SWAROOP JAIN & CO.

CHARTERED ACCOUNTANTS

H OFF. 802, Wallfort House, Off Dutt Mandir Vivek College Road, S V Road, Goregaon West, Mumbai-400104 Tel.No-8655008989, Email: swaroopjain.co@gmail.com Website: swaroopjain.com

INDEPENDENT AUDITORS' REPORT

The Members of **Food Shots Culinary Ventures Private Limited**

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **Food Shots Culinary Ventures Private Limited** ("the Company"), which comprise the balance sheet as at **March 31, 2026**, and the Statement of Profit and Loss ~~and the Statement of Cash Flows~~ for the year ended on that date, and a summary of the significant 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 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2026**, the **LOSS** ~~and its cash flows~~ for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statement s' 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone 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 obtained us is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Statements.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.
Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's Management and Board of Directors are responsib le for the other information. The other information comprises the information included in the Board's report and Business Responsibility 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 the other information is materially inconsistent with the Financial Statements or our knowledge obtained during the course of our 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.

Management's responsibility for the financial statements

The Company's Board of Directors is responsible for the matters state d in section 134(5) 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, ~~Cash Flows~~ of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 Statement 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 and Board of Directors are responsible for assessing the Company's ability to continue as a going con cern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors is also responsible for overseeing the company's financial reporting process.

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 i s 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.

- With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, the provisions of Section 143(3)(i) of the Companies Act, 2013 are not applicable to the Company.

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

- Conclude on the appropriateness of Management and Board of Director's use of the going concern basis of accounting in preparation of the 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 the aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements maybe influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and evaluating the results of our work, and (ii) evaluating 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 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements for the audit period and are therefore the key audit matters. We describe these matters in our auditors'report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication. Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company

Report on other legal and regulatory requirements

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 Companies Act, 2013, we state that the said order is not applicable to the company.

1. As required by Section 143(3) 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 except for the matters stated in paragraph 2 (vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

(c) The balance sheet, the statement of profit and loss, and the ~~cash flow statement~~ 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 rule 7 of the **Companies (Accounting Standards) Rules, 2021**;

(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 Section 164 (2) of the Act;

(f) The modifications relating to the maintenance of accounts and other matters connected therewith are as stated in paragraph II (a) (b) above on reporting under Section 143(3)(b) of the Act and paragraph 2 (vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014

(g) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.

2. 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;

a. The Company does not have any pending litigations which would impact its financial position;
b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company
d. 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 entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

   - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
   - provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

e. The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

   - 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 Party or
   - provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

f. Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (d) and (e) contain any material mis-statement.

g. The Company has not declared or paid any dividend during the year. Hence, the Company is not required to comply with the provision of the Section 123 of the Act.

h. With respect to the matter to be included in the Auditor's R eport under Section 197(16) of the Act: The Provisions of section 197(16) as amended read with schedule V to the Act are applicable only to the public companies. Accordingly, reporting under Section 197(16) of the Act for maximum permissible managerial remuneration, is not applicable to the company.

i. Based on our examination, which included test checks, the Company has used Microsoft excel and accounting softwares for maintaining its books of account for the financial year ended March 31, 2026, while microsoft excel does not have a feature of recording audit trail (edit log) facility other softwares used for recording other relevant transactions have a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For Swaroop Jain & Co.
Chartered Accountants
FRN: 112058W



(CA Saurabh Jain)
Partner
M No: 141336
UDIN: 26141336BXNBXV3764
Place: Mumbai.
Date: September 03, 2026

Food Shots Culinary Ventures Pvt Ltd
CIN: U73100MH2023PTC401954
Balance Sheet As On 31st March, 2026

(Figures in Hundreds)

Particulars	Note No.	FY 2026	FY 2025
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	1,000.00	1,000.00
(b) Reserves and surplus	3	(1,355.85)	(1,176.09)
(c) Money Received against share warrents			
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings	4	1,230.00	1,165.00
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	
(d) Long term provision		-	
4 Current liabilities			
(a) Short Term Borrowings	5	-	-
(b) Trade payables	6	-	-
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		-	-
(c) Other current liabilities	7	858.71	300.00
(d) Short-term provisions	8	-	-
TOTAL		**1,732.85**	**1,288.91**
B ASSETS			
1 Non-current assets			
(a) **(i) Property, Plant and Equipment**	9	-	-
(ii) Intangible assets		70.76	135.01
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	10	-	-
(c) Deferred Tax Assets	11	443.39	-
(d) Long term loans and Advances	12	-	-
(e) Other Non Current Assets	13	-	-
2 Current assets			
(a) Current Investments			
(b) Inventories	14	-	-
(c) Trade receivables	15	-	-
(d) Cash and cash equivalents	16	1,099.90	1,099.90
(e) Short-term loans and advances	17	118.80	54.00
(f) Other Current Assets	18	-	-
TOTAL		**1,732.85**	**1,288.91**

See accompanying notes forming part of the financial statements

In terms of our report attached.

