CHOUDHURY AGRAWAL & CO.
CHARTERED ACCOUNTANTS

12/2, Old Post Office Street, 3rd Floor, Kolkata - 700 001, ✆ Office : (033) 2248 7606 / 7004 / 7069
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INDEPENDENT AUDITOR'S REPORT
To the Partners of SEABIRD DEALTRADE LLP

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **SEABIRD DEALTRADE LLP**, which comprise the Balance Sheet as at 31st March 2026 and the Statement of Profit and Loss for the year then ended 31st March, 2026, and notes to financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view of the financial position of the entity as at 31st March, 2026 and of the financial performance for the year then ended 31st March, 2026 in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of Opinion

We conduct our audit in accordance with Standards of Auditing (SAs) issued by ICAI. Our Responsibilities under those Standards are further described in the Auditors Responsibilities for the Audit of financial statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of financial statements in accordance with the aforesaid Accounting Standards, and for such internal controls as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 managements either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

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

CHOUDHURY AGRAWAL & CO ★ CHARTERED ACCOUNTANTS ★ CA INDIA

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion, Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedure responsive to those risk, 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 omission, misrepresentations, or the override of internal control.

- Obtain and understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

- Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosure 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 the events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exist, we are required to draw attention in our auditor's report to the related disclosure in the financial statements or, if such disclosure 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 entity to ceases to continue as a going concern.

- We Communicate with those charge 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 charge with governance with a statement that we have complied with a relevant ethical requirement 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 safeguard.

For **CHOUDHURY AGRAWAL &CO.**
Chartered Accountants
FRN: 310002E



(Rajat Agrawal)
Partner
Membership No. : 065675

Place:12/2 Old Post Office Street
KOLKATA - 700001
Date: 03/09/2026
UDIN: 26065675UIIGXN4765

Seabird Dealtrade LLP (formerly known as Seabird Dealtrade Private Limited, converted into LLP w.e.f. 25/03/2025)
LLPIN No -ACN-1050
Balance Sheet as at 31st March 2026

(Amount in Rs. 00)

	Particulars	Note	31 March 2026 (Audited)	31 March 2025 (Audited)
I	**PARTNERS' CAPITAL AND LIABILITIES**			
1	**Partners' Funds**			
(a)	Partners' Capital Account			
	(i) Partners' Contribution	2	1,617.68	1,617.68
	(ii) Partners' Current Account		-199.00	-100.00
(b)	Other Equity	3	6,674.23	6,674.23
			8,092.91	8,191.91
2	**Non current liabilities**		-	-
3	**Current liabilities**			
(c)	Other current liabilities	4	231.00	1,943.32
			231.00	1,943.32
	Total		**8,323.91**	**10,135.23**
II	**ASSETS**			
1	**Non-current assets**			
(a)	Non-current investments	5	8,281.04	8,281.04
			8,281.04	8,281.04
2	**Current assets**			
(a)	Cash and bank balances	6	42.87	1,832.19
(b)	Other Current assets	7	-	22.00
			42.87	1,854.19
	Total		**8,323.91**	**10,135.23**
	Summary of significant accounting policies	1		
	The accompanying notes are an integral part of the financial statements			

As per our Report of Even date
For **Choudhury Agrawal & Co.**
F. R. No : 310002E
Chartered Accountants

CHOUDHURY AGRAWAL & CO. CHARTERED ACCOUNTANTS CA INDIA

Rajat Agrawal
Partner
Membership No.065675

12/2,Old Post Office Street,
Kolkata-700001
Dated 03/09/2026
UDIN: 26065675UIIGXN4765

For & on behalf of the LLP

SEABIRD DEALTRADE LLP

Designated Partner
Prem Tibrewalla
(Designated partner)
DPIN : 00386971

SEABIRD DEALTRADE LLP

Designated Partner
Kishan Tibrewalla
(Designated partner)
DPIN : 00386719

Seabird Dealtrade LLP (formerly known as Seabird Dealtrade Private Limited, converted into LLP w.e.f. 25/03/2025)
LLPIN No -ACN-1050
Statement of Profit and Loss for the year ended 31st March 2026

