HHP BROADCASTING SERVICES PRIVATE LIMITED

CIN : U22130MH2009PTC198113

BALANCE SHEET AS AT 31ST MARCH 2026

(₹ in Lakhs)

Particulars	Note	As at 31st March, 2026	As at 31st March, 2025
ASSETS			
Current Assets			
a. Financial Assets			
i. Cash & Cash Equivalents	2	**0.00**	0.12
b. Other Current Assets	3	**1.68**	1.67
Total Current Assets		**1.68**	1.79
TOTAL ASSETS		**1.68**	1.79
EQUITY AND LIABILITIES			
Equity			
a. Equity Share Capital	4	**50.00**	50.00
b. Other Equity*		**(56.00)**	(55.44)
Total Equity		**(6.00)**	(5.44)
Liabilities			
Current Liabilities			
a. Financial Liabilities			
i Trade Payables	5	**0.07**	-
b. Other Current Liabilities	6	**6.21**	6.18
c. Provisions	7	**1.40**	1.05
Total Current Liabilites		**7.68**	7.23
TOTAL EQUITY AND LIABILITIES		**1.68**	1.79

* Refer Statement of Changes in Equity

Significant Accounting Policies **1**

The accompanying notes are forming an integral part of the Financial Statements.

As per our report on even date
For P. Parikh & Associates
Chartered Accountants
FRN : 107564W

CA Gautam Sanghvi
Partner
M.No : 155700

Place: Mumbai
Date : 27th May 2026

For and on behalf of the Board of Directors

HHP Broadcasting Services Private Limited * MUMBAI *

Vipul Jadhav
Director
DIN : 10867009

Latasha Jadhav
Director
DIN : 08141498

HHP BROADCASTING SERVICES PRIVATE LIMITED
CIN : U22130MH2009PTC198113
STATEMENT OF PROFIT & LOSS ACCOUNT FOR YEAR ENDED 31ST MARCH 2026

(₹ in Lakhs)

Particulars	Note	For the Year Ended 31st March, 2026	For the Year Ended 31st March, 2025
INCOME			
Revenue from Operations		-	-
Other Income		-	-
Total Income		-	-
EXPENSES			
Finance Cost	8	-	-
Other Expenses	9	0.55	5.75
Total Expenses		0.55	5.75
Profit/(Loss) Before Tax		(0.55)	(5.75)
Tax Expenses :			
Current Tax		-	-
Short / Excess income tax of previous years		-	-
Total Tax Expenses		-	-
Profit/(Loss) After Tax		(0.55)	(5.75)
Other Comprehensive Income:			
A Items that will not be reclassified to Profit & Loss			
a) Re-measyrement of defined benefit obligation		-	-
b) Income Tax relating to items that will not be reclassified to Profit & Loss		-	-
		-	-
B Items that will be reclassified to Profit & Loss			
a) Income Tax relating to items that will be reclassified to Profit & Loss		-	-
		-	-
Total		-	-
Total Other Comprehensive Income for the Year		(0.55)	(5.75)
Earnings per Share (Basic & Diluted) (Refer Note 13)		(0.11)	(1.15)

Significant Accounting Policies 1
The accompanying notes are forming an integral part of the Financial Statements.

As per our report on even date
For P. Parikh & Associates
Chartered Accountants
FRN : 107564W

CA Gautam Sanghvi
Partner
M.No : 155700

Place: Mumbai
Date : 27th May 2026

For and on behalf of the Board of Directors

HHP Broadcasting Services Private Limited MUMBAI

Vipul Jadhav
Director
DIN : 10867009

Latasha Jadhav
Director
DIN : 08141498

HHP BROADCASTING SERVICES PRIVATE LIMITED

CIN : U22130MH2009PTC198113

STATEMENT OF CHANGES IN EQUITY

A Equity Share Capital

(₹ in Lakhs)

Particulars	Amount (Rs.)
As at 1st April, 2024	50.00
Changes in Equity Share Capital	-
As at 31st March, 2025	50.00
Changes in Equity Share Capital	-
As at 31st March, 2026	**50.00**

B. Other Equity

(₹ in Lakhs)

Particulars	Securities Premium Reserve	Retained Earnings	Other Items or Other Comprehensive Income	Total
As at 31st March, 2024	-	(49.69)	-	(49.69)
Total Comprehensive Income for the year	-	(5.75)	-	(5.75)
As at 31st March, 2025	-	(55.44)	-	(55.44)
Total Comprehensive Income for the year	-	(0.55)	-	(0.55)
As at 31st March, 2026	-	**(56.00)**	-	**(56.00)**

Purpose of each reserve within "Other Equity" head is as follows :-

Balance in Retained Earnings comprises of prior years' undistributed earnings after taxes, which can be utilised for purposes such as dividend payout etc.