For Swaroop Jain & Co.
Chartered Accountants
Firm Registration No. 112058W

Saurabh Jain
Partner
UDIN: 26141336BXNBXV3764
Place: Mumbai
Date: Sep 3, 2026

For Food Shots Culinary Ventures Pvt Ltd

Anish Padam Jain
(Director)
DIN: 01873762

Nitish Padam Jain
(Director)
DIN: 01902557

Food Shots Culinary Ventures Pvt Ltd
CIN: U73100MH2023PTC401954
Statement Of Profit And Loss Account For The Year Ended March 31, 2026

(Figures in Hundreds)

	Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
			Rs.	**Rs.**
I	Revenue from operations (gross)	19	-	-
	Less: Excise Duty			
	Revenue from operations (net)		**-**	**-**
II	Other Income	20	-	-
III	**Total Income (I+II)**		**-**	**-**
IV	**Expenses**			
	(a) Cost of materials consumed	21	-	-
	(b) Purchase of Stock in Trade	22	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	23	-	-
	(d) Employee benefits expenses	24	-	-
	(e) Finance costs	25	-	0.12
	(f) Depreciation and amortisation expenses	9	64.25	64.25
	(g) Other expenses	26		
	--Direct		-	-
	--Indirect		558.91	545.00
	Total Expenses		**623.16**	**609.37**
V	**Profit before exceptional and extraordinary items and tax**		**(623.16)**	**(609.37)**
VI	**Exceptional Items**		-	-
VII	**Profit before extraordinary items and tax**		(623.16)	(609.37)
VIII	**Extraordinary items (Profit /Loss on sale of Equity Shares)**		-	-
IX	**Profit before Tax**		(623.16)	(609.37)
X	**Tax Expense:**		**(443.39)**	**-**
	(a) Current tax expense		-	-
	(b) Deferred tax		(443.39)	-
XI	**Profit / (Loss) for the period from continuing operations**		(179.76)	(609.37)
XII	**Profit / (Loss) from discontinuing operations**		**-**	**-**
XIII	**Tax from discontinuing operations**		**-**	**-**
XIV	**Profit/ (Loss) from discontinuing operations**		**-**	**-**
XV	**Profit/(Loss) for the Period**		**(179.76)**	**(609.37)**
XVI	**Earning per equity share:**	27		
	(1) Basic	Rs.	**(1.80)**	**(6.09)**
	(2) Diluted	Rs.	**(1.80)**	**(6.09)**

In terms of our report attached.
For Swaroop Jain & Co.
Chartered Accountants
Firm Registration No. 112058W

Saurabh Jain
Partner
UDIN: 26141336BXNBXV3764
Place: Mumbai
Date: Sep 3, 2026

For Food Shots Culinary Ventures Pvt Ltd

Anish Padam Jain
(Director)
DIN: 01873762

Nitish Padam Jain
(Director)
DIN: 01902557

FOOD SHOTS CULINARY VENTURES PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1) CORPORATE INFORMATION:

Food Shots Culinary Ventures Private Limited was incorporated in 2023 to carry on the business of creating food related contents, food and cookware blogging and you tube channel.

SIGNIFICANT ACCOUNTING POLICIES

a) Basis of preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the AccountingStandards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost conventionon accrual basis.

b) Use of estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, employee benefits, provision for income taxes, accounting for contract costs expected to be incurred, the useful lives of depreciable fixed assets and provisions for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognized in the period in which the results are known / materialize.

c) Fixed Assets

Fixed assets are stated at cost, less accumulated depreciation / amortization. Costs include all expenses incurred to bring the asset to its present location and condition.

d) Depreciation / Amortization

In respect of fixed assets (other than freehold land and capital work-in-progress) depreciation/ amortization is charged on a written down value method. In terms of Intangible assets management has estimated the life at 4 years.

e) Impairment

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing v alue in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss, if any is recognized as income in the statement of profit and loss.

f) Investments

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments,except for current maturities of long-term investments, if any are stated at the lower ofcost and fair value.

g) Revenue recognition

Revenues from contracts priced on a time and material basis are recognized when services are rendered and related costs are incurred.

Revenues are reported net of trade discounts.Dividends are recorded on cash basis.

