AUDIT REPORT

For The Period
01/04/2025 TO 31/03/2026

INSTANT FINSERVE PRIVATE LIMITED

Auditors

Ketan K Kabra & Associates
Chartered Accountants, Jalgaon.

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CHARTERED ACCOUNTANTS
C/O. TIRUPATI PROVISION , NEAR OMKARESHWAR TEMPLE ,JALGAON 425002
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Independent Auditor's Report

To The Members of
Instant Finserve Private Limited

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

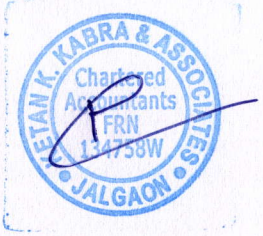
OPINION

We have audited the accompanying financial statements of **Instant Finserve 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), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of 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 Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

BASIS FOR OPINION

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA"s) 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") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



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KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, are 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.

Based on our audit of Financial Statements of the Company for the period under review, we did not come across any material Key Audit Matters to be communicated in our report.

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder's Information (If any), 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 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 Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding

KETAN K. KABRA & ASSOCIATES Chartered Accountants FRN 134758W JALGAON

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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The 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 is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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- 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.

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 of the current period and are therefore the key audit matters, if any identified. We describe these matters in our auditor's 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.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by Section 143(3) of the Act, we report that:

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

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

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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 Ind AS specified under Section 133 of the Act.

e. On the basis of written representations received from the directors as on March 31, 2026, and 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 adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer our separate Report in 'Annexure – A'. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.

g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, no remuneration has been paid by the Company to its directors during the year. Therefore, the above clause with respect to Section 197 of the Companies Act, 2013 is not applicable to the Company.

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

i. There are pending litigations, the impact of which has been reflected in the financial statements as per applicable accounting standards.

ii. The Company has made provision as required under applicable law or accounting standards for material foreseeable losses. The Company did not have any long-term derivative contracts.

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

iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or

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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 entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like 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 any funds from any person(s) or entity(ies), including foreign entities (Funding Party) 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 by or on behalf of the Funding Party (Ultimate beneficiaries), or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries; and

(c) Based on the audit procedures that has 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. Since the Company has not declared or paid any dividend during the year, the requirement of commenting on whether dividend declared or paid is in accordance with Section 123 of the Companies Act, 2013 is not applicable.

vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, the company has maintained its books of accounts throughout the year in the software having the feature of recording of audit trail for the financial year ended March 31, 2026.

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

For Ketan K. Kabra & Associates,
Chartered Accountants
(Registration No. 134758W)

CA Ketan K. Kabra
Proprietor
Membership No: 148056
Place: Jalgaon
Date: 29th May 2026
UDIN: 26148056JSXMCI9212

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ANNEXURE 'A' TO INDEPENDENT AUDITORS' REPORT
(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Instant Finserve Private Limited of even date)

REPORT ON THE INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS UNDER CLAUSE (i) OF SUB-SECTION 3 of SECTION 143 OF THE COMPANIES ACT, 2013 (THE "Act")

We have audited the internal financial controls with reference to financial statements of Instant Finserve Private Limited ('the Company') as of March 31, 2026 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

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

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on the company's internal financial controls with reference to these 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 ICAI and the Standards on Auditing prescribed under Section 143(10) of the Act to the extent applicable to an audit of internal financial controls over financial reporting. 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 these Financial Statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to these financial statements and their operating effectiveness. Our audit of internal financial controls with reference to these financial statements included obtaining an understanding of internal financial controls with reference to these financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk.



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The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, 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 with reference to these financial statements.

MEANING OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THESE FINANCIAL STATEMENTS

A Company's internal financial controls with reference to these financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control 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 authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized 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 these financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to these financial statements to future periods are subject to the risk that the internal financial control with reference to these financial statements may become inadequate because of change in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



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OPINION

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

For Ketan K. Kabra & Associates,
Chartered Accountants
(Registration No. 134758W)

CA Ketan K. Kabra
Proprietor
Membership No: 148056
Place: Jalgaon
Date: 29th May 2026
UDIN: 26148056JSXMCI9212

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ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT
(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Instant Finserve Private Limited of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i. In respect of the Company's Property, Plant and Equipment:

(a) A) The Company is maintaining proper records showing full particulars including, quantitative details and situation of all Property, Plant and Equipment.

