Shah Gupta & Co.
Chartered Accountants

38, Bombay Mutual Building,
2nd Floor, Dr. D N Road, Fort,
Mumbai – 400 001

Tel: + 91(22) 4085 1000
Fax: + 91(22) 4085 1015
Email contact@shahgupta.com
Web: www.shahgupta.com

Independent Auditors' Report

To the Members of Accura Technik Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Accura Technik Private Limited** ("the Company"), which comprise the balance sheet as at March 31, 2026, and the statement of profit and loss, including the statement of other comprehensive income, the statement of cash flow and the statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013, as amended ("the Act"), in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under sub-section (10) of Section 143 of the Act. Our responsibilities under those SAs 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 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Company's Annual Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express 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 such 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 the Management for the Financial Statements

The Company's Board of Directors are responsible for the matters stated in sub-section (5) of Section 134 of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including Ind AS. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are also responsible for overseeing the Company's financial reporting process.

SHAH GUPTA & CO. MUMBAI FRN 109574W CHARTERED ACCOUNTANTS

Auditor's 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 auditor's 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 SAs 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 SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under clause (i) of sub-section (3) of Section 143 of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

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

- Conclude on the appropriateness of managements and Board of Directors use of the going concern basis of accounting in preparation of financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a 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 statements 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 achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by sub-section (3) of Section 143 of the Act, we report that:

   a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c. The balance sheet, the statement of profit and loss including other comprehensive income, the statement of cash flow and the statement of changes in equity dealt with by this report are in agreement with the books of account.

   d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended.

SHAH GUPTA & CO. MUMBAI FRN: 109574W CHARTERED ACCOUNTANTS

e. On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of sub-section (2) of Section 164 of the Act.

f. With respect to the adequacy of the internal financial controls with reference to these financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" to this report.

g. The Company has not paid / not provided for managerial remuneration in the books of accounts. Accordingly, provisions of Section 197 of the Act are not applicable to the Company.

h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule (11) of the Companies (Audit and Auditors) Rules, 2014 as amended, in our opinion and to the best of our information and according to the explanations given to us:

   i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements – Refer note 34 to the financial statements.

   ii. The Company has made a provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

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

   iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

   (b) The Management has represented that, to the best of its knowledge and belief, no funds (which are either material either individually or in aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

   (c) Based on the audit procedures that have been considered reasonable and appropriate on the circumstances, nothing has come to our notice that has caused us to believe that the representation under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

   v. The Company has not declared and paid dividend during the year.

   vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same was operated throughout the year for all relevant transactions recorded in the software.

   Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with, in respect of accounting software where the audit trail has been enabled. Additionally, the audit trail of prior year has been preserved by the Company as per the statutory requirements for record retention to the extent it was enabled and recorded in the respective year.

For **SHAH GUPTA & CO.,**
Chartered Accountants
Firm Registration No.: 109574W

SHAH GUPTA & CO. MUMBAI FRN : 109574W CHARTERED ACCOUNTANTS

Parth P Patel
M. No. 172670
Unique Document Identification Number (UDIN) for this document is: 26172670PRIYLX9155
Place: Mumbai
Date: May 09, 2026

ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of SAMPLE Limited of even date

In terms of the information and explanations sought by us and given by the company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment and right-of-use assets.

(B) The Company is maintaining proper records showing full particulars of Intangible Assets.

(b) The Company has a program of verification of property, plant and equipment, capital work-in-progress and right-of-use assets so to cover all the items once every three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets.

Pursuant to the program, certain property, plant and equipment were due for verification during the year and were physically verified by the management during the year. There were no material discrepancies noticed on such verification.

(c) The Company has not revalued any of its Property, Plant and Equipment (including Right of Use assets) and intangible assets during the year.

(d) The Company has not revalued any of its Property, Plant and Equipment (including Right of Use assets) and intangible assets during the year.

(e) No proceedings have been initiated during the year or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

(ii) (a) The physical verification of inventory has been conducted at reasonable intervals by the Management during the year and, in our opinion, the coverage and procedure of such verification by Management is appropriate having regard to the size of the Company and the nature of its operations. The discrepancies noticed on physical verification of inventory by the Management, as compared to book records were not material and have been appropriately dealt with in the books of account. No discrepancies of 10% or more in aggregate for each class of inventory were noticed in respect of such physical verification.

(b) The Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. Based on the records examined by us in the normal course of audit of the financial statements including clarifications provided by the banks, the quarterly returns / statements along with subsequent revisions filed by the Company with the banks are in agreement with the unaudited books of account of the Company of the respective quarters. The Company has not been sanctioned any working capital facility from financial institutions.

(iii) During the year, the Company has not made investment in, provided guarantees or made advances in the nature of loans, secured or unsecured or provided any security to companies, firms, limited liability partnerships or any other parties during the year. Accordingly, reporting under clause 3 (iii) (a), (b), (c), (d), (e) and (f) of the order are not applicable to the Company.

(iv) The Company has not granted any loans or provided guarantees or securities to parties covered under Section 185 and 186. Accordingly, reporting under clause 3 (iv) of the order is not applicable to the Company.

(v) The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Act and the rules made thereunder, to the extent applicable. Accordingly, reporting under clause 3 (v) of the Order is not applicable to the Company.

(vi) The maintenance of cost records has been specified by the Central Government under Section 148 of the Act. We have broadly reviewed the records maintained by the Company pursuant to the rules prescribed by the Central Government for maintenance of cost records under sub-section (1) of Section 148 of the Act and are of the opinion that, prima facie, the prescribed cost records have been made and maintained. We are, however, not required to make a detailed examination of the cost records with a view to determine whether they are accurate or complete.

(vii) (a) The Company is generally regular in depositing with the appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, income tax, service tax, goods and service tax, duty of Custom, duty of Excise, Value added tax, cess and other material statutory dues applicable to it. According to the information and explanations given to us, there are no undisputed amounts payable in respect of income tax, service tax, goods and service tax, duty of Custom, duty of Excise, Value added tax, cess and other material statutory dues which were outstanding, at the year end, for a period of more than six months from the date they became payable.

(b) There are no dues of sales tax, wealth tax, service tax, goods and service tax, income tax, duty of excise, duty of excise, value added tax, and cess which have not been deposited on account of any dispute.

(viii) The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, reporting under clause 3 (viii) of the Order is not applicable to the Company.

SHAH GUPTA & CO.
MUMBAI
FRN: 109574W
CHARTERED ACCOUNTANTS

(ix) (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender.

(b) The Company has not been declared Wilful Defaulter by any bank or financial institution or government or any government authority.

(c) The Company has not obtained any term loans during the year. Accordingly, reporting under clause 3 (ix) (c) of the Order is not applicable to the Company.

(d) The Company has not obtained any short-term loans during the year. Accordingly, reporting under Clause 3 (ix) (d) of the Order is not applicable to the Company.

(e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended March 31, 2026. Accordingly, reporting under clause 3 (ix) (e) of the Order is not applicable.

(f) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended March 31, 2026. Accordingly, reporting under clause 3 (ix) (f) of the Order is not applicable.

(x) (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the reporting under clause 3 (x) (a) of the Order is not applicable to the Company.

(b) The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, reporting under clause 3 (x) (b) of the Order is not applicable to the Company.

(xi) (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) During the year, no report under sub-section (12) of section 143 of the Act has been filed by cost auditor/secretarial auditor or by us in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) As represented to us by the Management, no whistle-blower complaints have been received during the year by the Company.

(xii) The Company is not a Nidhi company. Accordingly, reporting under clause 3 (xii) of the Order is not applicable to the Company.

(xiii) The Company has entered into transactions with related parties in compliance with the provisions of Section 188 of the Act. The details of such related party transactions have been disclosed in the Financial Statements as required under Indian Accounting Standard 24 “Related Party Disclosures” specified under Section 133 of the Act. Further, the Company is not required to constitute an Audit Committee under Section 177 of the Act and, accordingly, to this extent, the reporting under clause 3 (xiii) of the Order is not applicable to the Company.