(Amount in Rs. 00)

	Particulars	Note	31 March 2026 (Audited)	31 March 2025 (Audited)
I	Revenue from operations			-
II	Other Income		1.00	-
III	**Total Income (I+II)**		1.00	-
IV	**Expenses:**			
	Finance Costs	8		-
	Other expenses	9	100.00	100.00
	Total expenses		**100.00**	**100.00**
V	**Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)**		-99.00	-100.00
VI	Exceptional items			-
VII	**Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)**		-99.00	-100.00
VIII	Extraordinary Items			-
IX	**Profit before Partners' Remuneration and tax (VII-VIII)**		-99.00	-100.00
X	**Partners' Remuneration**			-
XI	Profit before Tax (IX-X)		-99.00	-100.00
XII	Tax expense:			
(a)	Current tax			-
(b)	Excess/ Short provision of tax relating to earlier years			-
(c)	Deferred tax charge/ (benefit)			-
				-
XIIII	**Profit/(Loss) for the period from continuing operations (XI-XII)**		-99.00	-100.00
XIV	Profit/(loss) from discontinuing operations			-
XV	Tax expense of discontinuing operations			-
XVI	**Profit/(loss) from discontinuing operations (after tax) (XIV-XV)**		-99.00	-100.00
XVII	**Profit/(Loss) for the year (XIII+XVI)**		-99.00	-100.00
	The accompanying notes are an integral part of the financial statements			

As per our Report of Even date
For **Choudhury Agrawal & Co.**
F. R. No : 310002E
Chartered Accountants

CHOUDHURY AGRAWAL & CO. CHARTERED ACCOUNTANTS CA INDIA

Rajat Agrawal
Partner
Membership No.065675

12/2,Old Post Office Street,
Kolkata-700001
Dated : 03/09/2026
UDIN: 26065675UIIGXN4765

For SEABIRD DEALTRADE LLP
Designated Partner
Prem Tibrewalla
(Designated partner)
DPIN : 00386971

For SEABIRD DEALTRADE LLP
Designated Partner
Kishan Tibrewala
(Designated partner)
DPIN : 00386719

1 **SIGNIFICANT ACCOUNTING POLICIES :**

a) The financial statements are prepared as going concern under historical cost convention and on accrual basis except those with significant uncertainty and in accordance with uncertainty and in accordance with otherwise are consistent with generally accepted accounting policy. All assets and liabilities have been classified as current or non current asset as per the LLP's normal operating cycle. Based on, sales and services of products and their realization in in cash equivalents, the LLP has ascertained its operating cycles as 12 months -one financial year for the purpose of current and non-current classification of assets and liabilities.

b) Basis of preparation

(i) Compliance with Ind AS

These financial statements of the LLP have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, to the extent applicable, for the purpose of alignment with the financial reporting framework followed by its holding entity, which prepares its financial statements in compliance with Ind AS.

The financial statements have been prepared on accrual basis under the historical cost convention except for certain financial instruments which are measured at fair value in accordance with the relevant Ind AS requirements.

All assets and liabilities have been classified as current or non-current based on the operating cycle of the LLP and other criteria adopted for presentation purposes in line with Division II of Schedule III to the Companies Act, 2013. Based on the nature of operations and the time between acquisition of assets and their realization in cash and cash equivalents, the LLP has determined its operating cycle as twelve months for the purpose of current and non-current classification of assets and liabilities.

