

THANGARRA SREYASA ASSOCIATION

Regd. Office: D. NO. 4-5-148, PENT HOUSE, KAMAN ROAD, PEDAPALLY,
Peddapalli, Karim Nagar, Peddapalli, Telangana, India, 505172

CIN: U88900TS2024NPL192326

EMAIL: pothuganti1984@gmail.com

BOARD'S REPORT

To,

The Members of

THANGARRA SREYASA ASSOCIATION

D. NO. 4-5-148, PENT HOUSE, KAMAN ROAD, PEDAPALLY, Peddapalli, Karim
Nagar, Peddapalli, Telangana, India, 505172

On behalf of the Board of Directors (the "Board") it gives us immense pleasure to present the 2th Board's report of your Company along with the financial statements and Auditor's Report for the Financial Year ended March 31, 2026.

1. FINANCIAL PERFORMANCE

The key highlights of the Company's financial performance are as under:

Particulars	FOR THE YEAR ENDED MARCH 31, 2025	FOR THE YEAR ENDED MARCH 31, 2026
Income from Operations		
Add: Other Income	116	-
Total Expenditure	10443	10000
Profit before exceptional and extraordinary items	(10327)	(10000)
Profit before Tax	(10327)	(10000)
Less: Current tax	-	-
Less : Provision for taxation (including provision for deferred tax)	-	-
Net Profit (Loss) after Tax	(10327)	(10000)
Add: Balance in Profit and Loss Account		(10327)
Balance carried to Balance sheet	(10327)	(20327)

2. STATE OF COMPANY'S AFFAIR

During the financial year 2025-26, the company has suffered a loss of Rs. (10000)/-

3. CHANGE IN NATURE OF BUSINESS

During the Financial Year 25-26, there is no change in the nature of the business of the Company during the period under review.

4. WEB LINK OF ANNUAL RETURN, IF ANY

The Company does not have any website in place; therefore the clause is not applicable.

5. DIVIDEND

uring the Financial year 2025-2026, the Board of Directors has not declared any dividend for this financial year.

6. CHANGES IN SHARE CAPITAL, IF ANY

There is no change in the capital structure of the Company during the period under year.

7. MANAGEMENT OF THE COMPANY

During the period under review, there is no change in the management of the Company. RAJKUMAR POTHUGANTI and RAMA POTHUGANTI continue to be the Directors of the Company.

8. NUMBER OF BOARD MEETINGS

Total 2 (Two) Board Meetings were held during the year under review and the minimum gap of 90 (Ninety) days between any two consecutive board meetings has been maintained by the company as stipulated under Section 173(1) of the Companies Act, 2013. The details of the Board Meetings are given as follows:

BOARD MEETINGS

S. No.	Date of Meeting	Total No. of Directors on the Date of Meeting	No. of Directors attended	% of Attendance
1	01/04/2025	2	2	100
2	30/09/2025	2	2	100

9. STATUTORY AUDITORS

M/S JAIN NANCY & CO., Chartered Accountants were appointed as Statutory Auditors to hold office from the conclusion of 2nd Annual General Meeting till 07th Annual General Meeting by the members in the Annual General Meeting (AGM) held on September 30, 2026.

Further, M/S JAIN NANCY & CO. have, under section 139(1) of the Act and the Rules framed there under furnished a certificate of their eligibility and consent for appointment.

10. DETAILS OF FRAUD REPORTED BY AUDITORS

There is no fraud reported by the Auditor as per the provisions of Section 143 (12) of the Companies Act, 2013.

11. PARTICULARS OF LOANS, GUARANTEE OR INVESTMENTS UNDER SECTION 186

The Company has not given any Loan, guarantee or provided security in connection with a Loan to any other body corporate or person and has not acquired by way of subscription, purchase or otherwise, the securities of any other body corporate under Section 186 of the Companies Act, 2013.

12. EXTRACT OF THE ANNUAL RETURN

Pursuant to notification issued by Ministry of Corporate Affairs dated March 5, 2021, Rule 12 of the Companies (Management and Administration) Rules, 2014 was amended; accordingly, the Company is not required to annex the extract of the Annual Return with the Director's Report.

13. DETAILS OF MONEY ACCEPTED FROM DIRECTOR

During the financial year 2025-2026, no loan from any Director is accepted by the company.

14. PARTICULARS OF CONTRACT OR ARRANGEMENTS WITH THE RELATED PARTY

There were no related party transactions made by your Company with its Promoters, Directors, Key Managerial Personnel's or other related parties pursuant to Section 188 of the Companies Act, 2013 which might have a potential conflict with the interest of the Company at large.

There was no matter requiring approval of the Board therefore no detail is required to be provided in AOC-2. Your Company has developed Standard Operating Procedures for the purpose of identification of Related Party Transactions and monitoring on a regular basis.