(xiv) (a) The provisions of internal audit are not applicable to the company. Accordingly, reporting under clause 3 (xiv) (a) of the Order is not applicable to the company.

(b) The company did not have an internal audit system during the year. Accordingly, reporting under clause 3 (xiv) (b) of the Order is not applicable to the company.

(xv) As represented to us by the Management, the Company has not entered into any non-cash transactions with Directors or persons connected with him. Accordingly, reporting under clause 3 (xv) of the Order is not applicable to the Company.

(xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the reporting under clause 3 (xvi) (a), (b) and (c) of the Order is not applicable to the Company.

(b) The Company has not conducted non-banking financial / housing finance activities during the year. Accordingly, the reporting under clause 3 (xvi) (b) of the Order is not applicable to the Company.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, reporting under clause 3 (xvi) (c) of the Order is not applicable to the Company.

(d) As represented to us by the Management, as at March 31, 2026 as per the definition of Group under Core Investment Companies (Reserve Bank) Directions 2016, there is one Core Investment Company (CIC) which is registered and four CICs which are not required to be registered with the Reserve Bank of India, forming part of the promoter group.

(xvii) The Company has not incurred any cash losses in the financial year and in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause (xviii) is not applicable to the Company.

(xix) On the basis of the financial ratios disclosed in Note 30 to the financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a year of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a year of one year from the balance sheet date will get discharged by the Company as and when they fall due.

SHAH GUPTA & CO. MUMBAI FRN: 109574W CHARTERED ACCOUNTANTS

(xx) The requirement of Corporate Social Responsibility (CSR) contribution under section 135 of the Act is not applicable to the Company. Accordingly, reporting under clause 3 (xx) (a) and (b) of Order is not applicable to the Company.

(xxi) The reporting under clause 3 (xxi) of the Order is not applicable in respect of audit of standalone financial statements. Accordingly, no comment in respect of the said paragraph has been included in this report.

For **SHAH GUPTA & CO.,**
Chartered Accountants
Firm Registration No.: 109574W

Parth P Patel
M. No. 172670
Unique Document Identification Number (UDIN) for this document is: 26172670PRIYLX9155
Place: Mumbai
Date: May 09, 2026

ANNEXURE B TO THE INDEPENDENT AUDITORS' REPORT

Report on the internal financial controls with reference to the aforesaid Financial Statements under Clause (i) of sub-section (3) of Section 143 of the Act

We have audited the internal financial controls over financial reporting of **Accura Technik Private Limited** ("the Company") as of March 31, 2026, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to these financial statements of the Company based on our audit. We conducted our audit in accordance with the Guidance Note issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under sub-section (10) of Section 143 of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting with reference to these financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting with reference to these financial statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting with reference to these financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting with reference to these financial statements.

Meaning of Internal Financial Controls Over Financial Reporting with reference to these Financial Statements

A Company's internal financial control over financial reporting with reference to these financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting with reference to these financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting with reference to these Financial Statements

Because of the inherent limitations of internal financial controls over financial reporting with reference to these financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting with reference to these financial statements to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

SHAH GUPTA & CO. MUMBAI FRN: 109574W CHARTERED ACCOUNTANTS

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to these financial statements and such internal financial controls were operating effectively as at March 31, 2026, based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **SHAH GUPTA & CO.,**
Chartered Accountants
Firm Registration No.: 109574W

Parth P Patel
M. No. 172670
Unique Document Identification Number (UDIN) for this document is: 26172670PRIYLX9155
Place: Mumbai
Date: May 09, 2026

ACCURA TECHNIK PRIVATE LIMITED
BALANCE SHEET AS AT MARCH 31, 2026

(INR in lakhs)

Particulars	Notes	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	4	**29.43**	-
Intangible Assets	5	**12.03**	-
Financial Assets :			
Other Financial Assets	6	**51.23**	-
Deferred Tax Assets (Net)	7	**2.81**	-
Other Non-Current Assets	8	**26.05**	-
Total Non-Current Assets		**121.55**	-
Current assets			
Inventory	9	**32.68**	-
Financial Assets :			
Trade Receivables	10	**29.71**	-
Cash and Cash Equivalents	11	**22.75**	0.63
Other Bank Balances	12	**50.10**	-
Loans	13	**0.60**	-
Other Financial Assets	14	**22.77**	
Current Tax Assets (Net)	15	**1.99**	-
Other Current Assets	16	**67.44**	-
Total Current Assets		**228.03**	0.63
Total Assets		**349.58**	0.63
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	17	**250.00**	1.00
Other Equity	18	**(12.08)**	(0.62)
Total Equity		**237.92**	0.38
Liabilities			
Non Current Liabilities			
Provisions	19	**33.54**	-
Deferred Tax Liabilities (Net)		-	-
Total Non Current Liabilities		**33.54**	-
Current Liabilities			
Financial Liabilities			
Trade Payables	20		
Due to Micro Enterprise and Small Enterprise		**7.96**	-
Due to Creditors other than above		**28.57**	0.25
Other Financial Liabilities	21	**34.31**	-
Other Current Liabilities	22	**6.64**	-
Provisions	23	**0.64**	-
Total Current Liabilities		**78.12**	**0.25**
Total Equity and Liabilitites		349.58	0.63
Significant Accounting Policies and Notes forming part of the Financial Statements	1 to 43		

As per our Report of even date attached
For Shah Gupta & Co.
Chartered Accountants
F. R. No. 109574W

SHAH GUPTA & CO.
MUMBAI
FRN : 109574W
CHARTERED ACCOUNTANTS

Parth P Patel
Partner
Membership No. 172670
Place : Mumbai
Date: May 9, 2026

For and on behalf of Board of Directors

Saket Kanoria
Director
Din: 00040801

Vidur Kanoria
Director
DIN 08709462

S G Nanavati
Director
Din: 00023526

Manoj Nair
Director
Din:18345481

ACCURA TECHNIK PRIVATE LIMITED

ACCURA TECHNIK PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED MARCH 2026

(INR in lakhs)

Particulars	Notes	31-Mar-26	31-Mar-25
REVENUE			
Revenue from operations	24	231.17	-
Other Income	25	1.89	-
Total Revenue		233.06	-
EXPENSES			
Cost of Materials consumed	26	32.09	-
Changes in Inventories of finished goods and work in progress	27	(8.07)	-
Employee benefits expense	28	90.19	-
Finance Cost	29	0.77	-
Depreciation and amortization expense	30	0.81	-
Other expenses	31	126.38	0.31
Total Expenses		242.16	0.31
Profit/(loss) before exceptional items and tax		(9.10)	(0.31)
Tax expense:			
Current tax	15	0.50	-
Deferred Tax	7	(3.16)	-
Profit/(loss) for the year after tax		(6.44)	(0.31)
OTHER COMPREHENSIVE INCOME			
A. Other Comprehensive income not to be reclassified to profit and loss in subsequent periods:			
Remeasurement of gain/(loss) on defined benefit plans		1.37	-
Income tax effect		(0.34)	-
B. Other Comprehensive income to be reclassified to profit and loss in subsequent periods:			
Effective portion of gain/(loss) on hedging instruments in a cash flow hedge			-
Income tax effect			-
Other Comprehensive Income/(Loss) for the year, net of tax		1.03	-
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE YEAR, NET OF TAX		(5.42)	(0.31)
Earnings per share for profit attributable to equity shareholders			
Basic EPS Rs.		(1.07)	(3.10)
Dilluted EPS Rs.		(1.07)	(3.10)
Significant Accounting Policies and Notes forming part of the Financial Statements	1 to 43		

As per our Report of even date attached
For Shah Gupta & Co.
Chartered Accountants
F. R. No. 109574W

SHAH GUPTA & CO. MUMBAI FRN : 109574W CHARTERED ACCOUNTANTS

Parth P Patel
Partner
Membership No. 172670
Place : Mumbai
Date: May 9, 2026

For and on behalf of Board of Directors

Saket Kanoria	**Vidur Kanoria**
Director	**Director**
Din: 00040801	DIN 08709462
S G Nanavati	**Manoj Nair**
Director	**Director**
Din: 00023526	Din:10346481