B) The Company does not own any intangible assets. Therefore, reporting under this clause is not applicable to the Company.

(b) The Property, Plant and Equipment are physically verified by the Management according to a phased programme designed to cover all the items over a period of three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, a portion of the Property, Plant and Equipment has been physically verified by the Management during the year and no material discrepancies have been noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favor of the lessee) disclosed in the financial statements are held in the name of the Company;

(d) The Company has not revalued its Property, Plant, and Equipment (including Right of Use assets) or intangible assets or both during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company;

(e) Based on the information and explanations furnished to us, no proceedings have been initiated on 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) The Company is into service sector and does not hold any inventories and hence reporting under clause 3(ii)(a) of the Order is not applicable.

(b) The Company has not been sanctioned working capital limits of over five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets,



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at any point of time during the year and hence reporting under clause 3(ii)(b) of the Order is not applicable.

iii. (a) The Company has made certain investments in shares amd security and it also has granted some unsecured loans to companies & Individuals and has not provided guarantee to any Company. The aggregate amount during the year and balance outstanding at the balance sheet date with respect to such loans to the associate and other Companies are as per the table given below:

(Rs. in thousands)

Particulars	**Loans**
Aggregate amount granted/provided during the year: - Associate - Others	 - 1,35,045.96
Balance outstanding as on Balance sheet date in respect of above case: - Associate - Others	 - 8,520.22

(b) In respect of the aforesaid investments/loans, the terms and conditions under which such loans were granted/investments were made are not prejudicial to the Company's interest. Also, the Company has not provided any guarantee during the year.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans given, the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular.

(d) In respect of the aforesaid loans, there is no amount which is overdue for more than ninety days.

(e) There were no loans which fell due during the year and were renewed or extended. Further, no fresh loans were granted to same parties to settle the existing overdue loans.

(f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

iv. In our opinion, and according to the information and explanation given to us, the Company has complied with the provisions of Section 185 and 186 of the Act, with respect



to the loans granted and investments made during the period. The Company has not given any guarantee or provided any securities during the period;

v. According to the information and explanation given to us, the Company has not accepted any deposits from the public and accordingly, clause 3(v) of the Order is not applicable;

vi. As informed to us, the Central Government has not prescribed maintenance of the cost records under Section 148(1) of the Companies Act, 2013. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

vii. (a) According to the information and explanations given to us and the records of the Company examined by us, the Company is generally regular in depositing undisputed statutory dues including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and the record of the Company examined by us, there were no statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute pending;

viii. According to the information and explanations given to us and the records of the Company examined by us, there are no transactions in the books of account that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

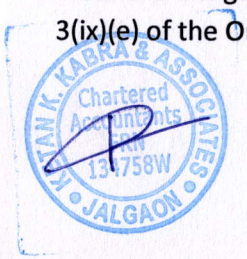
ix. (a) The Company has not defaulted in repayment of loans or other borrowings or the payment of interest thereon to any lender;

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

(c) As per information and explanations given to us and on the basis of records examined by us, term loans were applied for the purpose for which the loans were obtained;

(d) Funds raised on a short-term basis have not been utilized for long term purposes;

(e) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates, or joint ventures, therefore clause 3(ix)(e) of the Order is not applicable;



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(f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures, or associate companies. Accordingly, clause 3(ix)(f) of the Order is not applicable.;

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

(b) During the year, the Company has not made any preferential allotment or private placement of shares but has issued Optionally Convertible Debentures and the requirements of section 42 and section 62 have been complied with and the funds have been used for the purposes for which the funds were raised.

xi. (a) According to information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed reported during the course of the Audit;
(b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by cost auditor/ secretarial auditor or by us in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) No whistle-blower complaints were received during the year by the Company;

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)(a), (b) and (c) 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 Sections 177 and 188 of the Act, where applicable and details of such transactions have been disclosed in the notes to the financial statements, as required by the applicable accounting standards;

xiv. As per Section 138 of the Act, the Company is not mandatorily required to have an Internal Audit System;

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 him. Accordingly, clause 3(xv) of the Order is not applicable to the Company;

xvi. (a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause 3(xvi)(a) of the Order is not applicable to the Company.

