2376 Saint Georges Avenue • Rahway, NJ 07065 Phone: (732) 540-1750 • Fax: (866) 243-1546 info@rraccounting.net • www.rraccounting.net

Bookkeepers Compilation Report

Stockholders and Board of Directors AARTI USA Inc.

We have compiled the accompanying balance sheets of AARTI USA Inc. as of March 31st 2022, and the related statements of Income Statements, Changes in Shareholders' Equity for the 12 Months then ended, and the accompanying supplementary information which was presented only for the supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Professional Bookkeepers.

A compilation is the limited to presenting, in the form of financial statements, information that is the representation of management. We are not eligible to do Audit or review the accompanying financial statements and supplementary Information and accordingly, do not express an opinion or any other form of assurance of them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the corporation's financial positions, result of operations, and changes in shareholder's equity. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Rahway, NJ June 1, 2022 2376 Saint Georges Avenue • Rahway, NJ 07065 Phone: (732) 540-1750 • Fax: (866) 243-1546 info@rraccounting.net • www.rraccounting.net

AARTI USA INC.

Balance Sheet

As on March 31st 2022

Assets	2022	2021
Current Assets		
Cash at Bank	810,665.13	234,459.00
Cash In Hand	-	2,400.00
Investments	775,000.00	775,000.00
Accounts Receivable	7,301,894.15	2,173,423.00
Inventory	2,187,395.17	345,548.00
Total current assets	11,074,954.45	3,530,830.00
Other Current Assets		
Security Deposit	2,675.00	2,675.00
Total Other current assets	2,675.00	2,675.00
Total Assets	11,077,629.45	3,533,505.00
Liabilities and Owner's Equity		

Liabilities and Owner's Equ	ity		
Current Liabilities			
Provisions		115,438.54	88,179.00
Sundry Creditors		10,930,149.91	3,603,690.00
STAFF PAYABLE		-	1,821.00
	Total current liabilities	11,045,588.45	3,693,690.00
Owner's Equity			
Share Capital		100,000.00	100,000.00
Retained earnings		(260,185.00)	(276,180.71)
Current Year Net Profit (Loss)		192,226.00	15,995.71
	Total owner's equity	32,041.00	(160,185.00)

Total Liabilities and Owner's Equity 11,077,629.45 3,533,505.00

Dharmendra Jain C.B.

Managing Director

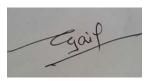
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AARTI USA INC.

Income Statement

For the Period From April 1st 2021 to March 31st 2022

Revenue	2022	2021
Sales	24,532,141.00	12,506,719.69
(Less sales returns and allowances)	-	-
Net Sales	24,532,141.00	12,506,719.69
	, ,	
Cost of Goods Sold		
Beginning Inventory	345,548.00	398,366.50
Purchase	25,367,190.00	11,973,845.00
Storage & Handling Charges	411,785.00	288,040.50
Closing Inventory	(2,187,395.00)	(345,548.00)
Cost of Goods Sold	23,937,128.00	12,314,704.00
Gross Profit (Loss)	595,013.00	192,015.69
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Expenses		
NJ CBT Tax		1,872.58
Administration Expense	24,413.00	13,591.39
Interest & Finance Charges	18,811.00	1,122.43
Selling and Distribtion	357,216.00	159,433.58
Total Operating Expenses	400,440.00	176,019.98
Operating Income (Loss)	194,573.00	15,995.71
Non-operating revenues, expenses, gains, losses	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-
(Less interest expense)		_
Income Before Taxes	194,573.00	15,995.71
(Less income tax expense)	2,347.00	-
Income From Continuing Operations	192,226.00	15,995.71
Polow the Line Items		
Below-the-Line Items		
Income from discontinued operations		
Extraordinary items		
Cumulative effect of accounting changes		
Net Income	192,226.00	15,995.71



Dharmendra Jain C.B. Managing Director