ACCURA TECHNIK PRIVATE LIMITED

Accura Technik Private Limited
STATEMENT OF CASHFLOWS FOR THE PERIOD ENDED MARCH 31, 2026

(INR in lakhs)

Particulars	31-Mar-26	31-Mar-25
A. Cash Flow From Operating Activities		
Profit/(Loss) before tax	(9.10)	(0.31)
Adjustments for :		
Depreciation	0.81	-
Finance Cost	0.77	-
Operating Profit/(Loss) before working capital changes	**(7.53)**	(0.31)
Changes in Operating Assets and Liabilities :		
Increase/(Decrease) in Trade Payables	36.28	(0.06)
Increase/(Decrease) in Other Non Current/Current Liabilities	7.66	-
Increase/(Decrease) in Provisions	34.31	
Increase/(Decrease) in Provisions	34.18	
(Increase)/Decrease in Inventory	(32.68)	
(Increase)/Decrease in Trade Receivables	(29.71)	
(Increase)/Decrease in Other Financial Assets	(23.36)	-
(Increase)/Decrease in Other Non Current/Current Assets	(93.15)	-
Cash Generated from Operation	**(73.99)**	(0.37)
Less: Income taxes paid	(2.49)	
Net Cash flow from Operating Activities (A)	**(76.48)**	**(0.37)**
B. Cash Flow from Investing Activities		
Purchase of PPE	(42.26)	-
Fixed Deposits with banks	(101.33)	
Net Cash Flow from Investing Activities (B)	**(143.59)**	-
C. Cash Flow from Financing Activities		
Proceeds from issue of equity shares	249.00	-
Share Issue Expenses	(6.04)	-
Finance Cost	(0.77)	-
Net Cash Flow from Financing Activities (C)	**242.19**	-
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	**22.12**	**(0.37)**
Cash and Cash Equivalents at the beginning of the year	0.63	1.00
Cash and Cash Equivalents at the end of the year	**22.75**	**0.63**
Reconciliation of cash and cash equivalents as per cash flow statement		
Cash and Cash Equivalents comprise (Refer note 11)		
Cash in hand	0.01	-
Bank with Banks	**22.74**	**0.63**
Total Cash and Cash Equivalents at end of the year	22.75	0.63

Note:
The statement of cash flows is prepared using the "indirect method" set out in Ind AS 7 "Statement of Cash Flows".

See accompanying notes to the financial statements
As per our Report of even date attached
Shah Gupta & Co.
Chartered Accountants
Firm Registration No. 109574W

SHAH GUPTA & CO. MUMBAI FRN : 109574W CHARTERED ACCOUNTANTS

Parth P Patel
Partner
Membership No. 172670
Place : Mumbai
Date: May 9, 2026

For and on behalf of Board of Directors

Saket Kanoria	**Vidur Kanoria**
Director	**Director**
Din: 00040801	Din: 08709462
S G Nanavati	**Manoj Nair**
Director	**Director**
Din: 00023526	Din:10346481

ACCURA TECHNIK PRIVATE LIMITED

ACCURA TECHNIK PRIVATE LIMITED
STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED MARCH 31, 2026

A Equity Share Capital :

Particulars	Balance at the Beginning of the period	Changes in Equity share capital during the year	Balance at the end of the period
Balance as at March 31, 2025			
Numbers	10,000	-	**10,000**
Amount in lakhs	1.00	-	**1.00**
Balance as at March 31, 2026			
Numbers	10,000	2,490,000	**2,500,000**
Amount in lakhs	**1.00**	249.00	**250**

B Other Equity :

(INR in lakhs)

Particulars	**Reserves and Surplus**		**Other Comprehensive Income**		**Total**
	Retained Earnings	**Total**	**Other items of Comprehensive Income**	**Total**	
As at March 31, 2024	**(0.31)**	**(0.31)**	-	-	**(0.31)**
Profit/(loss) for the period	(0.31)	(0.31)	-	-	(0.31)
As at March 31, 2025	**(0.62)**	**(0.62)**	-	-	**(0.62)**
Profit/(loss) for the period	(6.44)	(6.44)	1.03	1.03	(5.42)
Share Issue Expenses	(6.04)	(6.04)	-	-	(6.04)
As at March 31, 2026	**(13.10)**	**(13.10)**	**1.03**	**1.03**	**(12.08)**

As per our Report of even date attached
Shah Gupta & Co.
Chartered Accountants
Firm Registration No. 109574W

SHAH GUPTA & CO. MUMBAI FRN : 109574W CHARTERED ACCOUNTANTS

Parth P Patel
Partner
Membership No. 172670
Place : Mumbai
Date: May 9, 2026

For and on behalf of Board of Directors

Saket Kanoria
Director
Din: 00040801

Vidur Kanoria
Director
Din: 08709462

S G Nanavati
Director
Din: 00023526

Manoj Nair
Director
Din:10346481

ACCURA TECHNIK PRIVATE LIMITED

ACCURA TECHNIK PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

1. Corporate Information

Accura Technik Private Limited ("The Company") is registered Company under the provisions of the Companies Act, 2013 with CIN No. U24209MH2023PTC411728.

The Company's activity is in single segment of manufacturing of Cylinder with its registered office situated at Empire Mills Complex, 414 Senapati Bapat Marg, Lower Parel, Mumbai -400013.

The Board of Directors have approved the financial statements for the year ended 31st March 2026 and issued the same on May 9, 2026.

2.1 Statement of Compliances & Basis of Preparation

The financial statements are presented in Indian Rupees, and all values are rounded to the nearest lakhs, except when stated otherwise.

The financial statements of the Company for the financial year ended 31st March 2026 have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended).

The financial statements have been prepared on a historical cost basis, except for the following assets and liabilities which have been measured at fair value:

- Derivative financial instruments,
- Defined Benefit Plans - planned assets

Current & non-current classification

Company has determined current and non-current classification of its assets and liabilities in the financial statements as per the requirement of Ind AS 1 - 'Presentation of Financial Statements', wherever applicable. Based on its assessment, the Company has ascertained its normal operating cycle as 12 months for the purpose of current and non-current classification of its assets and liabilities.

2.2 Summary of Significant Accounting policy

(a) Revenue Recognition

i) Sale of Goods

The Company recognizes revenue when control over the promised goods or services is transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

Revenue is adjusted for variable consideration such as discounts, rebates, or other similar items in a contract when they are highly probable to be provided. Revenue excludes any amount collected as taxes on behalf of statutory authorities.

The Company recognizes revenue generally at the point in time when the products are delivered to customer or when it is delivered to a carrier for export sale, which is when the control over product is transferred to the customer.

ACCURA TECHNIK PRIVATE LIMITED

ii) Interest Income

Interest income from a financial asset is recognized when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.

iii)Rental income

Rental income arising from operating leases is accounted over the lease period and is included in revenue in the statement of profit or loss.

iv) Insurance Claim

Insurance Claims are accounted on receipt basis.

(b) Property Plant & Equipment

Freehold land is carried at historical cost.
All other items of property, plant and equipment are stated at historical cost less recoverable tax and accumulated depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.
Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.
Property, plant, and equipment which are not ready for intended use as on the date of Balance Sheet are disclosed as "Capital work-in-progress".

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances under "Other Non-Current Assets".

Depreciation methods, estimated useful lives and residual value:

Depreciation is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives.

The useful lives have been taken as prescribed in Schedule II to the Companies Act, 2013 except in case of plant and machinery, in which case it has been 25 years, based on a technical evaluation.

The residual value is not more than 5% of the original cost of the asset. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in profit or loss.

ACCURA TECHNIK PRIVATE LIMITED

(c) Intangible assets

Intangible assets purchased are initially measured at cost. Intangible assets acquired in a business combination are recognised at fair value at the acquisition date. Subsequently, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses, if any.

Intangible Assets (software) are amortized in 3-8 years based on straight-line method.