Interest income is recognized on time proportion basis taking into account the amountoutstanding and the rate applicable.

h) Taxation

Current income tax expense comprises taxes on income from operations in India. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognized as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognized on timing differences being the difference between taxable incomes and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

In the event of unabsorbed depreciation and carry forward of losses, deferred tax assets are recognized only to the extent that there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available to realize such assets.

In other situations, deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available to realize these assets.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance taxes paid and income tax provisions arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis. The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes onincome levied by the same governing taxation laws.

i) Foreign currency transactions

Income and expenses in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities if any other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognizedin the statement of profit and loss.

Particulars	Income (INR)	Expenditure (INR)
Gain and Loss on Foreign Currency transaction and translation	Nil	Nil
Royalty	Nil	Nil
Know-How	Nil	Nil
Professional and Consultation fees	Nil	Nil
Interest	Nil	Nil
Dividend	Nil	Nil
Other Matters	Nil	Nil
Export of Goods on FOB basis	Nil	NA

j) Inventories

Purchased goods-in-transit are carried at cost. Trading goods purchased by the Company are carried at lower of cost and net realizable value. Value of Imports Calculated on CIFBasis by the company during the financial year in respect:

Particulars	Amount (Rs)
Raw Materials	Nil
Component and Spare Parts	Not Applicable
Capital Goods	Not Applicable

Consumption Details:

Particulars	Consumed (In Rs)	% of Total Consumption
IMPORTED		
Raw Materials	Not Applicable	Nil
Spare Parts	Not Applicable	
Components	Not Applicable	
INDIGENOUS		
Raw Materials	Nil	Nil
Spare Parts	Not Applicable	
Components	Not Applicable	

k) Provisions, Contingent Liabilities and Contingent Assets

A provision is recognized when the Company has a present obligation as a result of pastevent and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Contingent liabilities, if any are not recognized in the financial statements. A contingent asset, if any is neither recognized nor disclosed in the financial statements.

l) Cash and cash equivalents

Apart from Cash and Bank Balances, the Company considers all highly liquid financial instruments, if any which are readily convertible into known amount of cash that are not subject to an insignificant risk of change in value to be cash equivalents.

J) Employee/Retirement Benefits

Since none of the employee has completed the required number of year of service henceno provision for retirement benefits has been made.

K) Earnings per share

The company reports basic and diluted earnings per equity share in accordance with AS- 20, Earnings per share.

BASIC EPS

The earnings considered in ascertaining the company's basic EPS comprises the net profit after tax and include the post tax effect of any extra ordinary items. The number of share used in computing EPS is the weighted average number of shares outstanding during theyear.

DILUTED EPS

The net profit / (loss) after tax and the weighted average number of shares outstanding during the year are adjusted for all the effects of diluted potential equity shares for calculating diluted EPS.

M) As per Accounting Standard 18, the disclosures of transactions with the related partiesas defined in the Accounting Standard are given below:

Name Of Related Party	**Relationship**
Nitish Padam Jain	Director
Anish Padam Jain	Director
Sumeet Home Solutions Pvt Ltd	Common Director
Smidge Home Products Private Limited	Common Director
Suyukti Home Solutions Private Limited	Common Director
Kasliwal Projects Private Limited	Common Director

Transactions:

Relations	**Salary and Allowances/Professional Fees**	**Sales**	**Purchases**	**Rent Income**	**Loans**
Key Management Personnel					
Other Related Transactions					
Kasliwal Projects Private Limited					6500

Outstandings:

Relations	**Salary and Allowances/Professional Fees**	**Purchases**	**Trade Advances/ Reimbursement of Expenses**	**Loans**
Key Management Personnel				
Other Related Transactions				
Nitish Jain				10000
Kasliwal Projects Limited				113000

N) Previous year figures have been regrouped/ rearranged wherever necessary to confirm to the classification adopted for the current year.

For Swaroop Jain & Co.
Chartered Accountants
FRN :112058W

CA Saurabh Jain
(Partner)
M No: 141336
UDIN: 26141336BXNBXV3764

Date: **September 03,2026**
Place: Mumbai

For Food Shots Culinary Ventures Private Limited

Nitish Jain
Director
DIN No.01902557

Anish Jain
Director
DIN No.01873762

STATEMENT OF CHANGES IN EQUITY

Statement of changes in equity for the period ended March 31, 2026

(Figures in Hundreds)

