HARI SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 323509E

Unit-II, Sethi Trust Building,
6th Floor, Bhangagarh,
Guwahati-781005, Assam
caharissingh@gmail.com
0361 4056105

INDEPENDENT AUDITOR'S REPORT

To the members of Polo Towers Assam Private Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of **POLO TOWERS ASSAM PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, and the Statement of Profit and Loss (including other comprehensive income), Statement of Changes in Equity and Statement of Cash Flows 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 " Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 Indian Accounting Standards ("Ind AS") specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its Loss (including other comprehensive income), changes in equity 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 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 ("ICAI") read 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 preparation of the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's reports 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 Financial Statements

The Company's Board of Directors is responsible for the matters stated 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 including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian accounting Standards (Ind AS) 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 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, 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are 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 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 scepticism 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system with reference to the 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 management's use of the going concern basis of accounting 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 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 are of the opinion that the said order **is applicable** in the case of the company and reported under **"Annexure- A"**.

2. 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 of account except for the matters stated in the paragraph 2(i)(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 (including Other Comprehensive Income), Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2015, as amended from time to time.

e) On the basis of the written representations received from the directors as on April 1, 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) With respect to the maintenance of accounts and other matters connected therewith, reference is invited to paragraph 2(b) above on reporting under section 143(3)(b) of the Act.

g) With respect to the adequacy of the internal financial controls over financial reporting with reference to financial statements of the Company and the operating effectiveness of such controls, the same is reported under **"Annexure – B"**.

h) The provisions of section 197 read with Schedule V to the Act are applicable to the Company. However, the Company has not paid or provided any managerial remuneration to its directors during the year. Accordingly, reporting under section 197(16) of the Act does not arise.

i) 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, in our opinion and to the best of our information and according to the explanations given to us:

   i. The Company does not have any pending litigations which would impact its financial position.

   ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

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



b. The management has represented, that, to the best of its knowledge and belief, no funds 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 by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

c. Based on the audit procedures that have been 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 (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The Company has not declared or paid any dividend during the year ended March 31, 2026

vi. Based on our examination which included test checks, the Company, in respect of financial year commencing on April 1, 2025, has used an accounting software for maintaining its books of account which has feature of recording audit trail (edit log) and the same has 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 the audit trail feature being tampered with accounting software where this feature has been enabled and the audit trail has been preserved by the company as per the statutory requirements for record retention.

FOR, HARI SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 323509E
UDIN: 26519831OZODXL4984

govind beria

Hari Singh & Associates Guwahati Chartered Accountants

GOVIND KUMAR BERIA
Partner
M. No. 519831
GUWAHATI
THE 31ST DAY OF AUGUST,2026

HARI SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 323509E

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"Annexure A" to the Independent Auditors' Report

The Annexure **as referred in paragraph (1) 'Report on Other Legal and Regulatory Requirements** of our Independent Auditors' Report to the members of **Polo Towers Assam Private Limited** on the financial statements for the year ended March 31, 2026, we report that:

i. (a) The Company does not have any Property, Plant and Equipment during the year. Accordingly, the provisions of clause 3(i)(a),(b), (c),(d) of the Order are not applicable to the Company.

(e) According to the information and explanations given to us, no proceedings have been initiated during the year or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

ii. (a) According to the information and explanations given to us, the Company does not hold any inventory during the year. Accordingly, the provisions of clause 3(ii)(a) of the Order are not applicable to the Company.

(b) According to the information and explanations given to us and based on examination of books of the Company, the Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.

iii. According to the information and explanations given to us and based on examination of books of the Company, during the year the Company has not provided loans, advances in the nature of loans, guarantee and security during the financial year and therefore comment under the same is not applicable.

iv. According to the information and explanations given to us and on the basis of our examination of the records, the Company has not granted any loans or provided any guarantees or securities to parties which are covered under section 185 of the Act. The Company has complied with the provisions of section 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

v. According to the information and explanations given to us, the Company has not accepted any deposits from the public or deemed deposits within the meaning of sections 73 to 76 of the Companies Act, 2013 and the rules framed there under. Accordingly, the provisions of clause 3 (v) of the Order are not applicable to the Company.

vi. The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of The Companies Act,2013 for the business activities carried out by the Company. Hence, reporting under clause 3 (vi) of the Order is not applicable to the Company.

vii. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there were no statutory dues payable by the Company during the year ended March 31, 2026. Accordingly, the provisions of clause 3(vii)(a) of the Order are not applicable to the Company.