(d) Lease

The Company identifies whether any transaction is a lease or have any embedded lease component. The determination of whether an arrangement is a lease is based on the substance of the agreement. The agreement is a lease if fulfilment of it is dependent on the use of a specific asset(s) and the arrangement conveys a right to use the asset or assets, even if the right is not explicitly specified in an agreement.

As a lessor:
Leases are classified as finance leases when substantially all the risks and rewards of ownership transfer from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables. Finance lease income is allocated to accounting periods to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

Lease income from operating leases where the Company is a lessor is recognised in income on a straight-line basis over the lease term unless the receipts are structured to increase in line with expected general inflation to compensate for the expected inflationary cost increases. The respective leased assets are included in the balance sheet based on their nature.

As a lessee:
In case the Company has entered in any agreement as a lessee, it recognises the right to use of the asset conferred under the arrangement as "Right of Use "as part of Property, Plant & equipment. The discounted cash flows of the all the lease considerations including lease premium, which Company expects to pay during entire non-cancellable period of lease arrangement is taken as initial recognition of asset with corresponding amount as 'lease liabilities. Lease liabilities and Right of use is remeasured or impaired annually based on available variables.

Right of Use: Useful life
The assets under 'right of use' are depreciated using straight line method over the lease term. Similarly interest as per incremental rate of borrowing is charged to lease liabilities. Lease payments are appropriated towards the lease liabilities.

Lease transactions of low value and of short duration are not recognised and thus rentals paid are charged off to Statement of Profit & Loss.

Lease liabilities are classified as non-current and current based on their due dates of discharging.

ACCURA TECHNIK PRIVATE LIMITED

(e) Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. [When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the CGU to which the asset belongs]. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

(f) Financial Assets & Liabilities

i) Financial Assets

Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in three categories:

- Debt instruments at amortised cost
- Debt / equity instruments at fair value through other comprehensive income (FVTOCI)
- Debt instruments, derivatives, and equity instruments at fair value through profit or loss (FVTPL)

Impairment of financial assets

The Company assesses on a forward-looking basis the expected credit loss associated with its assets carried at amortized cost and FVOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

For trade receivables only, the Company applies the simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime losses to be recognized from initial recognition of the receivables.

ii) Financial Liabilities

Equity Instruments:

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company are recognised at the proceeds received, net of direct issue costs.

ACCURA TECHNIK PRIVATE LIMITED

Initial recognition and measurement

All the financial liabilities are initially recognised at fair value plus any transaction costs that are attributable to the acquisition of the financial liabilities except financial liabilities at FVTPL which are initially measured at fair value.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

- Financial liabilities at fair value through profit or loss
  Financial liabilities are measured at fair value through profit or loss.
- Loans and borrowings
  After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method. Gains and losses are recognised in profit or loss when the liabilities are de-recognised as well as through the EIR amortisation process.
  Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are material and an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

(g) Derivative financial instruments and hedge accounting

Initial recognition and subsequent measurement

The Company uses derivative financial instruments, such as forward currency contracts, currency swaps, interest rate swaps, to hedge its foreign currency risks, interest rate risks and to reduce interest cost. Such derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently re-measured at fair value. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.

For the purpose of hedge accounting, hedges are classified as:

- Fair value hedges when hedging the exposure to changes in the fair value of a recognised asset or liability or an unrecognised firm commitment.

- Cash flow hedges when hedging the exposure to variability in cash flows that is either attributable to a particular risk associated with a recognised asset or liability or a highly probable forecast transaction or the foreign currency risk in an unrecognised firm commitment

Any gains or losses arising from changes in the fair value of derivatives are taken directly to profit or loss, except for the effective portion of cash flow hedges, which is recognised in OCI and later reclassified to profit or loss when the hedge item affects profit or loss.

(h) Foreign currency transactions

i) Functional and presentation currency

Items included in the financial statements of the Company are measured in Indian Rupee which is functional and presentation currency

ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates at the date of the transaction. Foreign exchange gain and loss resulting from the settlement of

ACCURA TECHNIK PRIVATE LIMITED

such transactions and from the translation of monetary assets and liabilities foreign currencies at year end exchange rates are generally recognised in profit or loss. They are deferred in other equity if they relate to qualifying cash flow hedges.

Foreign exchange differences arising on borrowings other than above are regarded as an adjustment to borrowing costs and are presented in the statement of profit and loss. All other foreign exchange gains and losses are presented in the statement of profit and loss on a net basis within other gains/(losses).
Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation differences on assets and liabilities carried at fair value are reported as part of the fair value gain or loss.

(i) Inventories
Inventories are valued at the lower of cost and net realisable value.

Costs includes, expenses incurred in bringing each product to its present location and condition and are accounted for as follows:

Raw materials, Consumables Stores:
Raw materials /Consumables Stores are valued at cost after providing for cost of obsolescence / depletion. Cost is determined on first in, first out basis.

Finished goods and work in progress
Cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

(j) Cash & Cash equivalent
Cash and cash equivalent in the balance sheet comprise cash on hand, bank balances and short-term deposits in banks with original maturity of 3 months or less, which are subject to insignificant risks of changes in value.

(k) Income Taxes
Current income tax
Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

ACCURA TECHNIK PRIVATE LIMITED

Deferred Tax

Deferred tax is provided using the Balance sheet approach on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

(l) Borrowing costs

General and specific borrowing costs directly attributable to the acquisition, construction or production of qualifying assets are added to the cost of those assets, until such time as the assets is substantially ready for their intended use. The Company considers a period of twelve months or more as a substantial period. Qualifying assets are assets that necessarily take a substantial period to get ready for their intended use.

Transaction costs in respect of long-term borrowings are amortised over the tenor of respective loans using effective interest method.

All other borrowing costs are expensed in the period in which they are incurred.

(m) Employee Benefit

Short Term and other long-term Employee Benefits

The contractual amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

Liabilities recognised in respect of other long-term employee benefits such as annual leave is valued by Independent Actuaries using Project Unit Credit Method. Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are charged or credited to the statement of profit and loss in the period in which they arise.

ACCURA TECHNIK PRIVATE LIMITED

Post-Employment Benefits

- **Defined Contribution Plans**

  A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to Provident Fund and Pension Scheme authorities. The Company makes specified monthly contributions towards Provident Fund and Pension Scheme. The Company's contribution is recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

- **Defined Benefit Plans**

  The Company pays gratuity to the employees whoever has completed specified period of service with the Company as per the Payment of Gratuity Act, 1972, at the time of resignation/retirement from the employment. Annual gratuity provision is made based on an actuarial valuation.

  The gratuity liability amount is contributed to the approved gratuity fund formed exclusively for gratuity payment to the employees. The liability in respect of gratuity and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employees' services.

  Re-measurement of defined benefit plans in respect of post-employment is charged to the Other Comprehensive Income.

(n) Earning per Share

Basic earnings per share

Basic earnings per share is calculated by dividing:

- the profit attributable to owners of the Company
- by the weighted average number of equity shares outstanding during the financial year.

Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- the after income tax effect of interest and other financing costs associated with dilutive potential equity
- the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

(o) Provisions and Contingent Liabilities/Assets

Provisions are recognised when the Company has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

Contingent assets are not recognised or accounted.

ACCURA TECHNIK PRIVATE LIMITED

(p) Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The chief operational decision maker monitors the operating results of its business Segments separately for the purpose of making decision about the resources allocation and performance assessment. Segment performance is evaluated based on the profit or loss and is measured consistently with profit or loss in the financial statements. The operating segments have been identified on the basis of the nature of products/ services.

3. Significant accounting judgements, estimates and assumptions

1. The preparation of financial statements requires the use of accounting estimates which, by definition, will seldom equal the actual results. Management also needs to exercise judgement in applying the Company's accounting policies.

   The estimates and judgements involve a higher degree of judgement or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

   Key source of estimation uncertainty & Critical estimates and judgements

   The areas involving critical estimates or judgements are:

- Estimation of current tax expense and payable
- Estimated useful life of intangible asset
- Estimation of defined benefit obligation
- Recognition of revenue
- Recognition of deferred tax assets for carried forward tax losses
- Impairment of trade receivables and other financial assets

Estimates and judgements are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are believed to be reasonable under the circumstances.