B. Other Equity								
	Balance at the beginning of the reporting period	Changes in accounting policy/prior period items	Restated balance at the beginning of the reportin g period	Total Comprehensi ve Income for the year	Dividends	Transfer to retained earnings	Any other change	Balance at the end of reporting period
i) Equity component of other financial instruments	-	-	-	-	-	-	-	-
ii) retained earnings	-1776.09	-	-	0.00	-	-79.76	0.00	-1355.85
iii) reserves	-	-	-	-	-	-	-	-
1.1 Reserves representing unrealised gain/losses	-	-	-	-	-	-	-	-
Revaluation surplus	-	-	-	-	-	-	-	-
Exchange differences on translating the financial Statements of a foreign operation	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
1.2 Other reserves to be specified separately	-	-	-	-	-	-	-	-
Securities premium	0.00	-	-	-	-	-	-	0.00
iii) Total Reserves	-	-	-	-	-	-	-	-
iv) Money received against share warrants	-	-	-	-	-	-	-	-
v) Others	-	-	-	-	-	-	-	-

NOTE-9

FIXED ASSETS - Tangible Assets

(Rs. in Hundreds)

		GROSS BLOCK				DEPRECIATION				IMPAIRMENT	RESIDUAL	NET BLOCK	
S.No	Particulars	Balance as on 01-Apr-25	Additions	Deductions	Balance as on 31-Mar-26	Opening 01-Apr-25	Deductions	For the year	upto 31-Mar-26	As at 31-Mar-26	VALUE 5%	As at 31-Mar-26	As at 31-Mar-25
A	**Property Plant & Equipment**												
1	Office Equipment												
	---Owned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Computers												
	---Owned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Motor Vehicle												
	---Owned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Motor Vehicle												
	---Owned	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**		**0.00**	**0.00**
B	**Intangible Assets**												
	Trademark	257.00	0.00	0.00	257.00	121.99	0.00	64.25	186.24	0.00	0.00	70.76	135.01
	TOTAL	257.00	0.00	0.00	257.00	121.99	0.00	64.25	186.24	0.00	0.00	70.76	135.01
	Previous Year	**0.00**	**0.00**	**0.00**	0.00	**0.00**	**0.00**	**0.00**	0.00	0.00	**0.00**	0.00	0.00

The Company has not done any revaluation of its Property Plant and Equipment. In case of any revalution company shall get the revalustion done by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

CAPITAL WORK IN PROGRESS (CWIP)

(a) Ageing Schedule

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Projects in progress	NIL				
Projects temporarily suspended					

(b) Completion Schedule

CWIP	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1	NIL				
Project 2					

INTANGIBLE ASSETS

Office Equipment

Instangible Assets under Development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1	NIL				
Project 2					

(b) Completion Schedule

Instangible Assets under Development	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1	NIL				
Project 2					

Food Shots Culinary Ventures Pvt Ltd
Notes Annexed To And Forming Part Of The Balance Sheet

Note -2. SHARE CAPITAL **(Rs. in Hundreds)**

Particulars	FY 2026		FY 2025	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised	50,000.00	5,000.00	50,000.00	5,000.00
50,000 Equity shares of Rs.10/- each with voting rights				
(b) Issued, Subscribed and Paid up				
10,000 Equity shares of Rs.10 each with voting rights	10,000.00	1,000.00	10,000.00	1,000.00
Total	**10,000.00**	**1,000.00**	**10,000.00**	**1,000.00**

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value (Rs. In hundreds)
ANISH JAIN	5,000	50.00%	10	500.00
NITISH JAIN	5,000	50.00%	10	500.00
TOTAL	**10,000.00**	**100%**		**1,000.00**

TERMS/RIGHTS ATTACHED TO EQUITY SHARE :

The company has only one class of share capital i.e. equity shares having face value of Rs. 10 per share

Each holder of equity share is entitled to one vote per share.

The dividend if any proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting,except in case of interim dividend.

In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

NOTE 2A. SHARES HELD BY PROMOTORS

	Current Reporting Period		Previous reporting Period	
Promotor's Name	No of shares	% of Total Shares % Change during the Year	No of shares	% of Total Shares % Change during the Year
ANISH JAIN	5,000	50% 50%	0	0% 0%
NITISH JAIN	5,000	50% 50%	0	0% 0%

NOTE- 2B. STATEMENTS OF CHANGES IN EQUITY **(Rs. in Hundreds)**

Particulars	Current Reporting Period	Previous reporting Period
Balance at the beginning of the current reporting period	**1,000.00**	**1,000.00**
Changes in Equity Share Capital due to prior period error	0.00	0.00
Related Balance at the beiginning of the current reporting period	1,000.00	1,000.00
Changes in Equity Share Capital during the current year		
--Fresh Issue of shares		
---Shares issued on exercise of ESOP	0.00	0.00
---Shares issued as Right Issue	0.00	0.00
Balance at the end of the current reporting period	1,000.00	1,000.00

For The Period Of Five Years Immediately Preceding The Date As At Which The Balance Sheet Is Prepared:

(A) "NIL" Aggregate number and class of shares allotted as fully paid-up pursuant to contract(s) without payment being received in cash.