(b) According to the information and explanations given to us, there is no disputed statutory liability payable by the company at the year end.

viii. The Company has not surrendered or disclosed any transaction as income, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 during the year.

ix. (a) In our opinion, on the basis of audit procedures and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings or in the payment of interest to any lender during the year.

(b) According to the information and explanations given to us, the Company has not been declared wilful defaulter by any bank or financial institution or other lenders.

(c) According to the information and explanations given to us and on examination of the books of the Company, no term loans have been applied in the Financial Year.

(d) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not availed any short-term funds during the year. Therefore, the provisions of clause 3(ix)(d) of the Order are not applicable to the Company.

(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries and joint venture.

(f) According to the information and explanations given to us, the Company has not raised loans during the year on the pledge of securities held in its subsidiaries and joint venture.

x. (a) According to the information and explanations given to us, the Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year. Hence, the requirement to report on clause (x)(a) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Hence, the requirement to report on clause (x)(b) of the Order is not applicable to the Company.

xi. (a) During the course of our examination of the books and records of the Company carried out in accordance with the generally accepted auditing practices in India, we have neither come across any instance of fraud by the Company or on the Company being noticed or reported during the year, nor have we been informed of such case by the management.

(b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.



(c) As represented to us by the management, there are no whistle-blower complaints received by the Company during the year.

xii. The Company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii) of the Order is not applicable to the Company.

xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013, where applicable, and details of such transactions have been disclosed in the financial statements as required under Indian Accounting Standard (Ind AS), Related Party Disclosures specified under section 133 of the Companies Act, 2013.

xiv. (a) In our opinion and according to the information and explanations given to us, the provisions of Section 138 of the Companies Act, 2013 relating to the internal audit are not applicable to the Company.

(b) Since the company does not require to have an internal audit system, reporting under this sub clause is not applicable.

xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with its directors.

xvi. (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (COR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, this clause of the Order is not applicable.

(c) In our opinion and according to the information and explanations given to us, the Company is not a Core Investment Company. Accordingly, this clause 3 (xvi)(c) of the Order is not applicable.

(d) In our opinion and according to the information and explanations given to us, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.



xvii. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has incurred cash losses in the current financial year amounting to Rs. 175.33 (in hundreds) . As this is the first year of operations of the Company, there is no corresponding cash profit or cash loss for the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors during the year.

xix. On the basis of the financial ratios disclosed in Note 48 (iii) to the financial statements, ageing and expected dates of realisation 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 period of one year from the balance sheet date.

xx. According to the information and explanations given to us and based on our examination of the records of the Company, Section 135 of the Act is not applicable on the Company. Accordingly, reporting under clause 3(xx)(a) & (b) of the Order is not applicable for the year.

xxi. Reporting under clause 3(xxi) is not applicable in case of standalone financial statement.

FOR, HARI SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 323509E
UDIN: 26519831OZODXL4984

Govind Beria

GOVIND KUMAR BERIA
Partner
M. No. 519831
GUWAHATI
THE 31ST DAY OF AUGUST,2026

HARI SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 323509E

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"Annexure B" to the Independent Auditor's Report of even date on the Standalone Financial Statements of POLO TOWERS ASSAM PRIVATE LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act") as referred to in paragraph 2(f) of 'Report on Other Legal and Regulatory Requirements'

We have audited the internal financial controls with reference to financial statements of **POLO TOWERS ASSAM PRIVATE LIMITED** ("the Company") as of 31 March 2026 in conjunction with our audit of the standalone 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 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. 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 Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing, prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 with reference to 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 with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to 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 Company's internal financial controls system with reference to financial statements of the Company.



Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control with reference to 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 with reference to 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 with reference to financial statements

Because of the inherent limitations of internal financial controls with reference to 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 with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at 31 March 2026, 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 issued by the Institute of Chartered Accountants of India.