Effective March 26, 2025, the Company has adopted all the Ind AS standards and the adoption was carried out in accordance with Ind AS 101 'First time Adoption of Indian Accounting Standards, with March 26, 2025 as the transition date. The transition was carried out from Indian Accounting Principles generally accepted in India as prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (IGAAP) which was the previous GAAP.

c) Property, Plant and Equipment

Fixed Assets are stated at cost less accumulated depreciation.

d) Inventories

'Inventories are valued at the lower of cost (weighted average basis) and the net realisable value after providing for obsolescence and other losses, where considered necessary.

e) Depreciation

Depreciation has been charged on Fixed Assets.

f) Revenue Recognition

Revenue is recognised when it is earned and no significant uncertainty exists to realization or collection. Revenue from sale of goods is recognised on delivery of the products, when all significant contracted obligations have been satisfied, the property in the goods is transferred for a price, significant risks and rewards of ownership are transferred and no effective ownership is retained.



g) Borrowing Cost

Interest which are attributable to acquisition or construction of fixed asset are capitalized for the period till the asset is ready to be put to use, otherwise it is charged to profit and loss account. However, No interest is charged on the loans from partners.

h) Taxes on Income

Provision for Current Tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Deferred Tax not arises as the LLP has not charging of the fixed assets during the year.

i) Impairment Of Assets

The company found no indication that any asset may be impaired.Therefore, there was no need to determine impairment

j) Provisions & Contingencies

Provisions

Provisions are recognized when there is a present obligation as a result of a post event, it is probable that an outflow of resources embodying economic benefit will be required to settle the obligation and there is reliable estimate of the amount of the obligation.Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date and are not discounted to its present value.

k) Contingent Liabilities and Commitments

A. Contingents

1. Claims against the Company not acknowledged as debts (includes matters under litigation/disputes) Nil
2. Disputed Income Tax / GST / Other Statutory Demands (pending in appeal) Nil
3. Corporate Guarantees given to banks/financial institutions for subsidiaries/associates Nil
4. Other Money for which the Company is contingently liable Nil

B. Commitments

1. Estimated amount of contracts remaining to be executed on capital account and not provided for (net of advances) Nil
2. Uncalled liability on investments partly paid Nil
3. Other commitments (specify nature) Nil

L)Financial Instruments and Capital Managements

The LLP does not have any financial instruments requiring fair value measurement or disclosure under IND AS.

m)Unhedged Foreign Currency Exposure

The LLP does not have any foreign currency transactions or balances outstanding as at the reporting date. Accordingly, there are no unhedged foreign currency exposures requiring disclosure in the financial statements.

n)Fair value Measurements

The LLP does not hold any financial instruments or assets/ liabilities which require measurement or disclosure at fair value under the applicable IND AS.

o) Financial Risk Management

The LLP does not deal in any financial instruments other than cash and bank balances. Accordingly, the LLP is not exposed to credit risk, liquidity risk, market risk, or any other financial risks arising from financial instruments, and no separate risk management disclosures are considered necessary.

p) Critical Estimates and judgements

The preparation of financial statements requires the use of accounting estimates which, by definition, will seldom equal the actual results. Management also needs to exercise judgement in applying the Company's accounting policies. The estimates and assumptions used in the accompanying financial statements are based upon Management's evaluation of the relevant facts and circumstances as at the date of the financial statements. Actual results could differ from these estimates.

The areas involving critical estimates or judgments are:

a) Estimation of current tax expenses and payable



g) Financial Instruments- Fair Value Measurement Hierarchy

i) Financial assets

Financial assets are recognised when the entity becomes a party to the contractual provisions. They are initially measured at fair value and subsequently classified as:

- Amortised cost
- Fair Value Through Other Comprehensive Income (FVOCI)
- Fair Value Through Profit or Loss (FVTPL)

The Entity classifies investments in mutual fund units as financial assets at fair value through profit or loss (FVTPL) as per Ind AS 109.Such investments are initially recognised at fair value and subsequently measured at fair value at each reporting date. Changes in fair value are recognised in the Statement of Profit and Loss under "Other Income".Fair value is determined based on the Net Asset Value (NAV) declared by the respective Asset Management Companies (Level 1 input under Ind AS 113).

Cash and cash equivalents include cash in hand, balances with banks in current and deposit accounts, and other short-term highly liquid investments with original maturities of three months or less from the date of acquisition and that are readily convertible into known amounts of cash and are subject to insignificant risk of changes in value.These are measured at amortised cost.