(B)"NIL" Aggregate number and class of shares allotted as fully paid-up by way of bonus shares.

(C)"NIL" Aggregate number and class of shares bought back.

Shares In Respect Of Each Class In The Company Held By Its Holding Company Or Its Ultimate Holding Company Including Shares Held By Or By Subsidiaries Or Associates Of The Holding Company Or The Ultimate Holding Company In Aggregate

"NIL"

Food Shots Culinary Ventures Pvt Ltd

Notes Annexed To And Forming Part Of The Balance Sheet

Note 3: RESERVES AND SURPLUS **(Rs. in Hundreds)**

Particulars	FY 2026	FY 2025
(A) Securities Premium		
Opening balance	0.00	0.00
Add/Less: Changes during the year	0.00	0.00
Closing Balance	**0.00**	**0.00**
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	-1,176.09	0.00
Add: Profit / (Loss) for the year	-179.76	-1,176.09
Add: Comprehensive Income for the year	0.00	0.00
Less: Prior Period Adjustment	0.00	0.00
Less: Provision for Income Tax	0.00	0.00
Less: Provision for Deferred Tax	0.00	0.00
Closing balance	**-1,355.85**	**-1,176.09**
Total	**-1,355.85**	**-1,176.09**

Note 4: LONG TERM BORROWINGS

(Rs. in Hundreds)

Particulars	FY 2026		FY 2025	
	Secured	Unsecured	Secured	Unsecured
From related parties:				
Nitish Jain		100.00		100.00
Kasliwal Projects Pvt Ltd		1,130.00		1,065.00
TOTAL	**0.00**	**1,230.00**	**0.00**	**1,165.00**

PERIOD AND AMOUNT OF CONTINUING DEFAULT AS ON THE BALANCE SHEET DATE IN REPAYMENT OF LOANS AND INTEREST

"NIL"

Note 5: SHORT TERM BORROWINGS **(Rs. in Hundreds)**

Particulars	FY 2026		FY 2025	
	Secured	Unsecured	Secured	Unsecured
Loans repayable on demand from Banks	0.00		0.00	
Current portion of Long term Liability	0.00		0.00	
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**

PERIOD AND AMOUNT OF CONTINUING DEFAULT AS ON THE BALANCE SHEET DATE IN REPAYMENT OF LOANS AND INTEREST

"NIL"

Note 6: TRADE PAYABLES **(Rs. in Hundreds)**

Particulars	FY 2026		FY 2025	
	MSME Dues	Others	MSME Dues	Others
A) Dues of Micro, Small and Medium Enterprises	"Nil"		"Nil"	
B) Other Trade Payables				
Other Trade Payables		0.00		0.00
TOTAL	0.00	0.00	0.00	0.00

Ageing Analysis

Outstanding for following periods from due date of payment/transaction date

Particulars	FY 2026		FY 2025	
Less than 1 Year	0.00	0.00	0.00	0.00
1-2 Years	0.00	0.00	0.00	0.00
2-3 Years	0.00	0.00	0.00	0.00
More than 3 years	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

Disclosure under section 22 of the MICRO, SMALL & MEDIUM DEVELOPMENT ACT 2006 **(Rs. in Hundreds)**

Particulars	FY 2026	FY 2025
Principal amount remaining unpaid to suppliers	"Nil"	"Nil"
Interest due on the above mentioned principal	"Nil"	"Nil"
Amount of interest paid by the company in terms of section 16	"Nil"	"Nil"
Amount of Interest due and payable for the period of delay in making payment but without adding the interest as specified	"Nil"	"Nil"
Amount of interest accrued and remainig unpaid	"Nil"	"Nil"

The dues has been determined on the basis of intimation received from "supplier" regarding their status under the Act.

Note 7 OTHER CURRENT LIABILITIES **(Rs. in Hundreds)**

Particulars	FY 2026	FY 2025
Dues towards Statutory Authorities		
GST Payable	0.00	0.00
TDS Liability	0.00	0.00
Interest on MSME Dues payable	1.91	
Liability related to Expenses		
Others (Goyal & Shah LLP)	202.80	0.00
Audit Fee Payable	654.00	300.00
Total	858.71	300.00

Note 8 SHORT TERM PROVISIONS **(Rs. in Hundreds)**

Particulars	FY 2026	FY 2025
Provision for Income Tax	0.00	0.00
Total	0.00	0.00

Note 10 NON CURRENT INVESTMENTS

At cost unless otherwise specified **(Rs. in Hundreds)**

Particulars	FY 2026	FY 2025
Investments in Equity Instruments	0.00	0.00
Total	0.00	0.00