FOR, HARI SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 323509E

govind beria

Hari Singh & Associates Guwahati Chartered Accountants

GOVIND KUMAR BERIA
Partner
M. No. 519831

UDIN: 26519831OZODXL4984
GUWAHATI
THE 31ST DAY OF AUGUST, 2026

POLO TOWERS ASSAM PRIVATE LIMITED
CIN No. U55101ML2026PTC014269
All Amounts Are in Hundreds Except Otherwise Stated

1.Corporate Information

Polo Towers Assam Private Limited (the Company) **(U55101ML2026PTC014269)** is a private company domiciled in India and is incorporated on 11th March, 2026, in India under the provisions of the Companies Act, 2013 (the Act). The registered office of the Company is Hotel Polo Towers , Polo Ground, Meghalaya Secretariat, East Khasi Hills, Shillong, Meghalaya, India, 793001.

The Company is primarily engaged in the business of owning, operating and managing hotels in India under the names **Hotel Polo Max.**

2.Material Accounting Policies

This note provides a list of the Material accounting policies adopted in the preparation of these Financial Statements.

2.1 Basis of preparation of Financial Statements:

These Financial Statements have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules 2015, as amended and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III), as applicable to the Financial Statements.

The Financial Statements are presented in Indian Rupees "INR" or "Rs and all values are rounded to the nearest Hundreds except when otherwise indicated.

2.2 Comparative Figures

Since the Company was incorporated during the current financial period, these are the first financial statements of the Company. Accordingly, previous year comparative figures are not available.



POLO TOWERS ASSAM PRIVATE LIMITED
Balance Sheet as at March 31, 2026
CIN: U55101ML2026PTC014269

All Amounts Are in Hundreds Except Otherwise Stated

PARTICULARS	Note	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-current assets			
Property, plant and equipment		-	-
Capital work-in-progress		-	-
Intangible assets		-	-
Right-of-use assets		-	-
Financial assets			
(i) Investments		-	-
(ii) Other financial assets		-	-
Deferred tax assets (Net)	3	35.34	-
Other non-current assets		-	-
Non- Current tax assets (net)		-	-
Total non-current assets		**35.34**	-
Current assets			
Inventories		-	-
Financial Assets			
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Cash and cash equivalents	4	10,000.00	-
(iv) Bank balances other than (ii) above		-	-
(v) Loans		-	-
(vi) Other financial assets		-	-
Other current assets			-
Total current assets		**10,000.00**	-
Total assets		**10,035.34**	-
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	5	10,000.00	-
Other Equity	6	(140.19)	-
Total equity		**9,859.81**	-
LIABILITIES			
Non-current liabilities			
Financial Liabilities			
(i) Borrowings		-	-
(ii) Lease liabilities		-	-
(iii) Other financial liabilities		-	-
Other non-current liabilities		-	-
Provisions		-	-
Deferred tax liabilities (net)		-	-
Total non-current liabilities		-	-
Current liabilities			
Financial Liabilities			
(i) Borrowings		-	-
(ii) Lease liabilities		-	-
(iii) Trade Payables:			
Micro & Small Enterprises		-	-
Others		-	-
(iv) Other financial liabilities	7	150.00	-
Other current liabilities	8	25.53	-
Provisions			-
Current tax liabilities			-
Total current liabilities		**175.53**	-
Total equity and liabilities		**10,035.34**	-

Summary of material accounting policies 2
The accompanying notes are an integral part of the Standalone financial statements
As per our report even date attached

FOR, HARI SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 323509E

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Hari Singh & Associates * Guwahati * Chartered Accountants

GOVIND KUMAR BERIA
PARTNER
M. No. 519831
GUWAHATI
THE 31ST DAY OF AUGUST, 2026

FOR AND ON BEHALF OF THE BOARD OF DIRECTOR
OF POLO TOWERS ASSAM PRIVATE LIMITED

POLO TOWERS ASSAM PRIVATE LIMITED

DEVAL TIBREWALLA
DIN: 00466498
(DIRECTOR)

DIRECTOR

POLO TOWERS ASSAM PRIVATE LIMITED

PRASHANT GUPTA
DIN : 06596452
(DIRECTOR)

DIRECTOR

POLO TOWERS ASSAM PRIVATE LIMITED
Statement Of Profit And Loss for the year ended March 31, 2026
CIN: U55101ML2026PTC014269
All Amounts Are in Hundreds Except Otherwise Stated