As per our report on even date

For P. Parikh & Associates

Chartered Accountants

FRN : 107564W

CA Gautam Sanghvi

Partner

M.No : 155700

Place: Mumbai

Date : 27th May 2026

For and on behalf of the Board of Directors

Vipul Jadhav

Director

DIN: 10867009

Latasha Jadhav

Director

DIN: 08141498

HHP BROADCASTING SERVICES PRIVATE LIMITED

CIN : U22130MH2009PTC198113

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

(₹ in Lakhs)

	Particulars	For the Year Ended 31st March, 2026	For the Year Ended 31st March, 2025
A	**Cash flow from Operating Activities:**		
	Profit / (Loss) before Tax as per Statement of Profit and Loss	**(0.55)**	(5.75)
	Adjustment for:		
	Finance Cost	-	-
	Operating Profit/(Loss) before Working Capital changes	**(0.55)**	(5.75)
	Adjustment for changes in Working Capital:		
	(Increase) / Decrease in Advances & Assets	**(0.01)**	0.15
	Increase / (Decrease) in Current Liabilities	**0.45**	0.33
	Cash generated from Operating Activities	**(0.12)**	(5.26)
	Direct Taxes Paid (of Previous Year)	-	-
	Net Cash generated from Operating Activities	**(0.12)**	(5.26)
B	**Cash flow from Investing Activities:**		
	Additions to Fixed Assets	-	-
	Net Cash used in Investing Activities	-	-
C	**Cash flow from Financing Activities:**		
	Finance Cost paid	-	-
	Net Cash used in Financing Activities	-	-
	Net Increase/(Decrease) in Cash and Cash Equivalents	**(0.12)**	(5.26)
	Opening Balance of Cash and Cash Equivalents	**0.12**	5.38
	Closing Balance of Cash and Cash Equivalents	**0.00**	0.12

For P. Parikh & Associates
Chartered Accountants
FRN : 107564W

CA Gautam Sanghvi
Partner
M.No : 155700

Place: Mumbai
Date : 27th May 2026

For and on behalf of the Board of Directors

Vipul Jadhav
Director
DIN: 10867009

Latasha Jadhav
Director
DIN: 08141498

HHP BROADCASTING SERVICES PRIVATE LIMITED

CIN : U22130MH2009PTC198113

NOTES TO FINANCIAL STATEMENTS

1 Significant Accounting Policies

1.1 General

The financial statements of the Company comprising of Balance Sheet, Statement of Profit and Loss, Statement of changes in Equity and Cash Flow Statement together with the notes have been prepared in accordance with Indian Accounting Standards notified under the Companies (Indian Accounting Standards) Rules, 2015 ("Ind AS") as amended.

These financial statements have been prepared and presented under the historical cost convention, on the accrual basis of accounting except for certain financial assets and liabilities that are measured at fair values at the end of each reporting period, as stated in the accounting policies stated out below.

1.2 Use of Estimates

The preparation of financial statements requires management to exercise judgment in applying the Company's accounting policies. It also requires the use of estimates and assumptions that affect the reported amounts of assets,liabilities, income and expenses and the accompanying disclosures including disclosure of contingent liabilities. Actual results may differ from these estimates.Estimates and underlying assumptions are reviewed on an ongoing basis, with revisions recognised in the period in which the estimates are revised and in any future periods affected.

1.3 Provisions, Contingent Liabilities and Contingent Assets

A provision is recognized when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. If the effect of time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources embodying economic benefits or the amount of such obligation cannot be measured reliably. When there is a possible obligation or a present obligation in respect of which likelihood of outflow of resources embodying economic benefits is remote, no provision or disclosure is made.

Contingent assets are not recognised in the financial statements, however they are disclosed where the inflow of economic benefits is probable. When the realisation of income is virtually certain, then the related asset is no longer a contingent asset and is recognised as an asset.