Details of quoted /unquoted Investments **(Rs. in Hundreds)**

Particulars	FY 2026	FY 2025
Aggregate amount of unquoted investments		
--Book Value	0.00	0.00
Aggregate amount of Quoted investments		
--Book Value	0.00	0.00
--Market Value	0.00	0.00

Title deeds of immovable Property not held in name of the Company

Description of the Property	Gross Value	Title Deed held in the name of	Whether title deed holder is a promoter, director or relative# of promoter*/director or employee of promoter/director	Reason for not being held in the name of the company
NIL				

Note: No Proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder

Note 11: DEFERRED TAX ASSETS **(Rs. in Hundreds)**

Particulars	FY 2026	FY 2025
Opening Balance	0.00	0.00
Less: Current year deferred tax liability adjusted	0.00	0.00
Add: Deferred tax Assets	443.39	0.00
TOTAL	443.39	0.00

Note 12 LONG TERM LOANS AND ADVANCES **(Rs. in Hundreds)**

Particulars	FY 2026		FY 2025	
	Considered Good	Considered Doubtful	Considered Good	Considered Doubtful
To Related Parties	0.00		0.00	
Others	0.00		0.00	
Total	0.00	0.00	0.00	0.00

Type of Borrower	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Repayable on Demand				
Promotors	0.00	0.00	0.00	0.00
Directors	0.00	0.00	0.00	0.00
KMPs	0.00	0.00	0.00	0.00
Related Parties	0.00	0.00	0.00	0.00

without specifying any terms or period of repayment

Promotors	0.00	0.00	0.00	0.00
Directors	0.00	0.00	0.00	0.00
KMPs	0.00	0.00	0.00	0.00
Related Parties	0.00	0.00	0.00	0.00

Note 13 NON CURRENT ASSETS

(At lower of cost and net realisable value) **(Rs. in Hundreds)**

Particulars	FY 2026	FY 2025
Deposits	0.00	0.00
Total	0.00	0.00

Note 14 INVENTORIES

(At lower of cost and net realisable value) **(Rs. in Hundreds)**

Particulars	FY 2026	FY 2025
Raw Materials		
---In Stock	0.00	0.00
W I P	0.00	0.00
---In Stock	0.00	0.00
Stock-in-trade(in respect of goods acquired for trading)		
---In Stock	0.00	0.00
Total	**0.00**	**0.00**

Note 15 TRADE RECEIVABLES **(Rs. in Hundreds)**

Particulars	FY 2026		FY 2025	
	Considered Good	Considered Doubtful	Considered Good	Considered Doubtful
Outstanding for more than six months				
Outstanding for less than six months				
TOTAL	**0.00**	**0.00**	**0.00**	**0.00**

Ageing Analysis **(Rs. in Hundreds)**

Outstanding for following periods from due date of payment/transaction date

Particulars	FY 2026		FY 2025	
Less than 6 Months	0.00	0.00	0.00	0.00
6 Months -1Year	0.00	0.00	0.00	0.00
1-2 Years	0.00	0.00	0.00	0.00
2-3 Years		0.00	0.00	0.00
More than 3 years	0.00	0.00	0.00	0.00
Total	**0.00**	**0.00**	**0.00**	**0.00**

Note 16 CASH AND CASH EQUIVALENTS **(Rs. in Hundreds)**

Particulars	FY 2026	FY 2025
Cash in Hand		
Cash (Including Petty Cash)	0.00	0.00
Balance with Banks		
ICICI Bank	1,099.90	1,099.90
Total	**1,099.90**	**1,099.90**

(Rs. in Hundreds)

Note 17 SHORT TERM LOANS AND ADVANCES

Particulars	FY 2026		FY 2025	
	Considered Good	Considered Doubtful	Considered Good	Considered Doubtful
Prepaid Expenses				
Prepaid Bank Guarantee Commission				
Dues from Statutory Authorities				
Advance Tax	0.00		0.00	
GST Receivable	118.80		54.00	
TDS Receivable	0.00		0.00	
TCS Receivable	0.00		0.00	
Other Dues	0.00		0.00	
Total	**118.80**	**0.00**	**54.00**	**0.00**

(Rs. in Hundreds)

Type of Borrower	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Repayable on Demand				
Promotors	0.00	0.00	0.00	0.00
Directors	0.00	0.00	0.00	0.00
KMPs	0.00	0.00	0.00	0.00
Related Parties	0.00	0.00	0.00	0.00
without specifying any terms or period of repayment				
Promotors	0.00	0.00	0.00	0.00
Directors	0.00	0.00	0.00	0.00
KMPs	0.00	0.00	0.00	0.00
Related Parties	0.00	0.00	0.00	0.00