ACCURA TECHNIK PRIVATE LIMITED

ACCURA TECHNIK PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026

4 **PROPERTY, PLANT AND EQUIPMENT** (INR Lakhs)

Particulars	Owned Assets							Grand Total	Capital Work in Progress
	Plant and Equipments	Lab Equipments	Matreial Handling Equpiments	Furniture and Fixtures	Office Equipment	Computer Hardwares	Sub Total		
COST/ DEEMED COST									
As at April 1 ,2024	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-
Disposals/ Decapitalised	-	-	-	-	-	-	-	-	-
As at March 31 ,2025	-	-	-	-	-	-	-	-	-
As at April 1 ,2025	-	-		-	-	-	-	-	-
Additions	0.37	5.12	9.15	13.37	0.15	1.75	29.91	29.91	-
Disposals/ Decapitalised	-			-	-	-	-	-	-
As At March 31, 2026	**0.37**	**5.12**	**9.15**	**13.37**	**0.15**	**1.75**	**29.91**	**29.91**	-
ACCUMULATED DEPRECIATION AND IMPAIRMENT									
As at April 1 ,2024	-	-	-	-	-	-	-	-	-
Depreciation for the year	-	-	-	-	-	-	-	-	-
Deductions\Adjustments during the period	-	-	-	-	-	-	-	-	-
As at March 31 ,2025	-	-	-	-	-	-	-	-	-
As at April 1 ,2025	-	-		-	-	-	-	-	-
Depreciation for the year	0.00	0.08	0.11	0.21	0.00	0.09	0.48	0.48	-
Deductions\Adjustments during the period	-	-	-	-	-	-	-	-	-
AS at As At March 31, 2026	**0.00**	**0.08**	**0.11**	**0.21**	**0.00**	**0.09**	**0.48**	**0.48**	-
Net Carrying value as at March 31, 2026	**0.37**	**5.04**	**9.04**	**13.16**	**0.15**	**1.66**	**29.43**	**29.43**	-
Net Carrying value as at March 31,2025	-	-	-	-	-	-	-	-	-

A **Capital WIP**

Aging of Capital WIP as on 31-03-2026

Sr. No.	Particulars	Less than One Year	One to Two years	Two to Three years	More than Three years
1	Project in Progress	-		-	-
2	Projects temporarily suspended	-	-	-	-
3	Whose completion is over due *	-	-	-	-
4	Has exceed its cost compare to its Original Plan	-	-	-	-

ACCURA TECHNIK PRIVATE LIMITED

ACCURA TECHNIK PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026

5 **INTANGIBLE ASSETS** (INR Lakhs)

Particulars	Computer Software	Intangible Asset Under	Total
GROSS BLOCK			
As at April 1,2024	-	-	-
Additions	-		-
Deletions	-	-	-
As at March 31 ,2025	-	-	-
As at April 1,2025	-	-	-
Additions	12.36		12.36
Deletions	-		-
As at March 31 ,2026	12.36	-	12.36
ACCUMULATED AMORTISATION AND IMPAIRMENT			
As at April 1,2024	-	-	-
Amortisation for the year	-	-	-
Deductions\Adjustments during the period	-	-	-
As at March 31 ,2025	-	-	-
As at April 1,2025	-	-	-
Amortisation for the year	0.33	-	0.33
Deductions\Adjustments during the period	-	-	-
As at March 31 ,2026	0.33	-	0.33
Net Carrying value as at March 31,2026	12.03	-	12.03
Net Carrying value as at March 31,2025	-	-	-

i. Significant Estimate : Useful life of Intangible Assets is considered to be 3-8 years

ACCURA TECHNIK PRIVATE LIMITED

ACCURA TECHNIK PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026

6. OTHER FINANCIAL ASSETS

(INR in lakhs)

Particulars	31-Mar-2026	31-Mar-2025
Unsecured, Considered good unless otherwise stated		
Deposit with Banks (Maturity more than 12 months)	51.23	-
Total	**51.23**	-

*Deposit of Rs. 51.23 lakhs (PY Rs. NIL lakhs) is lien marked for utilised against Bank Gurantee .

7.DEFERRED TAX ASSETS (NET)

(INR in lakhs)

Particulars	31-Mar-2026	31-Mar-2025
Depreciation on Property , plant , equipment and intangible asset	(0.95)	
Employees benefits and other allowable expenses on payment basis	3.95	
INDAS adjustments	(0.34)	
Carryforward Losses	0.16	
Total	**2.81**	-

Movement in deferred tax liabilities/assets :

Particulars	31-Mar-2026	31-Mar-2025
Opening balance	-	-
Depreciation on Property , plant , equipment and intangible asset	(0.95)	-
Employees benefits and other allowable expenses on payment basis	3.95	-
INDAS adjustments	(0.34)	
Carryforward Losses	0.16	-
Closing balance	**2.81**	-

8. OTHER NON CURRENT ASSETS

(INR in lakhs)

Particulars	31-Mar-2026	31-Mar-2025
Considered good		
Capital Advances	26.05	-
Total	**26.05**	-

9. INVENTORIES

(INR in lakhs)

Particulars	31-Mar-2026	31-Mar-2025
(Valued at lower of Cost and Net Realisable Value)		
Raw Materials	0.35	-
Work-In-Progress	2.80	-
Finished Goods	5.27	-
Stores, Consumables and Packaging Material	24.26	-
Total	**32.68**	-

ACCURA TECHNIK PRIVATE LIMITED

ACCURA TECHNIK PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026

10. TRADE RECEIVABLES (INR in lakhs)

Particulars	31-Mar-2026	31-Mar-2025
Unsecured - considered good	29.71	-
Unsecured - credit impaired	-	-
	29.71	-
Impairment Allowance (Allowance for doubtful debts)	-	-
	-	-
Total	**29.71**	**-**

Trade Receivable Aging for FY 2025-2026 (INR in lakhs)

Particulars	Less than 6 months	6 months to 1 year	1-2 years	2-3 Years	More than 3 years	Total
Undisputed						
Unsecured - considered good	29.71	-	-	-	-	29.71
Unsecured - credit impaired	-	-	-	-	-	-
Disputed						
Unsecured - credit impaired	-	-	-		-	-
Total	**29.71**	**-**	**-**	**-**	**-**	**29.71**

Trade Receivable Aging for FY 2024-2025 (INR in lakhs)

Particulars	Less than 6 months	6 months to 1 year	1-2 years	2-3 Years	More than 3 years	Total
Undisputed						
Unsecured - considered good	-	-	-	-	-	-
Unsecured - credit impaired	-	-	-	-	-	-
Disputed						
Unsecured - credit impaired	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**

11. CASH AND CASH EQUIVALENTS (INR in lakhs)

Particulars	31-Mar-2026	31-Mar-2025
Balances with banks		
- In current accounts	22.74	0.63
Cash in Hand	0.01	-
Total	**22.75**	**0.63**

12. OTHER BANK BALANCES (INR in lakhs)

Particulars	31-Mar-2026	31-Mar-2025
Deposit with Bank	50.00	-
Other Deposit with NSDL	0.10	
Total	**50.10**	**-**

13. LOANS (INR in lakhs)

Particulars	31-Mar-2026	31-Mar-2025
Unsecured, considered good unless otherwise stated		
Loans to Employees	0.60	-
Total	**0.60**	**-**

14. OTHER FINANCIAL ASSETS (INR in lakhs)

Particulars	31-Mar-2026	31-Mar-2025
Other Receivable	22.77	-
Total	**22.77**	**-**

ACCURA TECHNIK PRIVATE LIMITED

ACCURA TECHNIK PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026

15. CURRENT TAX ASSET/ LIABILITY(NET)

(INR in lakhs)

Particulars	31-Mar-2026	31-Mar-2025
Opening balance	-	-
Current tax payable for the year	(0.50)	-
Taxes paid	2.49	
Total	**1.99**	**-**