1.4 Fixed Assets

Property, Plant and Equipment

Property, Plant and Equipment are stated at cost of acquisition as reduced by accumulated depreciation and impairment losses, if any. Acquisition cost comprises of the purchase price and attributable cost incurred for bringing the asset to its working condition for its intended use.

Intangible Assets

Intangible Assets are carried at cost less accuumulated amortisation and impairment losses, if any. The Cost of intangible assets comprises of cost of purchase, production cost and any attributable expenditure for making the asset ready for its intended use.

1.5 Depreciation/Amortisation

Property, Plant and Equipment

Depreciation on Property, Plant and Equipment has been provided on a straight line basis based on the useful life as follows:

No.	Category	Estimated Useful Life
1	Computer	3 years
2	Motor Car	8 year
3	Plant and Machinery	10 years
4	Improvement to Lease Assets	10 years
5	Decoder	1 year

1 Significant Accounting Policies

1.6 Borrowing Cost

Borrowings are initially recognised at net of transaction costs incurred and measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Statement of Profit and Loss over the period of the borrowings using the EIR.

Preference shares, which are mandatorily redeemable on a specific date are classified as liabilities. The dividend on these preference shares is recognised as finance costs in the Statement of Profit and Loss.

Borrowing costs directly attributable to development of qualifying asset are capitalized till the date qualifying asset is ready for put to use for its intended purpose. All other Borrowing costs are recognized as expense and charged to profit & loss account.

1.7 Foreign Currency Transaction

Initial Recognition

Foreign currency transactions are recorded in the reporting currency i.e. rupee value, by applying the exchange rate, between the reporting currency and the foreign currency, to the foreign currency amount at the date of the transaction.

Conversion

Foreign currency monetary items are reported using the closing rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.

Exchange Differences

Exchange differences arising on the settlement of monetary items or conversion of monetary items at balance sheet date are recognised as income or expenses.

1.8 Employee Benefits

Defined Contribution Plan

Payments to defined contribution plan are charged to profit & loss account when contributions to respective funds are due.

Defined Benefit Plan

Long Term Employee benefits for Defined benefit schemes, such as leave encashment and gratuity, are provided on the basis of actuary valuation taken at the end of each year.

All expenses represented by current service cost, past service cost, if any, and net interest on the defined benefit liability/ (asset) are recognized in the Statement of Profit and Loss. Remeasurements of the net defined benefit liability/ (asset) comprising actuarial gains and losses (excluding interest on the net defined benefit liability/ (asset)) are recognised in Other Comprehensive Income (OCI). Such remeasurements are not reclassified to the statement of profit and loss, in the subsequent periods.

Other short –term employee benefits are charged to profit & loss account on accrual basis.

1.9 Leases

Finance lease

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Operating Lease

Lease of assets under which all the risks and rewards of ownership are effectively retained by the lessor are classified as operating leases Operating Lease payments / revenue are recognised on straight line basis over the lease period in the statement of profit and loss account unless increase is on account of inflation.

1.10 Financial Instruments

I) Financial Assets

a Initial recognition and measurement

All financial assets are initially recognized at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets , which are not at fair value through profit or loss, are adjusted to the fair value on initial recognition. Purchase and sale of financial assets are recognised using trade date accounting.

b Subsequent Measurement

Financial assets carried at amortised cost (AC)

A financial asset is measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through other comprehensive income (FVTOCI)

A financial asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through profit or loss (FVTPL)

A financial asset which is not classified in any of the above categories are measured at FVTPL.

1 Significant Accounting Policies

c Impairment of financial assets

In accordance with Ind AS 109, the Company uses 'Expected Credit Loss' (ECL) model, for evaluating impairment of financial assets other than those measured at fair value through profit and loss (FVTPL).

Expected credit losses are measured through a loss allowance at an amount equal to:

i) The 12-months expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date)

ii) Full lifetime expected credit losses (expected credit losses that result from all possible default events over the life of the financial instrument)

For trade receivables Company applies 'simplified approach' which requires expected lifetime losses to be recognised from initial recognition of the receivables. The Company uses historical default rates to determine impairment loss on the portfolio of trade receivables. At every reporting date these historical default rates are reviewed and changes in the forward looking estimates are analysed.