	Note	Current Year	Previous Year
Income			
Revenue from operations		-	-
Other income		-	-
Total Income		-	-
Expenses			
Cost of food and beverages consumed		-	-
Cost of service consumed		-	-
Employee benefits expense		-	-
Finance Costs		-	-
Depreciation and amortization expense		-	-
Other expenses	9	175.53	-
Total expenses		**175.53**	-
Profit before exceptional items and tax		(175.53)	
Less: Exceptional items		-	-
Profit before tax		**(175.53)**	-
Tax Expenses:			
Current Tax		-	-
Earlier Year Tax		-	-
Deferred Tax		(35.34)	-
Total Tax expenses		**(35.34)**	-
Profit/(Loss) for the year		**(140.19)**	-
Other Comprehensive Income			
Items that will not be reclassified to Profit or Loss			
- Re-measurement losses on Defined Benefit Plans		-	-
- Others		-	-
- Income Tax Relating to items that will not be reclassified to profit and Loss		-	-
Total Comprehensive Income for the period		**(140.19)**	-
Earnings per equity share:			
(Nominal value of Rs. 10 each)			
- Basic		(0.14)	-
- Diluted		(0.14)	-

Summary of material accounting policies 2
The accompanying notes are an integral part of the financial statements

FOR, HARI SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 323509E

govind beria

GOVIND KUMAR BERIA
PARTNER
M. No. 519831

Hari Singh & Associates * Guwahati * Chartered Accountants

GUWAHATI
THE 31ST DAY OF AUGUST, 2026

FOR AND ON BEHALF OF THE BOARD OF DIRECTOR OF POLO TOWERS ASSAM PRIVATE LIMITED

POLO TOWERS ASSAM PRIVATE LIMITED
DIRECTOR

DEVAL TIBREWALLA
DIN: 00466498
(DIRECTOR)

POLO TOWERS ASSAM PRIVATE LIMITED
DIRECTOR

PRASHANT GUPTA
DIN : 06596452
(DIRECTOR)

POLO TOWERS ASSAM PRIVATE LIMITED
Cash Flow Statement for the year ended 31 March, 2026
CIN: U55101ML2026PTC014269

All Amounts Are in Hundreds Except Otherwise Stated

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A. Cash Flow from Operating Activities		
Profit or Loss before Tax	(175.53)	-
Adjustments for:		
Interest Expenses	-	-
Interest on Fixed deposits with Banks	-	-
Interest on Income tax	-	-
Operating Profit before Working Capital changes	(175.53)	-
Adjustments for :		
(Increase) / Decrease in inventories	-	-
(Increase) / Decrease in trade receivables	-	-
(Increase) / Decrease in Capital Work In Progress	-	-
(Increase) / Decrease in Other Financial Assets	-	-
(Increase)/Decrease in Other Assets	-	-
Increase/(Decrease) in Trade payables	-	-
Increase/(Decrease) in Provisions	-	-
Increase/(Decrease) in Current Liabilities	175.53	-
CASH GENERATED FROM OPERATIONS	-	-
Income tax Paid		-
Net Cash inflow from/ (outflow) from Operating activities(A)	-	-
B. Cash Flow from Investing Activities		
Interest Income	-	-
Net Cash inflow from/ (outflow) from Investing activities(B)	-	-
C. Cash Flow from Financing Activities		
Increase/(Decrease) in Equity share capital	10,000.00	-
Net Cash inflow from/ (outflow) from Financing activities©	10,000.00	-
Net increase / (decrease) in cash and cash equivalentsA+B+C)	**10,000.00**	-
Cash and Cash Equivalents as at the beginning of the year	-	-
Cash and Cash Equivalents as at the end of the year	10,000.00	-
Closing Cash and Cash Equivalents as at the end of the year Includes		
On current accounts	10,000.00	-
Cash on hand		-
Fixed Deposit (under lien)	-	-
	10,000.00	-

Summary of material accounting policies
The accompanying notes are an integral part of the financial statements

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(DIRECTOR)

POLO TOWERS ASSAM PRIVATE LIMITED
Statement of changes in Equity For the Year Ended 31st March, 2026
CIN: U55101ML2026PTC014269
All Amounts Are in Hundreds Except Otherwise Stated