16. OTHER CURRENT ASSETS

(INR in lakhs)

Particulars	31-Mar-2026	31-Mar-2025
Advance to Supplier	51.02	-
Interest accrued but not due	0.41	-
Balances with Government Authorities	6.21	-
Prepaid Expenses	9.81	-
Total	**67.44**	**-**

ACCURA TECHNIK PRIVATE LIMITED

ACCURA TECHNIK PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026

(INR in lakhs)

17.SHARE CAPITAL

i. Equity Share Capital

Particulars	Authorised Capital		Issued & Subscribed	
	Number	Amount	Number	Amount
As at March 31 ,2024	**10,000**	**1.00**	10,000	1.00
Increase during the period	-	-	-	-
As at March 31 ,2025	**10,000**	**1.00**	**10,000**	**1.00**
Increase during the period	4,990,000	499.00	2,490,000	249.00
As at March 31 ,2026	**5,000,000**	**500.00**	**2,500,000**	**250.00**

ii.Reconciliation of Issued Capital

(INR in lakhs)

Particulars	Number	Amount
Equity shares of INR 10 each issued, subscribed and fully paid		
As at March 31 ,2024	10,000	1.00
Issued during the Year/Period	-	-
As at March 31 ,2025	**10,000**	**1.00**
Increase during the year	2,490,000	249.00
As at March 31 ,2026	**2,500,000**	**250.00**

iii Rights, preferences and restrictions attached to equity shares

The company has only one class of equity shares having par value of INR 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amount, in proportion to their shareholding.

iv. Details of shareholders holding more than 5% shares in the company

Name of the shareholder	As at March 31, 2026		As at March 31, 2025	
	Number	% holding	Number	% holding
TCPL Packaging Limited (including nominee shareholders)	2,500,000	100%	-	-
Saket Kanoria	-	-	5,000	50%
Kahini Kanoria	-	-	5,000	50%
	2,500,000	**100%**	10,000	100%

v. Details of Promotors shareholding

Name of the Promotor	As at March 31, 2026		As at March 31, 2025	
	Number	% holding	Number	% holding
TCPL Packaging Limited (including nominee shareholders)	2,500,000	100%	-	-
Saket Kanoria	-	-	5,000	50%
Kahini Kanoria	-	-	5,000	50%
	2,500,000	**100%**	10,000	100%

ACCURA TECHNIK PRIVATE LIMITED

ACCURA TECHNIK PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026

18. OTHER EQUITY

Retained Earnings (INR in lakhs)

Particulars	31-Mar-2026	31-Mar-2025
(i) Retained Earnings	(13.10)	(0.62)
(ii) Component of Other Comprehensive Income	1.03	-
Closing balance	(12.08)	(0.62)

(i) Retained Earnings (INR in lakhs)

Particulars	31-Mar-2026	31-Mar-2025
Retained Earnings		
Opening Balance	(0.62)	(0.31)
Net Profit/(Loss) for the period/year	(6.44)	(0.31)
ROC Expenses	(6.04)	-
Closing balance	(13.10)	(0.62)

(ii) Component of Other Comprehensive Income (INR in lakhs)

Particulars	31-Mar-2026	31-Mar-2025
Opening Balance	-	-
Remeasurement of gain/(loss) on defined benefit plans	1.03	-
Closing balance	1.03	-

19.PROVISIONS (INR in lakhs)

Particulars	31-Mar-2026	31-Mar-2025
Non Current		
Provision for Employee Benefit		
Gratuity	25.77	-
Leave Encashment	7.77	-
Total	33.54	-

20.TRADE PAYABLES (INR in lakhs)

Particulars	31-Mar-2026	31-Mar-2025
Current		
Total outstanding due of micro enterprise and small enterprise	7.96	-
Total outstanding due of creditors other than micro and small enterprise	28.57	0.25
Total	36.53	0.25

Aging of Trade Payables as on 31-03-2026 (INR in lakhs)

Particulars	Less than One Year	One to Two years	Two to Three years	More than Three years	Total
MSME	7.96	-	-	-	7.96
Others	20.80	-	-	-	20.80
Disputed Dues to MSME	-	-	-	-	-
Disputed Dues to others	-	-	-	-	-
Unbilled dues	7.78	-			7.78
Total	36.53	-	-	-	36.53

Aging of Trade Payables as on 31-03-2025 (INR in lakhs)

Particulars	Less than One Year	One to Two years	Two to Three years	More than Three years	Total
MSME	-	-	-	-	-
Others	-	-	-	-	-
Disputed Dues to MSME	-	-	-	-	-
Disputed Dues to others	-	-	-	-	-
Unbilled dues	0.25	-			0.25
Total	0.25	-	-	-	0.25

ACCURA TECHNIK PRIVATE LIMITED

ACCURA TECHNIK PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026

21.OTHER FINANCIAL LIABILITIES

(INR in lakhs)

Particulars	31-Mar-2026	31-Mar-2025
Current		
Other		
Due to Employees	34.31	-
Total	**34.31**	-

22.OTHER CURRENT LIABILITIES

(INR in lakhs)

Particulars	31-Mar-2026	31-Mar-2025
Current		
Statutory Liabilities	5.17	-
Others Liabilities	1.47	-
Total	**6.64**	-

23.PROVISIONS

(INR in lakhs)

Particulars	31-Mar-2026	31-Mar-2025
Current		
Leave Encashment	0.64	-
Total	**0.64**	-

ACCURA TECHNIK PRIVATE LIMITED

ACCURA TECHNIK PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026

24.REVENUE FROM OPERATIONS

(INR in lakhs)

Particulars	31-Mar-26	31-Mar-25
Sale of Product	21.38	-
Conversion Charges	209.79	-
Total	**231.17**	-

25.OTHER INCOME

(INR in lakhs)

Particulars	31-Mar-26	31-Mar-25
Interest Income on		
Fixed Deposits with Bank	1.89	-
Total	**1.89**	-

26.COST OF MATERIAL CONSUMED

(INR in lakhs)

Particulars	31-Mar-26	31-Mar-25
Stock at the beginning of the year	-	-
Add: Purchases	32.44	-
Less: Stock at the end of the year	(0.35)	-
Total	**32.09**	-

27.CHANGES IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS & STOCK IN TRADE

(INR in lakhs)

Particulars	31-Mar-26	31-Mar-25
Inventory as at the beginning of the year		
Work in Progress	-	-
Finished Goods	-	-
Total	-	-
Less: Inventory as at the end of the year		
Work in Progress	2.80	-
Finished Goods	5.27	-
Total	**8.07**	-
Net Decrease/(Increase) in Stock	**(8.07)**	-

28.EMPLOYEE BENEFITS EXPENSE

(INR in lakhs)

Particulars	31-Mar-26	31-Mar-25
Salaries, wages and bonus	83.80	-
Contribution to provident and other funds	3.03	-
Staff welfare expenses	3.36	-
Total	**90.19**	-

ACCURA TECHNIK PRIVATE LIMITED

ACCURA TECHNIK PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026

29.FINANCE COST **(INR in lakhs)**

Particulars	31-Mar-26	31-Mar-25
Bank Charges	0.77	-
Total	0.77	-

30.DEPRECIATION **(INR in lakhs)**

Particulars	31-Mar-26	31-Mar-25
Depreciation on Owned assets	0.48	-
Depreciation on Intangible assets	0.33	-
Total	0.81	-

31.OTHER EXPENSES **(INR in lakhs)**

Particulars	31-Mar-26	31-Mar-25
Manufacturing Expenses		
Carriage Inward	0.56	-
Labour charges	2.82	-
Electric power, fuel and water	28.47	-
Repairs and maintenance		
Others	2.85	-
Stores, consumables and packing material	59.85	-
Selling, Administration and Other Expenses		
Payments to auditors	2.35	0.30
Legal and professional fees	0.33	-
Telephone and internet expenses	0.16	-
Travelling & conveyance expenses	5.72	-
Printing and Stationery Expenses	3.74	-
Miscellaneous expenses	19.54	0.01
Total	126.38	0.31

