Note : 03 Other Current Assets

Other Receivables	659.21	-
TOTAL	659.21	-

Note : 06 Trade Payables

For the period ending 31st March 2026

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-
(ii) Others	-	-	217.13		-	217.13
(iii) Disputed Dues-MSME	-	-	-	-	-	-
(iv) Disputed Dues-Others	-	-	-	-	-	-

For the period ending 31st March 2025

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-
(ii) Others	-	201.57	-	265.24	-	466.81
(iii) Disputed Dues-MSME	-	-	-	-	-	-
(iv) Disputed Dues-Others	-	-	-	-	-	-

Note : 06A

The Company has the process of identification of suppliers registered under the "The Micro, Small and Medium Enterprises Development ('MSMED') Act, 2006" by obtaining confirmation from suppliers. Based on the information available with the Company, there are no overdues more than 45 days, payable to the suppliers as defined under the 'Micro, small and Medium Enterprises Development Act, 2006 as at March 31, 2023.

Based on the information available with the Company, the balance due to micro and small enterprises as defined under the MSMED Act, 2006 is as follows:

Particulars	31st March 2026	31st March 2025
Dues Remaining Unpaid		
The Principle amount remaning unpaid to any supplier as at the end of the year	-	-
Interest Due on the above amount	-	-
The amount of interest paid by in terms of section 16 of the Micro, Small and Medium Enterprises Development Act 2006	-	-
Amount of the Payment made to the supplier beyond the due date during the year.	-	-
Amount of Interest due and payable for the Period of delay in making payment (Which have been paid but beyond the due date during the year) but without adding the interest specified under Micro Small and Medium Enterprise Development act 2006	-	-
Amount of Interest accrued and remaining unpaid at the end of the year	-	-
Amount of further interest remaining due and payable even in succeeding years, until such date when the interest due as above are actual paid to the small enterprise	-	-

Note : 07 Provisions

Provision	1,415.79	1,289.36
TOTAL	**1,415.79**	**1,289.36**

BHARGAVA ASSOCIATES JAIPUR Chartered Accountants

TAANZ QUARTZ INC

Notes to the IND AS Financial Statement for the Quarter and year ended 31th March 2026

Note : 04 EQUITY SHARE CAPITAL

Particulars	As at 31st March 2026 Rs in '000	As at 31st March 2025 Rs in '000
Authorised		
10,000 Equity Shares of $ 1/- each (Converted into Rs.)	753.30	753.30
Issued ,Subscribed and Paid up		
10,000 Equity Shares of $ 1/- each (Converted into Rs.)	753.30	753.30
TOTAL	**753.30**	**753.30**

04A. RECONCILIATION OF NUMBER OF SHARES

Particulars	31st March 2026		31st March 2025	
	No. of Shares	Rs in '000	No. of Shares	Rs in '000
Shares outstanding at the beginning of the year	10,000	753.30	10,000	753.30
Add: Shares issued during the year	-	-	-	-
Less: Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	**10,000**	**753.30**	**10,000**	**753.30**

04B.DETAILS OF SHARES HELD BY SHAREHOLDERS HOLDING MORE THAN 5% OF THE AGGREGATE SHARES IN THE COMPANY

Shareholder	31st March 2026		31st March 2025	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Pacific Industries Limited	10,000	100.00%	10,000	100%

...GAVA ASSOCIATES ...rtered Accountants

Note 05 **Other Equity**

(1) Current reporting period

Particulars	Share application money pending allotment	Equity component of compounded financial instruments	Reserves and Surplus										Money received against share warrants	Total
			Capital Reserve	Securities Premium	Other Reserves (Specify Nature)	Retained earnings	Debt Instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective Portion of Cash Flow Hedges	Revaluation surplus	Exchange Differences on translating the financial statements of a foreign operation	Other items of other Comprehensive Income (specify nature)- Remeasurement of net defined benefit Plans		
Balance at the beginning of the current reporting period-1st April 2025	-	-	-	-	-	(968.48)	-	-	-	-	-	-	-	(968.48)
Changes in accountin g policy or prior period errors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the current year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	(758.52)	-	-	-	-	-	-	-	(758.52)
Anyother change (to be specified)-ISSUE OF CCD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance at the end of the current reporting period-31st March 2026	-	-	-	-	-	(1,727.01)	-	-	-	-	-	-	-	(1,727.01)

(2) Previous reporting period

Particulars	Share application money pending allotment	Equity component of compounded financial instruments	Reserves and Surplus										Money received against share warrants	Total
			Capital Reserve	Securities Premium	Other Reserves (Specify Nature)	Retained earnings	Debt Instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective Portion of Cash Flow Hedges	Revaluation surplus	Exchange Differences on translating the financial statements of a doreign operation	Other items of other Comprehensive Income (specify nature)- Remeasurement of net defined benefit Plans		
Balance at the beginning of the current reporting period-1st April 2024	-	-	-	-	-	(671.23)	-	-	-	-	-	-	-	(671.23)
Changes in accountin g policy or prior period errors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the current year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	(297.24)	-	-	-	-	-	-	-	(297.24)
Anyother change (to be specified)-ISSUE OF CCD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance at the end of the current reporting period-31st March 2025	-	-	-	-	-	(968.48)	-	-	-	-	-	-	-	(968.48)

Note: Remeasurment of defined benefit plans and fair value changes relating to own crdit risk of financial liabilities designated at fair value through profit or loss shall be recognised as a part of retained earnings with separate disclosure of such items alongwith the relevant amounts in the Notes or shall be shown as a separate column under Reserves and Surplus

ARGAVA ASSOCIATES JAIPUR * Chartered Accountants *

TAANZ QUARTZ INC

Notes to the IND AS Financial Statement for the Quarter and year ended 31th March 2026

Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
Note : 08 Other Income		
Misc Income	0.34	-
TOTAL	**0.34**	-
Note : 09 Finance Cost		
Bank Charges	102.11	127.07
TOTAL	**102.11**	**127.07**
Note : 10 Admininstrative & Selling expenses		
Legal & Professional Charges	630.38	170.10
Foreign Exchange Fluctuation	26.37	0.07
TOTAL	**656.75**	**170.17**

S. BHARGAVA ASSOCIATES JAIPUR Chartered Accountants

"STATEMENT OF CHANGES IN EQUITY

Name of the Company-TAANJ QUARTZ INC

A. Equity Share Capital

(1) Current reporting period

Balance at the beginning of the current reporting period-1st April 2025	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of current reporting period-31st March 2026
753.30	-	-	-	753.30

(2) Previous reporting period

Balance at the beginning of the current reporting period-1st April 2024	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of current reporting period-31st March 2025
753.30	-	-	-	753.30

B. Other Equity

(1) Current reporting period

	Share application money pending allotment	Equity component of compoundid financial instruments	Reserves and Surplus										Money received against share warrants	Total
			Capital Reserve	Securities Premium	Other Reserves (Specify Nature)	Retained earnings	Debt Instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective Portion of Cash Flow Hedges	Revaluation surplus	Exchange Differences on translating the financial statements of a foreign operation	Other items of other Comprehensive Income (specify nature)-Remeasurement of net defined benefit Plans		
Balance at the beginning of the current reporting period-1st April 2025	-	-	-	-	-	(968.47)	-	-	-	-	-	-	-	(968.47)
Changes in accountin g policy or prior period errors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the current year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	(758.52)	-	-	-	-	-	-	-	(758.52)
Anyother change (to be specified)-ISSUE OF CCD	-	-			-		-	-	-	-	-	-	-	-
Balance at the end of the current reporting period-31st March 2026	-	-	-	-	-	(1,726.99)	-	-	-	-	-	-		(1,726.99)

S. BHARGAVA ASSOCIATES * Chartered Accountants * JAIPUR

(2) Previous reporting period

	Share application money pending allotment	Equity component of compounded financial instruments	Reserves and Surplus				Debt Instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective Portion of Cash Flow Hedges	Revaluation surplus	Exchange Differences on translating the financial statements of a doreign operation	Other items of other Comprehensive Income (specify nature)- Remeasurement of net defined benefit Plans	Money received against share warrants	Total
			Capital Reserve	Securities Premium	Other Reserves (Specify Nature)	Retained earnings								
Balance at the beginning of the current reporting period-**1st April 2024**	-	-	-	-	-	(671.23)	-	-	-	-	-	-	-	(671.23)
Changes in accountin g policy or prior period errors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the current year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	(297.24)	-	-	-	-	-	-	-	(297.24)
Any other change (to be specified)-ISSUE OF CCD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance at the end of the current reporting period-31st March 2025	-	-	-	-	-	**(968.47)**	-	-	-	-	-	-	-	**(968.47)**

Note: Remeasurment of defined benefit plans and fair value changes relating to own credit risk of financial liabilities designated at fair value through profit or loss shall be recognised as a part of retained earnings with separate disclosure of such items alongwith the relevant amounts in the Notes or shall be shown as a separate column under Reserves and Surplus

S. BHARGAVA ASSOCIATES
JAIPUR
Chartered Accountants

TAANZ QUARTZ INC

Note : 13 Following are the Analytical ratios for the Year Ended March 31 2026 and March 31 2025

S.No.	Particulars	Numerator	Denominator	31-Mar-26	31-Mar-25	Variance	Reasons*
1	Current Ratio (in times)	Total current Assets	Total current liabilities	0.40	0.88	-54%	Current Assets is decreased from Previous Year
2	Debt Equity Ratio (in times)	Long term liabilities +short term borrowings	Total equity	0.00	0.00	-	-
3	Debt Service Coverage Ratio (in times)	Earnings before debt service = Net profit after taxes + non cash operating expenses + Interest + Other non cash adjustments	Debt service = Interest + principle repayments	NA	NA	-	-
4	Return On Equity Ratio (in %)	Profit for the year	Average total equity	127.60	446.62	-71%	Average total equity is increased from Previous Year
5	Inventory Turnover Ratio (in times)	Revenue from operations	Average total inventory	NA	NA	NA	-
6	Trade Receivables Turnover Ratio (in times)	Revenue from operations	Average trade receivables	NA	NA	NA	-
7	Trade Payable Turnover Ratio	Purchases	Average trade payables	NA	NA	NA	-
8	Net Capital Turnover Ratio	Revenue from operations	Capital employed = Net worth + Deferred tax liabilities	NA	NA	NA	-
9	Net Profit Ratio (in %)	Profit for the year	Revenue from operations	NA	NA	NA	-
10	Return On Capital Employed (Roce) (in %)	Earning before tax and finance cost	Capital employed = Net worth + Deferred tax liabilities	110.42	255.69	-57%	Average total equity is increased from Previous Year
11	Return On Investment	Inome generated from invested funds	Average invested funds in treasury investmens	NA	NA	-	-

*** Explanation for change in the ratios by more than 25%**

As per our Audit Report of even date
For S. Bhargava and Associates
Chartered Accountants
Firm Reg. No. 003191C

S. BHARGAVA ASSOCIATES JAIPUR Chartered Accountants

S N Khandelwal
(Partner)
Membership No. 073048

Place: Udaipur
Date :22-05-2026

For and on behalf of the Board
TAANZ QUARTZ INC

Kapil Agarwal
Director