For other assets, the Company uses 12 month ECL to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used.

d De-recognition of financial instruments

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for de-recognition under Ind AS 109. A financial liability (or a part of a financial liability) is de recognized from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

II) Financial Liabilities

a Initial Recognition and Measurement

All Financial Liabilities are recognized at fair value and in case of borrowings, net of directly attributable cost, Fee of recurring nature are directly recognized in the Statement of Profit and Loss as finance cost.

b For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

1.11 Taxes on Income

Current Tax provision is made based on the tax liability computed after considering tax allowances and exemptions at the balance sheet date as per Income Tax Act, 1961.

Current tax is recognized in the statement of profit and loss except to the extent that the tax relates to items recognized directly in other comprehensive income or directly in equity.

Deferred tax reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date.

Deferred tax asset is recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets are recognized on carry forward of unabsorbed depreciation and tax losses only if there is virtual certainty that such deferred tax assets can be realized against future taxable profits.

The carrying amount of Deferred Tax Assets are reviewed at each balance sheet date and written down or written up, to reflect the amount that is reasonably or virtually certain, as the case may be, to be realized.

1.12 Earnings Per Share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Dilutive earnings per share is computed and disclosed using the weighted average number of equity and dilutive equity equivalent shares outstanding during the year, except when the result would be anti-dilutive.

1 Significant Accounting Policies

1.13 Impairment of Assets

The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, except in case of revalued assets.

1.14 Contingencies

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. Potential liabilities that have a low probability of crystallising or are very difficult to quantify reliably, are treated as contingent liabilities. Such liabilities are disclosed in the notes but are not provided for in the financial statements. There can be no assurance regarding the final outcome of these legal proceedings.

1.15 Tax

i) The Company's tax charge is the sum of the total current and deferred tax charges. The calculation of the Company's total tax charge necessarily involves a degree of estimation and judgment in respect of certain items whose tax treatment cannot be finally determined until resolution has been reached with the relevant tax authority or, as appropriate, through a formal legal process.

ii) Accruals for tax contingencies require management to make judgments and estimates in relation to tax related issues and exposures.

iii) The recognition of deferred tax assets is based upon whether it is more likely than not that sufficient and suitable taxable profits will be available in the future against which the reversal of temporary differences can be deducted. Where the temporary differences are related to losses, the availability of the losses to offset against forecast taxable profits is also considered. Recognition therefore involves judgment regarding the future financial performance of the particular legal entity or tax Company in which the deferred tax asset has been recognized.

HHP BROADCASTING SERVICES PRIVATE LIMITED
CIN : U22130MH2009PTC198113
NOTES TO THE FINANCIAL STATEMENTS

(₹ in Lakhs)

	Particulars	As at 31st March, 2026	As at 31st March, 2025
4	**Equity Share Capital**		
	Authorized Capital		
	13,500,000 (P.Y. 13,500,000) Equity Shares of Rs. 10/- each	1350.00	1350.00
		1350.00	1350.00
	Issued, Subscribed and Paid-Up Capital		
	500,000 (P.Y.500,000) Equity Shares of Rs. 10/- each	50.00	50.00
	Total	50.00	50.00

Terms and Rights attached to Equity Shares:

The Company has only one class of Equity Shares having a par value of Rs. 10/-. Each holder of Equity Shares is entitled to one vote per share.

The reconciliation of the number of Equity Shares outstanding and the amount of share capital as at 31st March, 2026 is set out below:

Particulars	As at 31.03.2026		As at 31.03.2025	
	Numbers	Rs.	Numbers	Rs.
At the beginning of the Year	500,000	50.00	500,000	50.00
Add: Issued During the Year	-	-	-	-
Outstanding at the end of the Year	500,000	50.00	500,000	50.00

The details of shareholders holding more than 5% Equity Shares as at 31st March, 2026 is set out below:

Name of the Shareholder	As at 31.03.2026		As at 31.03.2025	
	Numbers	%	Numbers	%
TV Vision Limited	499,998	100%	499,998	100%

The Details of shares held by Promoters:

Shares held by promoters at the end of the year March 2026:-

Name of Promoters	No. of Shares	% of Total Shares	% Change during the year*
TV Vision Limited	499,998	100.00%	0.00%
Mr. Markand Navnitlal Adhikari	1	0.00%	0.00%
Late Mr. Gautam Navnitlal Adhikari	1	0.00%	0.00%
TOTAL	500,000	100.00%	0.00%

The Details of shares held by Promoters:

Shares held by promoters at the end of the year March 2025:-

Name of Promoters	No. of Shares	% of Total Shares	% Change during the year*
TV Vision Limited	499,998	100.00%	0.00%
Mr. Markand Navnitlal Adhikari	1	0.00%	0.00%
Late Mr. Gautam Navnitlal Adhikari	1	0.00%	0.00%
TOTAL	500,000	100.00%	0.00%

(₹ in Lakhs)

	Particulars	As at 31st March, 2026	As at 31st March, 2025
5	**Trade Payables**		
	Other than acceptance	0.07	-
		0.07	-

Trade Payable ageing schedule for the year ended as on 31st March, 2026 and 31st March, 2025:

as on March, 2026 (₹ in Lakhs)

Particulars		Outstanding for following periods from due date of payment				
	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	-	0.07	-	-	-	0.07
(iii) Disputed dues- MSME	-	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-	-
Total trade payables	-	0.07	-	-	-	0.07

as on March, 2025 (₹ in Lakhs)

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

HHP BROADCASTING SERVICES PRIVATE LIMITED
CIN : U22130MH2009PTC198113
NOTES TO THE FINANCIAL STATEMENTS

(₹ in Lakhs)

	Particulars	As at 31st March, 2026	As at 31st March, 2025
6	**Other Current Liabilities**		
	Other Payables	**6.21**	6.18
		6.21	6.18
7	**Provisions**		
	Provision for Expenses	**1.40**	1.05
		1.40	1.05

(₹ in Lakhs)

	Particulars	As at 31st March, 2026	As at 31st March, 2025
2	**Cash and Cash Equivalents**		
	Cash-in-Hand	**0.00**	0.12
		0.00	0.12
3	**Other Current Assets**		
	Balance With Revenue Authorities	**1.68**	1.67
		1.68	1.67

(₹ in Lakhs)

	Particulars	For the Year Ended 31st March, 2026	For the Year Ended 31st March, 2025
8	**Finance Cost**		
	Others	-	-
		-	-
9	**Others Expenses**		
	Professional Charges	**0.04**	0.07
	Bank Charges	-	5.05
	Rent ,Rate & Taxes	**0.11**	0.18
	General Expenses	**0.06**	0.10
	Audit Fees (Refer Note No 12)	**0.35**	0.35
		0.55	5.75

10 Segment Reporting

The Company has only one operating segment i.e. Broadcasting and Content. Accordingly, no segment reporting as per Ind AS 108 has been reported.

11 Related Party Disclosures

a) List of Related Parties & Relationship:

i. Holding Company:
TV Vision Limited

ii. Key Management Personnel (KMP):
Mr. Vipul Jadhav — Director
Mrs. Latasha Jadhav — Director

iii. Fellow Subsidiaries / Associates
MPCR Broadcasting Services Private Limited
UBJ Broadcasting Private Limited
Krishna Showbiz Services Private Limited

b) Transaction with Related Parties:

(₹ in Lakhs)

Nature of Transaction		**Holding / Fellow Subsidiary Company**	**Total**
Loan / Advance Taken during the Year		**0.03**	**0.03**
	(P.Y)	-0.03	-0.03
Outstanding Balance included in Current Liabilities		**6.21**	**6.21**
	(P.Y)	(6.18)	(6.18)

12 Payment to Auditors (excluding Tax)

(₹ in Lakhs)

Particulars	**31.03.2026**	**31.03.2025**
Statutory Audit Fees	**0.35**	0.35
Total	**0.35**	0.35

13 Earnings per Share (₹)

Particulars	**31.03.2026**	**31.03.2025**
Profit / (Loss) for the Year (₹)	**(55,341)**	(574,757)
Weighted Average Number of Equity Shares (Face Value Rs.10 per Share)	**500,000**	500,000
Basic / Diluted Earnings per Share (₹)	**(0.11)**	(1.15)

Since there are no dilutive potential equity shares details of earning per share and diluted earning per shares are same.