ACCURA TECHNIK PRIVATE LIMITED

ACCURA TECHNIK PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026

32.EARNING PER SHARE

Particulars	31-Mar-26	31-Mar-25
Net loss for the year (A) (INR in Lakhs)	**(9.10)**	(0.31)
Weighted average number of equity shares for the purpose of calculating basic and diluted earnings per share (B)	**850,411**	10,000
Earnings per share		
Basic (Face value of Rs. 10/- each) (A/B)	**(1.07)**	(3.10)
Diluted (Face value of Rs. 10/- each) (A/B)	**(1.07)**	(3.10)

33.RELATED PARTY DISCLOSURE

A. Relationships

1. Holding Company

TCPL Packaging Limited

2. Key Management Personnel

Mr. Saket Kanoria	Director
Mr. Vidur Kanoria	Director
Mr. S G Nanavati	Director
Mr Manoj Nair	Director

B. Transactions with related parties

The following transactions occurred with related parties **(INR in lakhs)**

Name	Nature of Transaction	31-Mar-26	31-Mar-25
TCPL Packaging Limited	Miscellaneous expenses	18.27	-
	Purchase of Goods	62.38	-
	Sale of goods	220.37	-
	Reimbursement of Expense	5.15	
	Proceeds from issue of equity shares	249.00	-

C. Balances with related parties **(INR in lakhs)**

Particulars		31-Mar-26	31-Mar-25
TCPL Packaging Limited	Trade Receivables	24.35	-
	Other Receivables	22.77	-

ACCURA TECHNIK PRIVATE LIMITED

ACCURA TECHNIK PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026

34.CONTINGENT LIABILITIES AND CAPITAL COMMITMENTS

(a) Capital Commitments

(INR in lakhs)

Particulars	**31-Mar-26**	**31-Mar-25**
1 Property, Plant and Equipments (Net of Advances)	19.72	-
2 Intangible assets (Net of advances)	15.23	-

(b) Contigent Liabilities

(INR in lakhs)

Particulars	**31-Mar-26**	**31-Mar-25**
Bank Guarantees	50.04	-

35.FAIR VALUE MEASUREMENT

The fair value of financial instruments in the table below has been classified into three categories depending on the inputs used in the valuation technique. The hierarchy gives the highest priority to quoted prices in active market for identical assets or liabilities (level 1 measurement) and lowest priority to unobservable inputs (level 3 measurements). The categories used are as follows:

Level 1: Financial instruments measured using quoted prices. This includes listed equity instruments, mutual funds, bonds and debentures, that have quoted price / NAV. The fair value of all equity instruments, mutual funds, bonds and debentures are valued using the closing price / NAV as at the reporting period. None of the financial assets or financial liabilities qualifies for Level 1 classification.

Level 2: The fair value of financial instruments that are not traded in an active market (for example, over-the-counter derivatives) is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on company-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is considered here. Foreign exchange forward contracts are being classified as Level 2 financial assets and financial liabilities.

Level 3: The fair value of financial instruments that are measured on the basis of company specific valuations using inputs that are not based on observable market data (unobservable inputs). Financial assets and financial liabilities like security deposits, trade receivables, cash and bank balances, loans given, borrowings, trade payables and other financial liabilities are classified as Level 3 financial assets and financial liabilities.

Particulars	**March 31, 2026**			**March 31, 2025**		
	Level 1	**Level 2**	**Level 3**	**Level 1**	**Level 2**	**Level 3**
Financial Assets						
FVTPL Forward contract for foreign currency						
FVTOCI Forward contract for foreign currency						
Amortized Cost						
Trade Receivables	-	-	**29.71**	-	-	-
Cash and Cash Equivalents	-	-	**22.75**	-	-	0.63
Other Bank Balances	-	-	**50.10**	-	-	-
Loans	-	-	**0.60**	-	-	-
Other Financial Assets	-	-	**22.77**	-	-	-
Total Financial Assets	-	-	**125.92**	-	-	**0.63**
Financial Liabilities						
FVTPL Forward contract for foreign currency	-	-	-	-	-	-
FVTOCI Forward contract for foreign currency	-	-	-	-	-	-
Amortized Cost						
Borrowings	-	-	-	-	-	-
Trade Payables	-	-	**36.53**	-	-	0.25
Lease Liabilities	-	-	-	-	-	-
Other Financial Liabilities	-	-	**34.31**	-	-	-
Total Financial Liabilities	-	-	**70.84**	-	-	**0.25**

ACCURA TECHNIK PRIVATE LIMITED

ACCURA TECHNIK PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026

36.FINANCIAL INSTRUMENTS

The Company's activities expose it to market risk, liquidity risk and credit risk. In order to minimise any adverse effects on the financial performance of the Company.

Risk	Exposure arising from	Measurement	Management
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing
Market risk – foreign exchange	Import Payables.	Cash flow forecasting Sensitivity analysis	Foreign currency options.
Market risk – interest rate	Long-term borrowings at fixed and variable rates	Sensitivity analysis	Interest rate swaps. Loan Swapping.

(A) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and bank balance and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due . Due to the dynamic nature of the underlying business, company maintains flexibility in funding by maintaining availability under committed credit lines.

Management monitors rolling forecasts of the company's liquidity position (comprising the undrawn borrowing facilities) and cash and cash equivalents on the basis of expected cash flows. In addition, the company's liquidity management policy involves projecting cash flows and considering the level of liquid assets necessary to meet these against internal and external regulatory requirements and maintaining debt financing plans.

(i) Maturities of Financial Liabilities

The tables below analyse the Company's financial liabilities into relevant maturity groupings based on their contractual maturities for:

Maturity profile of the financial liabilities as on March 31, 2026 **(INR Lakhs)**

Particulars	Upto 1 year	1-5 years	More than 5 years	Total
Trade Payables	36.53	-	-	36.53
Other Payables	1.47	-	-	1.47
Total	38.00	0.00	0.00	38.00

Maturity profile of the financial liabilities as on March 31, 2025

Particulars	Upto 1 year	1-5 years	More than 5 years	Total
Trade Payables	0.25	-	-	0.25
Other Payables	-	-	-	-
Total	0.25	-	-	0.25

The amounts disclosed in the table are the contractual undiscounted cash flows.

(B) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of change in market prices. Market risk comprises three types of risk: foreign currency risk, interest rate risk and other price risk such as equity price risk and commodity risk.

(i) Foreign currency risk

The Company operates internationally and is exposed to foreign exchange risk arising from foreign currency transactions, primarily with respect to the USD. Foreign exchange risk arises from future commercial transactions and recognised assets and liabilities denominated in a currency that is not the company's functional currency (INR). The risk is measured through a forecast of highly probable foreign currency cash flows.

(ii) Interest rate risk

The Company's interest rate risk arises on borrowings with variable rates, which exposes the Company 's cash flow to interest rate risk. During March 31, 2026 and March 31, 2025 the Company's has not borrowings at variable rates were mainly denominated in INR.

ACCURA TECHNIK PRIVATE LIMITED

ACCURA TECHNIK PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026

37.CAPITAL MANAGEMENT

For the purpose of the company's capital management, capital includes issued equity capital and other equity reserves attributable to the equity holders . The primary objective of the Company's capital management is to maximise the shareholder value.

The company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The company includes within debt, interest bearing loans and borrowings, trade and other payables, less cash and cash equivalents, excluding discontinued operations.

(INR Lakhs)

Particulars	31-Mar-26	31-Mar-25
Borrowings	-	-
Less: cash and cash equivalents	(22.75)	(0.63)
Net Debt	**(22.75)**	**(0.63)**
Equity	237.92	0.38
Total Capital	**237.92**	**0.38**
Capital and net debt	215.17	(0.25)
Gearing ratio	**-0.10:1**	**-1.66:1**

In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the borrowings that define capital structure requirements as follows.

-Optimal use of available capital
- Leverage optimally in order to maximize shareholder returns while maintaining strength and flexibility of the Balance sheet.