Loans are classified as financial assets measured at **amortised cost** as the business model of the Entity is to hold the loan to collect contractual cash flows and the cash flows represent solely payments of principal and interest (SPPI).Loans are initially recognised at fair value and subsequently measured at amortised cost using the Effective Interest Rate (EIR) method. Any difference between the disbursed amount and fair value on initial recognition is recognised as capital contribution or expense depending on the nature of the counterparty (e.g., related party, employee, etc.).The Entity also applies the Expected Credit Loss (ECL) model for impairment assessment as required under Ind AS 109. ECL is recognised in the Statement of Profit and Loss.

However,where loans are:

-Repayable on demand, or

-Given for a short term (not exceeding 12 months), and

-The effect of time value of money is immaterial,

the entity measures such loans at their transaction value, without applying discounting. This approach is based on the principle of materiality as per Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors, since the impact of discounting is not expected to influence economic decisions of the users of financial statements.

Such loans are classified as current financial assets, and are reviewed periodically for impairment, if any, in accordance with Ind AS 109.

ii) Financial liabilities

Financial liabilities are initially recognised at fair value, net of transaction costs, and subsequently measured at amortised cost using the effective interest rate (EIR) method.

Other current liabilities represent amounts payable towards statutory dues, accrued expenses, and other contractual obligations which are expected to be settled within 12 months from the reporting date.These liabilities are initially recognised at fair value and subsequently measured at amortised cost unless otherwise stated.

CHOUDHURY AGRAWAL & CO ★ CHARTERED ACCOUNTANTS ★ CA INDIA

Seabird Dealtrade LLP
LLPIN No -ACN-1050
Notes forming part of the Financial Statements for the period ended, 31st March, 2026

Note - 2 Partners Contribution Account

(Amount in Rs. 00)

Sr. No.	Name of Partner	Share of profit/ (loss) (%)	Opening	Addition during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	As at 31 March 2026 (Closing Balance)
1	Prem Tibrewala	1.00%	0.18					-	0.18
2	Hotel Polo Towers Pvt Ltd	99.00%	1,617.50					-	1,617.50
			1,617.68		-	-	-	-	**1,617.68**
Previous Year (PY)				-	-	-	-	-	-

Note - 2b Partners Current Account

(Amount in Rs. 00)

Sr. No.	Name of Partner	Share of profit/ (loss) (%)	As at 1st April 2025 (Opening Balance)	Introduced/contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	As at 31 March 2026 (Closing Balance)
1	Prem Tibrewala	1.00%	-1.00	-	-	-	-	-0.99	-1.99
2	Hotel Polo Towers Pvt Ltd	99.00%	-99.00	-	-	-	-	-98.01	-197.01
			-100.00	-	-	-	-	**-99.00**	**-199.00**
Previous Year (PY)					-	-	-		

CHOUDHURY AGRAWAL & CO. * CHARTERED ACCOUNTANTS * CA INDIA

Seabird Dealtrade LLP
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Notes forming part of the Financial Statements for the period ended, 31st March, 2026

(Amount in Rs. 00)

3	**Reserves and surplus**	**31 March 2026 (Audited)**	**31 March 2025 (Audited)**
(a)	Other Reserve	**6,674.23**	**6,674.23**
	Total	**6,674.23**	**6,674.23**
		Short Term	**Short Term**
		31 March 2026 (Audited)	**31 March 2025 (Audited)**
4	**Other current liabilities**		
	Other payables (expenses)	**231.00**	**1,943.32**
		231.00	**1,943.32**



Seabird Dealtrade LLP
LLPIN No -ACN-1050
Notes forming part of the Financial Statements for the period ended, 31st March, 2026

(Amount in Rs. 00)

	Particulars	31 March 2026 (Audited)	31 March 2025 (Audited)
5	**Non Current Investments**		
	Investments in Equity Instruments of Subsidiary Companies (fully paid up)		
	Brighterside Renewable Energy Venture Private Limited One lakh eighty six thousand seven hundred equity shares	8,281.04	8,281.04
		8,281.04	**8,281.04**