HHP BROADCASTING SERVICES PRIVATE LIMITED
CIN : U22130MH2009PTC198113
NOTES TO THE FINANCIAL STATEMENTS

14 Financial ratios

Sr.No.	Particulars	Numerator	Denominator	2025-26	2024-25	Variance (%)*
1	**Current Ratio**	Current Assets	Current Liabilities	0.22	0.25	-12.44%
2	**Debt Equity Ratio**	Total Debt	Equity+Res &Surplus+OCI	N.A	N.A	N.A
3	**Debt Service Coverage Ratio**	EBITDA	Total Debt	N.A	N.A	N.A
4	**Return on Equity**	Profit After Tax	Equity+Res & Surplus+OCI	0.09	1.06	-91.29%
5	**Inventory Turnover Ratio**	Cost of Goods Sold	Average Inventory	N.A	N.A	N.A
6	**Trade Receivables Turnover Ratio**	Turnover	Average Trade Receivables	N.A	N.A	N.A
7	**Trade Payables Turnover Ratio**	Net Purchases	Average Trade Payables	N.A	N.A	N.A
8	**Net Capital Turnover Ratio**	Turnover	Average Working Capital	N.A	N.A	N.A
9	**Net Profit Ratio**	Net Profit After Tax	Revenue	N.A	N.A	N.A
10	**Return on Capital Employed**	Net Profit Before Tax+Finance Cost	Total Assets-Current Liabilities	0.09	1.06	-91.29%
11	**Return on Investment**	Net Profit after taxes	Total Equity	0.09	1.06	-91.29%

Sr.No.	Particulars	Reasons for variation
1	**Return on Equity**	The negative reserves of the Company has increased as compared to previous year and due to losses in current year, there is a change in ratio.
2	**Return on Capital Employed**	The negative reserves of the Company has increased as compared to previous year and due to losses in current year, there is a change in ratio.
3	**Return on Investment**	The negative reserves of the Company has increased as compared to previous year and due to losses in current year, there is a change in ratio.

15 The financial accounts of the company are prepared on the assumption of going concern concept as the management is hopeful of better prospects in future.

16 Capital and Other Commitment

As on Balance sheet date there is no outstanding Capital and Other Commitment.

17 Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Company has not received any confirmation from its vendors that whether they are covered under the Micro, Small and Medium Enterprises Development Act, 2006, hence the amounts unpaid at the year end together with interest paid / payable under this Act cannot be identified.

18 Other Disclosures

(i) The Company does not own any immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee).

(ii) The Company has not revalued its Property, Plant and Equipment and Intangible Assets during the year.

(iii) The Company has not granted any loans and advances in the nature of loans to promoters, directors, key managerial persons and the related parties (as defined under Companies Act, 2013) either severally or jointly with any other person that are repayable on demand or without specifying any terms or period of repayment.

(iv) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

(v) The Company has not been declared a wilful 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.

(vi) The Company does not have any borrowing on the basis of security of Current Assets. During the year, company has not entered into any transactions with companies struck off under section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956.

(vii) The Company does not have any charges or satisfaction, which is yet to be registered with Registrar of Companies (ROC) beyond the statutory period.

(viii) The Company has complied with the number of layer prescribed under clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.

(ix) During the year, company has neither entered into any scheme of arrangement nor the Competent Authority in terms of section 230 to 237 Companies Act, 2013 has approved any scheme of arrangement.

(x) The Company has not advanced any fund to any person or entity, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the person or entity shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever or on behalf of the Company (Ultimate Beneficiaries); or

(b) provide any guarantee, security or the like on behalf of the Company.

(xi) The Company has not received any fund from any person or entity, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever or on behalf of the Funding Party (Ultimate Beneficiaries); or

(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(xii) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

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NOTES TO THE FINANCIAL STATEMENTS

(xiii) The Company does not have any transactions with companies struck off under section 248 of the Companies Act 2013.

(xiv) During the year, the Company does not have 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 provision of the Income Tax Act, 1961).

(xv) The management have neither come across any instance of fraud on or by the Company, noticed or reported during the financial year.

(xvi) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

(xvii) There is loss in the Company in F.Y. 2025-26 and also in previous financial years, due to which the provisions of section 135 of the Companies Act, 2013 is not applicable to the Company.

(xviii) The previous year figures have been regrouped/reclassified wherever considered necessary to correspond with current year clasification / disclosure.

For P.Parikh & Associates
Chartered Accountants
FRN : 107564W

CA Gautam Sanghvi
Partner
M.No : 155700

Place: Mumbai
Date : 27th May 2026

For and on behalf of the Board of Directors

Vipul Jadhav
Director
DIN: 00032016

Latasha Jadhav
Director
DIN: 08141498