38. DETAILS OF DUES TO MICRO AND SMALL ENTERPRISES AS DEFINED UNDER MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006 (MSMED ACT, 2006)

(INR Lakhs)

Particulars	31-Mar-26	31-Mar-25
Principal amount due to suppliers under MSMED Act, 2006	7.96	-
Interest accrued and due to suppliers under MSMED Act, on the above amount	-	-
Payment made to suppliers (other than interest) beyond the appointed day, during the year	-	-
Interest paid to suppliers under MSMED Act, (other than Section 16)	-	-
Interest paid to suppliers under MSMED Act, (Section 16)	-	-
Interest due and payable to suppliers under MSMED Act, for payment already made	-	-
Interest accrued and remaining unpaid at the end of the year to suppliers under MSMED Act, 2006	-	-

The information has been given in respect of such vendors to the extent they could be identified as "Mico and Small" enterprises on the basis of information available with the Company.

ACCURA TECHNIK PRIVATE LIMITED

ACCURA TECHNIK PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026

39.EMPLOYEE BENEFITS

The expenses of monthly salary, allowances and perquisite values have been charged to statement of profit and Loss for the respective period . Further following benefit also accrue to the employees.

The company has following benefits plan for the employees:

a. Leave encashment: Every employee is entitled to earned and casual leave as per the policy of the company. These leaves may be availed or encashed at the option of the employee. The company has valued the liability on actuarial and the expense has been charged off to statement of profit and loss.

b. Gratuity: The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The gratuity plan is a Non funded plan . The following table shows the expense and liability of funded gratuity liabilities:

(INR Lakhs)

GRATUITY (FUNDED)

i)	**Amount Recognized in the Balance Sheet**	**2025-26**		2024-25	
	Present value of funded defined benefit obligation	**25.77**		-	
	Fair value of plan assets	**-**		-	
	Net funding obligations	**25.77**		-	
ii)	**Amount Recognised in the Statement of Profit and Loss**	**2025-26**		2024-25	
	Current service cost	**3.95**		-	
	Past Service Cost	**0.05**		-	
	Net interest on net defined benefit liability / asset	**0.37**		-	
	Amount recognised in the statement of Profit and Loss	**4.37**		-	
iii)	**Amount Recorded in Other Comprehensive Income**	**2025-26**		2024-25	
	Actuarial (loss) / Gain from change in financial assumptions	**-**		-	
	Actuarial (loss) / Gain from experience	**1.37**		-	
	Actuarial Gain/ loss from change in financial assumptions	**-**		-	
	Return on plan asset	**-**		-	
	Amount recognised in OCI	**1.37**		-	
iv)	**Movement of defined Benefits Obligations**	**2025-26**		2024-25	
	Present value of obligation at beginning of the year	**-**		-	
	Interest cost	**0.37**		-	
	Current service cost	**4.00**		-	
	Benefits paid	**-**		-	
	Actuarial (gains) / losses on obligation	**(1.37)**		-	
	Transfer in/(out)	**22.77**			
	Present value of obligation at the end of year	**25.77**		-	
v)	**Movement of Fair value of Plan Asset**	**2025-26**		2024-25	
	Fair value of plan assets at the beginning of the year	**-**		-	
	Expected return	**-**		-	
	Contributions by employer	**-**		-	
	Contributions by benefit payment	**-**		-	
	Actuarial Gain/ loss from change in financial assumptions	**-**		-	
	Actuarial gains / (losses)	**-**		-	
	Benefits paid	**-**		-	
	Fair value of plan assets at the end of the year	**-**		-	
		2025-26		2024-25	
vi)	**Actual return on plan assets**	**-**		-	
vii)	**The major categories of plan assets as a percentage of the fair value of total plan assets are as follows**				
	Investments with Insurer	**0%**		-	
viii)	**Principal actuarial assumptions**				
	Discount rate	**7.00%**		-	
	Interest Rate on Net DBO	**6.50%**		-	
	Salary Growth Rate	**6.50%**		-	
ix)	**Sensitivity Analysis**	**March 31, 2026**		March 31, 2025	
		increase	**decrease**	increase	decrease
	Change in Salary growth rate by 1% (Delta impact of 1 % +/-)	**2.45**	**2.18**	-	-
	Change in Discount Rate by 1% (Delta impact of 1 % +/-)	**2.15**	**2.46**	-	-
	Change in Withdrawal rate by 1% (Delta impact of 1 % +/-)	**0.11**	**0.11**	-	-

ACCURA TECHNIK PRIVATE LIMITED

ACCURA TECHNIK PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026

40.Ratio Analysis

Sr. No.	Particulars	Formulas	31-Mar-26	31-Mar-25
1	Current Ratio	Current Asset / Current Liability	2.92	2.52
2	Debt Equity Ratio	Total Borrowings / Total Equity	-	-
3	Debt Service Coverage Ratio	Net Operating Income / Total Borrowing including accrued Interest + Finance Cost	(6.36)	-
3	Return on Equity Ratio	PAT / Equity Share Capital + Free Reserves	-2.71%	-
5	Inventory Turnover Ratio	COGS + Purchase of Stock in Trade + Changes in Inventory + Power & Fuel + Repairs and Maintenace + Job work + Labour Charges / Average Inventory	3.38	-
6	Trade Receivable Turnover Ratio	Gross Sales / Average Trade Receivables	15.56	-
7	Trade Payable Turnover Ratio	Gross Purchases / Average Trade Payables	1.76	-
8	Net Capital Turnover Ratio	Total Sales / Share Capital + Free Reserves	0.97	-
9	Net Profit Ratio	Net Profit after tax / Net Sales	-2.79%	-

Note:

In previous year the Company had not yet started its commercial operation. Hence only Current Ratio were disclosed in the previous year. The Company has started its commercial operations during the year & accordingly the ratios are not comparable with previous year.

ACCURA TECHNIK PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026

41.SEGMENT REPORTING
Considering the nature of Company's business and operations, there are no separate reportable segments (business and/or geographical) in accordance with the requirements of IND AS 108 Segment Reporting.

42.SUBSEQUENT EVENTS
There are no significant subsequent events that would require adjustments or disclosures in the financial statements.

43.Additional reporting requirement as per smendement in Schedule III of the Company's Act 2013.

(i). The Company has not traded in crypto currency or virtual currency during the year.

(ii). The Company is not required to spend any amount in terms of provisions of Section 135 of the Act on Corporate Social Responsibility.

(iii) .There were no transaction in the Company 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 provisions of the Income Tax Act, 1961

(iv).The Company is not declared a willful defaulter by any bank or financial institution or other lenders.

(v).The Company has no transactions with the struck off Companies under Section 248 or 560 of the Act.

(vi).No proceedings were initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988.

(vii).There are no ultimate beneficiaries to whom the Company has lent/invested nor received any fund during the year within the meaning of Foreign Exchange Management Act 1999 and Prevention of money Laundering Act 2002 .

(viii).The Company does not have any trade receivable outstanding in current and previous year and hence ageing, disputed and Security disclosure are not applicable.

(ix).The Company has complied related to number of layers prescribed under clause (87) of section 2 of the Companies Act read with the Companies (Restriction on number of Layers) Rules, 2017.

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

(xi).The Company has not borrowed any money from any issue of securities and long term borrowings from banks and financial institutions and hence utlization for the specific purpose for which the funds were raised is not applicable.

(xii).The company has not borrowed any money from banks or financial institutions on the basis of security of current assets and hence disclosure pertaining to it are not applicable to the Company.

Shah Gupta & Co.
Chartered Accountants
Firm Registration No. 109574W

SHAH GUPTA & CO. MUMBAI FRN : 109574W CHARTERED ACCOUNTANTS

Parth P Patel
Partner
Membership No. 172670

Place : Mumbai
Date: May 9, 2026

For and on behalf of Board of Directors

Saket Kanoria
Director
Din: 00040801

S G Nanavati
Director
Din: 00023526

Vidur Kanoria
Director
Din: 08709462

Manoj Nair
Director
Din: 1034E481

ACCURA TECHNIK PRIVATE LIMITED