(a) Equity share capital

Equity shares of INR 10 each issued, subscribed and fully paid	Number of shares	Share capital
At April 01, 2025		
Changes in equity share capital during the current year	-	-
Introduction of Share Capital	1,00,000.00	**10,000**
At March 31, 2026	**1,00,000**	**10,000**

b. Other Equity

Particulars	Retained Earnings	Total
Balance as at April 1, 2025	-	-
Add: Profit for the period		
Less: Utilisation		
Balance as at March 31, 2026	-	-
Add: Profit for the period	(140.19)	(140.19)
Add: Adjustments		
Add: Other comprehensive income for the year	-	-
Less: Utilisation	-	-
Add: Other comprehensive income for the year		
Less: Utilisation		
Balance as at March 31, 2026	**(140.19)**	**(140.19)**

FOR, HARI SINGH & ASSOCIATES
CHARTERED ACCOUNTANTS
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M. No. 519831
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THE 31ST DAY OF AUGUST, 2026

FOR AND ON BEHALF OF THE BOARD OF DIRECTOR OF POLO TOWERS ASSAM PRIVATE LIMITED

POLO TOWERS ASSAM PRIVATE LIMITED

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3 Deffered Tax Asset

Particulars	As at March 31, 2026	As at March 31, 2025
Deffered Tax Asset	35.34	-
Total	**35.34**	-

4 Cash and cash equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Balances with banks:	10,000.00	
Total	**10,000.00**	-

7 Other Financial Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for audit fees	150.00	
Total	**150.00**	-

8 Other current liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
MCA Charges Payable	25.53	-
Total	**25.53**	-

Hari Singh & Associates * Guwahati * Chartered Accountants

5 Equity share capital

Particulars	As at March 31, 2026	As at March 31, 2025
Authorised shares		
1,00,000 Equity shares of ₹10 each	10,000.00	-
Issued, subscribed and fully paid up shares		
1,00,000 Equity shares of ₹10 each	10,000.00	-
	10,000.00	**-**

(i) Reconciliation of Authorised, issued, subscribed and paid up share capital:

(a) Reconciliation of Authorised share capital:

Particulars	Amounts
As at April 01,2025	-
Increase/(decrease) during the year	10,000.00
As at March 31,2026	**10,000.00**

(b) Reconciliation of Issued, subscribed and fully paid up equity share capital:

Particulars	Amounts
As at April 01,2025	-
Increase/(decrease) during the year	10,000.00
As at March 31,2026	**10,000.00**

(i) Terms/Rights attached to class of shares

The Company has only one class of equity shares referred to as equity shares having a par value of ₹ 10 per share. Each Shareholder is entitled to one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of 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, if any, the distribution will be in proportion to number of equity shares held by the shareholders.

(ii)

	As at March 31, 2026		As at March 31, 2025	
Name of Shareholder	**Number of shares**	**% holding**	**Number of shares**	**% holding**
Brighterside Renewable Energy Ventures Pvt Ltd	99,999	99.999%	-	-
Deval Tibrewalla	1	0.0010%	-	-
	1,00,000	1.00		-

Details of shares held by Promoters as on March 31, 2026

Promoter Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% change during the year
Brighterside Renewable Energy Ventures Pvt Ltd	-	99,999.00	99,999.00	100.00%
Deval Tibrewalla	-	1.00	1.00	100.00%
	-	**1,00,000**	**1,00,000**	**100.00%**

6 Other equity

a) Reserves and surplus

Particulars	As at March 31, 2026	As at March 31, 2025
Retained earnings	(140.19)	-
Revaluation Reserve		-
Total	**(140.19)**	**-**

Nature and purpose of reserves

a) Retained Earnings - These are the profits that the Company has earned till date, less any transfer to general reserve appropriation towards dividends or other distributions paid to shareholders, as applicable. Retained earnings include re-measurement loss / (gain) on defined benefit plans, net of taxes that will not be reclassified to Statement of Profit and Loss.



9 Other expenses

Particulars	Year ended March 31, 2026
Incorporation Expenses	25.53
Pre-operative Expenses	150.00
Total other expenses	**175.53**



10 Significant estimates, judgements and assumptions

The preparation of the Company's financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the separate financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Contingent liabilities

Contingent liabilities may arise from the ordinary course of business in relation to claims against the Company, including legal and other claims. By their nature, contingencies will be resolved only when one or more uncertain future events occur or fail to occur. The assessment of the existence, and potential quantum, of contingencies inherently involves the exercise of significant judgement and the use of estimates regarding the outcome of future events.