		31 March 2026 (Audited)	31 March 2025 (Audited)
6	**Cash and Bank Balances**		
	Cash and cash equivalents		
	On current accounts	26.15	1,815.47
	Cash on hand	16.72	16.72
	Total	42.87	1,832.19
	Total Cash and bank balances	**42.87**	**1,832.19**

		31 March 2026 (Audited)	31 March 2025 (Audited)
7	**Other Current assets**		
	Tds receivable	-	22.00
	Total	-	22.00
	Total Other Current Assets	**-**	**22.00**

		31 March 2026 (Audited)	31 March 2025 (Audited)
8	**Finance cost**		
	Interest expense (other than interest on partners' capital)		
	Bank charges	-	-
	Total Finance cost	-	-

		31 March 2026 (Audited)	31 March 2025 (Audited)
9	**Other Expenses**		
	Auditor's remuneration (Refer note below)	100.00	100.00
	Total	100.00	100.00

CHOUDHURY AGRAWAL & CO. CHARTERED ACCOUNTANTS CA INDIA

Seabird Dealtrade LLP
LLPIN No -ACN-1050
Notes forming part of the Financial Statements for the period ended, 31st March, 2026

Note-10 : DISCLOSURES & ADDITIONAL INFORMATION

i **Related party disclosures: Related Party as identified by the Management**

(a) **Name of the Party and Relationship**

	Designated Partner	**Director of Holding Entity and Authorised Designated Partner of the LLP**
1	1. Prem Tibrewalla 2. Kishan Tibrewala	Deval Tibrewalla

Entity having significant influence on the entity
1. Hotel Polo Towers Pvt Ltd (Holding entity)

Enterprise in Which Control Exists
1. Brighterside Renewable Energy Venture Private Limited

(b) Balances as at the year end and transactions carried out during the year with the related parties in the ordinary course of business are as follows:

Amount Rs'00

PARTICULARS	2025-26				2024-25			
	Designated Partner	Director of Holding Entity and Authorised Designated Partner of the LLP	Enterprises in Which Control Exists	Entity having significant influence on the entity	Designated Partner	Director of Holding Entity and Authorised Designated Partner of the LLP	Enterprises in Which Control Exists	Entity having significant influence on the entity
During the year transactions								
Repayment of Loan	-	-	-		1,624.82	132.50		
Closing balance	0		8,281.04		-	-	8,281.04	-

In terms of our report of even date.

For **Choudhury Agrawal & Co.**
F. R. No : 310002E
Chartered Accountants

Rajat Agrawal
Partner
Membership No.065675
Dated :

12/2,Old Post Office Street,
Kolkata-700001
Dated : 03/09/2026
UDIN: 26065675UIIGXN4765

For & on behalf of the Board

Prem Tibrewalla
(Designated partner)
DPIN :

Kishan Tibrewala
(Designated partner)
DPIN :

ii Fair values

Set out below is a comparison by class of the carrying amounts and fair value of the financial instruments:

	As at March 31, 2026		As at March 31, 2025	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial Assets				
Investments	8,281.04	8,281.04	8,281.04	8,281.04
Cash and cash equivalents	42.87	42.87	1,832.19	1,832.19
Other Bank Balances	-	-	-	-
Total	**8,323.91**	**8,323.91**	**10,113.23**	**10,113.23**
Financial Liabilities				
Trade payables	231.00	231.00	1,943.32	1,943.32
Total	**231.00**	**231.00**	**1,943.32**	**1,943.32**

The following methods and assumptions were used to estimate the fair values:

1. Cash and short-term deposits, trade receivables, loans, trade payables, and other current financial assets and liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.
2. Other non-current receivables are evaluated by the Company, based on parameters such as interest rates, individual creditworthiness of the counterparty etc. Based on this evaluation, allowances are considered to account for the expected
3. Fair value of Investments in quoted mutual funds are based on quoted market price at the reporting date.
4. Fair value of borrowings from banks and other non-current financial liabilities, are estimated by discounting future cash flows using rates currently available for debt on similar terms and remaining maturities.