Note 18 OTHER CURRENT ASSETS **(Rs. in Hundreds)**

Particulars	FY 2026	FY 2025
Prepaid Expenses		
Prepaid Bank Guarantee Commission	0.00	0.00
Total	**0.00**	**0.00**

Note 19 REVENUE FROM OPERATIONS **(Rs. in Hundreds)**

Particulars	FY 2026	FY 2025
REVENUE FROM SALE OF PRODUCTS		
EXPORTS	Nil	Nil
DOMESTIC		
Sales	0.00	0.00
Sub-Total	0.00	0.00
Less: Excise Duty	0.00	
Less: Debit Note & Sale Returns	**0.00**	**0.00**
SUB-TOTAL	0.00	0.00
OTHER OPERATING REVENUE		
Other Income	0.00	0.00
Commission Income	0.00	0.00
Creditor for Goods Discount /Rounding Off	0.00	0.00
Debtors for Goods Discount /Rounding Off	0.00	0.00
Total	**0.00**	**0.00**

Note 20 OTHER INCOME **(Rs. in Hundreds)**

Particulars	FY 2026	FY 2025
Interest on FD	0.00	0.00
Dividend	0.00	0.00
Other Non Operating Income	0.00	
Rent Income	0.00	0.00
Total	**0.00**	**0.00**

Note 21 RAW MATERIAL CONSUMED (Rs. in Hundreds)

Particulars	FY 2026		FY 2025	
RAW MATERIAL CONSUMED				
IMPORTED				
Opening Stock	0.00	0.00	0.00	0.00
Add: Purchases	0.00	0.00	0.00	0.00
Less: closing Stock	0.00	0.00	0.00	0.00
OTHER PURCHASES				
Opening Stock	0.00	0.00	0.00	0.00
Add: Purchases	0.00	0.00	0.00	0.00
Less: closing Stock	0.00	0.00	0.00	0.00
PACKING MATERIAL				
Opening Stock	0.00	0.00	0.00	0.00
Add: Purchases	0.00	0.00	0.00	0.00
Less: closing Stock	0.00	0.00	0.00	0.00
Total		0.00		0.00

Note 22 PURCHASES (Rs. in Hundreds)

Particulars	FY 2026	FY 2025
Purchases	0.00	0.00
Purchaes-Import	0.00	0.00
Total	**0.00**	**0.00**

Note 23 CHANGES IN INVENTORIES (Rs. in Hundreds)

Particulars	FY 2026		FY 2025	
WORK IN PROCESS				
Opening Stock	0.00	0.00	0.00	0.00
Less: closing Stock	0.00	0.00	0.00	0.00
TRADED GOODS				
Opening Stock	0.00		0.00	
Less: closing Stock	0.00	0.00	0.00	0.00
OTHER INVENTORIES				
Opening Stock	0.00		0.00	
Less: closing Stock	0.00	0.00	0.00	0.00
Total		**0.00**		**0.00**

Note 24 EMPLOYEE BENEFIT EXPENSES (Rs. in Hundreds)

Particulars	FY 2026	FY 2025
To Related Party		
Director's Remuneration	0.00	0.00
Incentives to Director	0.00	0.00
To Others	0.00	0.00
Salaries and wages	0.00	0.00
Staff Welfare	0.00	0.00
Total	**0.00**	**0.00**

Note 25 FINANCE COST (Rs. in Hundreds)

Particulars	FY 2026	FY 2025
Interest Expenses		
Bank Interest	0.00	0.00
Other Borrowing Costs	0.00	0.00
Bank Charges	0.00	0.12
Processing Fees - SBI	0.00	0.00
Hypothecation charges-SBI	0.00	
Total	**0.00**	**0.12**

Note 26 OTHER EXPENSES **(Rs. in Hundreds)**

Particulars	FY 2026	FY 2025
Direct Expenses		
Packaging & Forwarding Expenses	0.00	0.00
Transportation GST	0.00	0.00
Transportation RCM	0.00	0.00
LOADING & UNLOADING CHARGES	0.00	0.00
Other Clearing Charges	0.00	0.00
Total-Part A	**0.00**	**0.00**
Indirect Expenses		
Rent, Rates and Taxes		
Rent	0.00	0.00
Duties and Taxes	0.00	0.00
Business Promotion Expenses		
Sales Promotion Expenses	0.00	0.00
Printing and Stationery		
Printing and Stationery	0.00	0.00
Repairs and Maintenance		
Office Maintenance and Repairs	0.00	0.00
Travelling Expenses		
Foreign		
Domestic	0.00	0.00
Other Expenses		
Fees for Professional Services	0.00	0.00
Hotel Expenses	0.00	0.00
Professional Fees	192.00	155.00
Computer related expenses	0.00	0.00
Donation	0.00	0.00
Medical Expenses	0.00	0.00
Foreign Exchange Loss	0.00	0.00
Quality Testing Charges	0.00	0.00
Sundry Expenses	65.00	65.00
Professional Tax	0.00	25.00
Interest on MSME Dues	1.91	0.00
Discount	0.00	0.00
Courier Charges	0.00	0.00
Insurance	0.00	0.00
AMC Changes	0.00	0.00
Payment to Auditors		
Statutory Audit Fees	300.00	300.00
Total-Part B	**558.91**	**545.00**