Taxes

There are many transactions and calculations undertaken during the ordinary course of business for which the ultimate tax determination is uncertain. Where the final tax outcome of these matters is different from the amounts initially recorded, such differences will impact the current and deferred tax provisions in the period in which the tax determination is made. The assessment of probability involves estimation of a number of factors including future taxable income.

Impairment of financial assets

The Company assesses impairment based on expected credit losses (ECL) model on trade receivables.

The Company uses a provision matrix to determine impairment loss allowance on the portfolio of trade receivables. The provision matrix is based on its histroically observed default rates over the expected life of the trade receivable and is adjusted for forward looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

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 fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. Where the carrying amount of an asset 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 assessment of the time value of money and the risk specific to the asset. In determining fair value less cost of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples or other available fair value indicators.

Fair value of financial instruments

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The Company uses its judgement to select a variety of methods and make assumptions that are mainly based on market conditions existing at the end of each reporting period.



11 Ratio Analysis and its elements

Ratio	Numerator	Denominator	As at March 31, 2026	As at March 31, 2025
Current ratio	Current Assets	Current Liabilities	56.97	-
Debt- Equity Ratio	Total Debt	Shareholder's Equity	-	-
Debt Service Coverage ratio	Net profit after taxes + Non-cash operating expenses	Interest & Lease Payments + Principal Repayments	-	-
Return on Equity ratio	Net Profits after taxes	Average Shareholder's Equity	(0.03)	-
Inventory Turnover ratio	Cost of goods sold	Average Inventory	-	-
Trade Receivable Turnover Ratio	Net credit sales	Average Trade Receivable	-	-
Trade Payable Turnover Ratio	Net credit purchase	Average Trade Payables	-	-
Net Capital Turnover Ratio	Net sales	Current assets – Current liabilities	-	-
Net Profit ratio	Net Profit	Net sales	-	-
Return on Capital Employed	Earnings before interest and taxes	Tangible Net Worth + Total Debt + Deferred Tax Liability	(0.02)	-



12 Capital management

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

Particulars	**As at March 31, 2026**
Borrowings	-
Lease liability	
Trade payables	-
Cash and cash equivalents	(10,000.00)
Net debts (A)	**(10,000.00)**
Total Capital (B)	9,859.81
Gearing ratio (A/B) %	**-101.42%**



13 Related party transactions

a) Entities under significant influence of Directors :

Sr. No.	Name of Persons	Relationship
1	MATRI ASHISH IMPEX PRIVATE LIMITED	Common Director
2	SOLO HOTELS INDIA PRIVATE LIMITED	Common Director
3	POLTERGEIST CAPITAL ADVISORY PRIVATE LIN	Common Director
4	BURGUNDY HOTELS PRIVATE LIMITED	Common Director
5	Efficient Hotels India Private Limited	Common Director
6	Hotel Polo Towers Limited	Common Director
7	BRIGHTSIDE RENEWABLE ENERGY VENTURE P	Common Director/Holding Company
8	DYLANS ENTERPRISES PRIVATE LIMITED	Common Director
9	KHANASUTRA HOSPITALITY PRIVATE LIMITED	Common Director
10	POLOFOODS QSR PRIVATE LIMITED	Common Director
11	SEABIRD DEALTRADE LLP	Designated Partner
12	MANOR FLOATEL LTD	Common Director
13	POLOFOODS QSR PRIVATE LIMITED	Common Director

b) Key Management Personnel (KMP) (with which, the Company has transactions):

Sr. No.	Name of Persons	Relationship
1	Deval Tibrewalla	Director
2	Prashant Gupta	Director

The remuneration of key management personnel of the Company are set out below in aggregate for each of the categories:

Category	For the year ended March 31, 2026	For the year ended March 31, 2025
a) Short Term Employee Benefits	-	-
b) Post Employment Benefits	-	-
c) Other Long term Benefits	-	-
d) Termination Benefits	-	-
e) Share Based Payments		
	-	-

Terms and conditions of transactions with related parties:

Outstanding balances at the year-end are unsecured and interest free, except loans. This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

Hari Singh & Associates Guwahati Chartered Accountants

14 Financial risk management

The Company is exposed to market risk, credit risk and liquidity risk. The Company's senior management oversees the management of these risks and ensures that the Company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives.

Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of interest rate risk and currency risk. Financial instruments affected by market risk include trade and other receivables, trade and other payables.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company does not have exposure to the risk of changes in market interest rate as there are no long term borrowings.