15. RESERVATION AND QUALIFICATION ON AUDITOR'S' REPORT

The Auditors' Report for the Financial year 2026 does not contain qualification, any reservation and adverse remark.

The Report is enclosed with the financial statements in this Annual Report. The observation of the Statutory Auditor, when read together with the relevant notes to the accounts and accounting policies is self-explanatory and does not call for any further comment from Board of Directors.

16. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There are no material changes and commitments affecting the financial position of the Company at the end of the financial year and up to the date of the report.

17. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNING AND OUTGO;

Particulars	Remarks
1. Conservation of the energy	The Provisions of Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of Companies (Accounts) Rules, 2014 regarding Conservation of Energy and Technology Absorption do not apply to your company for the period under review. However, the management has taken all the necessary steps to conserve the resources to the extent possible.
(A) Steps taken to impact on conservation	
(B) Steps taken for utilization of alternate sources of energy	
(C) Capital investment on the conservation equipment's	
2. Technology absorption	
3. Foreign exchange	
(A) Earning	NIL
(B) Outgo	NIL

18. DETAIL OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATES

During the period under review no company has become or ceased to be the subsidiary, joint venture or associates of the Company.

19. RISK MANAGEMENT POLICY

The Board of the Directors feels that there is no such risk element which may threaten the existence of the company.

20. DETAIL OF SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL

During the financial year under review, no significant and material order has been passed by the regulators / courts/ tribunals, which can impact the going concern status and operations of the Company in near future.

21. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has internal control procedures commensurate with its size and nature of the business. These business procedures ensure optimum use and protection of the resources and compliance with the policies, procedures and statutes. The internal control systems provide for well-defined policies, guidelines and authorizations and approval procedures. The prime

objective of internal audits is to test the adequacy and effectiveness of the internal controls laid down by management and to suggest improvements.

22. DEPOSITS

The Company has not accepted any Public Deposits and as such, no amount on account of principal or interest on public deposits was outstanding as on the date of the Balance Sheet.

23. CORPORATE SOCIAL RESPONSIBILITY

The provisions of the corporate social responsibility do not apply to the company. So there was no expense incurred on the corporate social responsibility activity by the company.

24. PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

The company does not have any such employee who is in receipt of remuneration as mentioned in Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. Hence, no details pertaining to the percentage increase in remuneration, ratio of remuneration of each director and key managerial personnel (KMP) (as required under the Companies Act, 2013) to the median of employees' remuneration, and the list of top 10 employees in terms of remuneration drawn is provided.

25. DISCLOSURES UNDER SEXUAL HARRASMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The objective of the Company is to create and provide a work environment that is safer, civilized, free from any sort of hostility, supportive to the diversity & dignity of all Associates, where Associates feel secure, provide protection to the Associates at the workplace and established guidelines for prevention & redressal of complaints of sexual harassment and matters connected or incidental thereto at the workplace on the basis of natural justice and confidentiality.

The Company is committed to provide a safe and conducive work environment to its women employees. There was no complaint received by the Company under Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 for the period under review.

26. DISCLOSURE REGARDING ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS

All the equity shares of the Company are having pari – passu rights and the Company has not issued any equity shares with differential rights.

27. DISCLOSURE REGARDING ISSUE OF SWEAT EQUITY SHARES

The Company has not issued any sweat equity shares during the period under review.

28. DIRECTORS RESPONSIBILITY STATEMENT

Pursuant to provisions of Section 134 (3) of the Companies Act, 2013, the directors of your company state, except as stated otherwise, that:-

- i. In the preparation of the annual accounts for the financial year ended 31st March, 2026 the applicable accounting standards have been followed and there have been no material departures.
- ii. The Directors have selected such accounting policies and applied them consistently and made judgment and estimates that were 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 and loss of the Company for the year under review.
- iii. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- iv. The Accounts for the financial year ended 31st March, 2026 have been prepared on a going concern basis.
- v. The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that system were adequate and operating effectively.

29. SECRETARIAL STANDARDS

The applicable secretarial standards i.e. SS-1 and SS-2, relating to meetings of the Board of Directors and General Meetings, have been dully followed by the Company.

30. DETAILS OF APPLICATION / ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

Neither any application was made nor any proceeding is pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year. Hence, during the year under review this clause is not applicable to your company.

31. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

As Company has not done any one-time settlement during the year under review hence no disclosure is required.

32. ACKNOWLEDGMENT

Your Directors place on record their appreciation for the overwhelming co-operation and assistance received from customers, employees at all levels, vendors and Government of

India and other Government agencies for their continued support during the year and looking forward for their continued support in future.

Your Directors propose to drive the business endeavours with greater optimism and confidence.

For & on behalf of
THANGARRA SREYASA ASSOCIATION

RAJKUMAR POTHUGANTI
Director
DIN – 09003296

RAMA POTHUGANTI
Director
DIN – 10850906

Date: 21/08/2026
Place: Telangana