In terms of our report of even date.

For **Choudhury Agrawal & Co.**
F. R. No : 310002E
Chartered Accountants

CHOUDHURY AGRAWAL & CO. CHARTERED ACCOUNTANTS CA INDIA

Rajat Agrawal
Partner
Membership No.065675

12/2,Old Post Office Street,
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For & on behalf of the Board

SEABIRD DEALTRADE LLP
Designated Partner
Prem Tibrewalla
{Designated partner)
DPIN : 00386971

SEABIRD DEALTRADE LLP
Designated Partner
Kishan Tibrewala
(Designated partner)
DPIN : 00386719

iii Financial Instruments Fair Value Measurment Hierarchy

All financial instruments for which fair value is recognised or disclosed are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole.

Level 1: Quoted (unadjusted) prices in active markets for identical assets or liabilities.

Level 2: Valuation techniques for which the lowest level input that has a significant effect on the fair value measurement are observable, either directly or indirectly.

Level 3: Valuation techniques for which the lowest level input which has a significant effect on the fair value measurement is not based on observable market data.

The following table provides the fair value measurement hierarchy of the Company's assets and liabilities:

Particulars	As at March 31, 2026				As at March 31, 2025			
	Carrying Amount	Level of input used in			Carrying Amount	Level of input used in		
		Level 1	Level 2	Level 3		Level 1	Level 2	Level 3
Financial Assets								
At (at fair value through P&L):								
Investments	8,281.04	-	-	8,281.04	8,281.04	-	-	8,281.04
At Amortised Cost								
Investments	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-
Trade receivables	-	-	-	-	-	-	-	-
Cash and cash equivalents	42.87	-	-	42.87	1,832.19	-	-	1,832.19
Other bank balances	-	-	-	-	-	-	-	-
Other Financial Assets	-	-	-	-	-	-	-	-
Financial Liabilities								
At Amortised Cost								
Borrowings		-	-			-	-	
Lease Liabilities		-	-			-	-	
Trade Payables	231.00	-	-	231.00	1,943.32	-	-	1,943.32
Other Financial Liabilities	-	-	-	-	-	-	-	-

There has been no transfers between Level 1, Level 2 or Level 3 during the year.

Valuation Methodology

All financial instruments are initially recognised and subsequently re-measured at fair value as described below:

The fair value for Level 3 instruments is valued using inputs based on information about market participants assumptions and other data that are available.

iv Deferred Tax:

Rs.in('00)

Particulars	Current Year 2025-26 (DTA)/DTL	Previous Year 2024-25 (DTA)/DTL
Opening Balance	(0.31)	-
Less : Reversal current year		
Add : Addition in Current Year	(0.31)	(0.31)
Net (Deferred Tax Assets)/ Deferred Tax Liabilities	(0.62)	(0.31)

Note - The LLP has unabsorbed tax losses and/or deductible temporary differences. However, in the absence of reasonable certainty regarding generation of sufficient future taxable profits, no deferred tax asset has been recognised as at the reporting date in accordance with Ind AS 12 – Income Taxes. The position will be reassessed at each subsequent reporting date.

v Other disclosures

a As per management representation, LLP doesn't possess information as to which of its parties are Micro and Small Enterprises under Micro, Small and Medium Enterprises Development Act, 2006. However, LLP has not received any claim in respect of interest for delayed payment. This has been relied upon by the auditors.

b The Limited Liability Partnership (LLP) was formed on 25th March 2025 pursuant to the conversion of the erstwhile company under the provisions of the Companies Act, 2013 and the LLP Act, 2008. Accordingly, the financial statements for the year ended 31st March 2026 have been prepared for the period subsequent to the conversion

c Figures have been rounded off to the nearest hundred rupee.

In terms of our report of even date.

For **Choudhury Agrawal & Co.**
F. R. No : 310002E
Chartered Accountants

CHOUDHURY AGRAWAL & CO. CHARTERED ACCOUNTANTS CA INDIA

Rajat Agrawal
Partner
Membership No.065675

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