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to the Company's operating activities (when revenue or expense is denominated in a foreign currency). The Company do not have any foreign currency exposure as on 31 March 2025.

Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables), including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments.

Trade receivables

Customer credit risk is managed by Company subject to the Company's established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on an extensive credit rating scorecard and individual credit limits are defined in accordance with this assessment. Outstanding customer receivables are regularly monitored and any shipments to major customers are generally covered by letters of credit or other forms of credit insurance.

An impairment analysis is performed at each reporting date on an individual basis for major customers. In addition, a large number of minor receivables are grouped into homogenous groups and assessed for impairment collectively. The calculation is based on exchange losses historical data. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets. The Company does not hold collateral as security. The Company evaluates the concentration of risk with respect to trade receivables as low, as its customers are located in several jurisdictions and industries and operate in largely independent markets.

Financial instruments and cash deposits

Credit risk from balances with banks and financial institutions is managed by the Company's treasury department in accordance with the Company's policy. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty. Counterparty credit limits are approved by the Company's Board of Directors. The limits are set to minimise the concentration of risks and therefore mitigate financial loss through counterparty's potential failure to make payments.

The Company's maximum exposure to credit risk for the components of the balance sheet at March 31, 2025 and March 31, 2024 is the carrying amount of these.

Liquidity risk

The Company's objective is to maintain a balance between continuity of funding and flexibility through the use of finance lease and buyers credit. The Company assessed the concentration of risk with respect to refinancing its debt and concluded it to be low. The Company has access to a sufficient variety of sources of funding and debt maturing within 12 months can be rolled over with existing lenders.



15 Earnings per share

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders by the weighted average number of equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders (after adjusting for interest on the convertible preference shares, if any) by the weighted average number of equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on conversion of all the dilutive potential equity shares into equity shares.

The following reflects the profit and share capital data used in the basic and diluted EPS computations:

Weighted average number of Equity shares	**Current Year**
Number of equity shares at the beginning of the year	-
Weighted average number of equity shares outstanding at the end of the period	-
Effect of Dilution	-
Weighted average number of equity shares adjusted for the effect of dilution outstanding at the end of the year	-
Profit for the year	(140.19)
(a) Basic earnings per share (INR)	(0.14)
(b) Diluted earnings per share (INR)*	(0.14)

*There are no dilutive potential equity shares.

16 Additional information pursuant to Ministry of Corporate Affairs notification dated March 24,2021 with respect to amendments in Schedule III of Companies Act, 2013

(i) There are no proceedings which have been initiated or pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) The company is not a wilful defaulter as declared by any bank or financial Institution or any other lender.

(iii) The company does not have any transactions with the companies struck off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956.

(iv) There are no charges or Satisfaction yet to be registered with Registrar of Companies (ROC) beyond the statutory period.

(v) There are no transactions which are 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 us, search or surveyor any other relevant provisions of the Income Tax Act, 1961).

(vi) The company has not traded or invested in Crypto Currency or Virtual Currency during the year.

vii) The company has not advanced or loaned or invested funds to any other persons or entities, including foreign entities (Intermediaries) with the understanding that the intermediary shall:
(a) 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
(b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

viii) The Company has not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
(a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
(b) Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(ix) Title deeds of property are held in the company's own name.

(x) The company is not a part of group of companies which will make it fall under the ambit of number of layers prescribed under clause (87) of section 2 of the act read with Companies (Restriction on number of layers) Rules 2017.

(xi) No scheme of arrangement has been approved by the competent authority in terms of section 230 to 237 of the Companies Act 2013 for the company.

xii) The company has not taken any loan from either bank or a financial institution on the basis of security of current assets.

xiii The company is not required to register any charge with the registrar of companies.

(xiv Contingent Liability not provided for –
1. Bank Guarantee issued by Bank in favour of lessor – Nil
2. Claim against the company not acknowledged as debts. – Nil

17 In the opinion of the Board of Directors of the Company, the current assets,loans and advances have the value at least equal to the figures stated in the Balance Sheet on realisation in the ordinary course of business except doubtful nature of advances & loans and/or other a/cs ,and provision for all known liabilities have been made.

18 Previous year figures have been re-gouped or re-arranged, wherever necessary.

FOR, HARI SINGH & ASSOCIATES
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