Note 27 EARNINGS PER SHARE

Particulars	FY 2026	FY 2025
CALCULATION OF BASIC EPS		
Profit After Tax For The Year (a)	-179.76	-609.37
Profit For Equity Shareholders (a)	-179.76	-609.37
No. Of Equity Shares (d)	10,000.00	10,000.00
Basic EPS (c/d)	-1.80	-6.09
CALCULATION OF DILUTED EPS		
Profit After Tax For The Year (a)	-179.76	-609.37
No. Of Equity Shares (b)	10,000.00	10,000.00
No. Of Convertible Equity Shares (c) (#)	0.00	0.00
Total No. Of Shares (b+c)= (d)	10,000.00	10,000.00
Diluted EPS (a/d) (#)	-1.80	-6.09

OTHER STATUTORY INFORMATION

1

To the best available information company does not have any trasanctions with companies struck off under section 48 of the Companies Act, 2013 or section 560 of Companies Act, 1956

Name of struck off Company	Relationship with the Struck off company, if any, to be disclosed	Balance outstanding	Nature of transactions with struck-off Company
			Investments in securities
NIL			Receivables Payables Shares held by struck-off Company
			Other outstanding balances

2

There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

3

The company has complied if any with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017

4

Formula	Ratios	FY 2026	FY 2025	% Change
Current Assets / Current Liabilities	Current Ratio	1.42	3.85	-63%
Reason if any: Comparison not applicable since first year of operation				
Total Debt / Total Equity	Debt-Equity Ratio	-3.46	-6.62	48%
Reason if any: Comparison not applicable since first year of operation				
Earnings before Finance Cost, Tax, Depreciation and Exceptional Items / Finance cost + Principal Repayments made during the year for long term loans	Debt Service Coverage Ratio	0.00	-0.06	100%
Reason if any: Comparison not applicable since first year of operation				
Profit Profit before extraordinary items after Tax / Average Net Worth	Return on Equity Ratio	0.68	-0.02	3368%
Reason if any: Comparison not applicable since first year of operation				
Cost of Goods Sold (Cost of Material Consumed + Purchases + Changes in Inventory + Direct Expenses) / Average Inventories of Finished Goods, Stock-in-Process and Stock-in-Trade	Inventory Turnover Ratio	0.00	0.00	0%
Reason if any: Comparison not applicable since first year of operation				
Revenue from Operations / Average Trade Receivables	Trade Receivables Turnover Ratio	0.00	0.00	0%
Reason if any: Comparison not applicable since first year of operation				
Cost of Goods Sold (Purchases of RM + Other Purchases + Direct Expenses) / Average Trade Payables	Trade Payables Turnover Ratio	0.00	0.00	0%
Reason if any: Comparison not applicable since first year of operation				

Revenue from Operations Working Capital (Current Assets - Current Liabilities)	Net Capital Turnover Ratio	0.00	0.00	0%

Reason if any: Comparison not applicable since first year of operation

Profit After Tax (after exceptional items) Total Income	Net Profit Ratio	0.00	0.00	0%

Reason if any: Comparison not applicable since first year of operation

Net Profit After Tax + Deferred Tax Expense/(Income) + Finance Cost (-) Other Income Average Capital Employed **	Return on Capital Employed	1.60	-0.02	9145%

Reason if any: Comparison not applicable since first year of operation

Other Income Average Non Current Investments, Current Investments,Cash& Cash Equivalents	Return on Investment	0.00	0.00	0%

Reason if any: Comparison not applicable since first year of operation

** Capital employed includes Equity, Borrowings, Deferred Tax Liabilities, Creditor for Capital Expenditure and reduced by Investments, Cash and Cash Equivalents, Capital Work-in-Progress, Deferred Taxes and Intangible Assets under Development.

5

No scheme of arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, hence disclosure not applicable

6

To the best of company's 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) including Holding Company or any of such subsidiaries to or in any other person(s) or entities, including foreign entities ("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, its respective Holding Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guara ntee, security or the like on behalf of the Ultimate Beneficiaries.