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(b) The Company has not conducted any Non-Banking Financial or Housing Finance activities without obtaining a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

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

(d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

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

xviii. There has been no resignation of the statutory auditors during the year and accordingly, requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.

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

xx. In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

For Ketan K. Kabra & Associates,
Chartered Accountants
(Registration No. 134758W)

CA Ketan K. Kabra
Proprietor
Membership No: 148056
Place: Jalgaon
Date: 29th May 2026
UDIN: 26148056JSXMCI9212

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT & FOR THE YEAR ENDED MARCH 31, 2026

Note 1: GENERAL CORPORATE INFORMATION

Instant Finserve Private Limited is involved in Consultancy from its inception. The Company is subsidiary of Galactico Corporate Services Limited. The Company was incorporated on June 20, 2008 and have registered office at Nashik, Maharashtra.

The functional and presentation currency of the Company is Indian Rupee ("₹") which is the currency of the primary economic environment in which the Company operates.

Note 2: SIGNIFICANT ACCOUNTING POLICIES:

2.1: STATEMENT OF COMPLIANCE

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act. The financial statements up to year ended March 31, 2022 were prepared in accordance with the accounting standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies [Accounts] Rules, 2014 and Companies [Accounting Standards] Amendment Rules, 2016 and other relevant provisions of the Act. The date of transition to Ind AS is April 1, 2021.

2.2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared on the historical cost basis except for certain financial instruments that are required to be measured at fair value by Ind AS.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

In addition, for financial reporting purposes, fair value measurements are categorized into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

2.3. USE OF ESTIMATES

The preparation and presentation of financial statements requires the management to make estimates, judgements and assumptions that affect the amounts of assets and liabilities reported as on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Accounting estimates could change from period to period. Actual results could differ from these estimates. Appropriate changes in estimates are made as and when the Management becomes aware of the changes in the circumstances surrounding the estimates.

KETAN KABRA & ASSOCIATES Chartered Accountants FRN 131758W JALGAON

Changes in estimates are reflected in the financial statements in the period in which the changes are made and if material, their effects are disclosed in the notes to the financial statements.

Information about significant areas of estimation, uncertainty, and critical judgements in applying accounting policies that may have significant impact on the amounts recognized in the financial statements are as below:

- **Useful lives of property, plant & equipment**: The Company reviews the useful life of property, plant and equipment and intangible assets at the end of each reporting period. This reassessment may result in change in depreciation and amortization expense in future periods. The details of the same has been mentioned in below notes to the standalone financial statements.

- **Provisions & contingencies**: A provision is recognized when the company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on best estimates 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.

  A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements. Contingent liabilities are disclosed by way of notes to the accounts. Contingent assets are not recognized.

Deferred tax: The Company reviews the carrying amount of deferred tax assets at the end of each reporting period. The details of the deferred tax have been mentioned in below notes to the standalone financial statements.

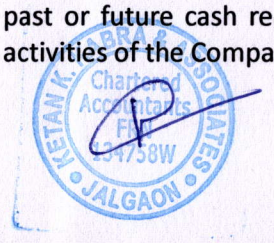
- **Fair value measurements of financial instruments:** When the fair value of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including Discounted Cash Flow Model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair value. Judgements include considerations of inputs such as liquidity risks, credit risks and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

2.4 PRIOR PERIOD ITEMS

Expenses relating to earlier period are debited to profit and loss account, if any. As per information and explanation and records kept by the Company, the amount of such expenses and incomes are not fully quantifiable.

2.5 CASH FLOW STATEMENT

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.



2.6 PROPERTY, PLANT & EQUIPMENT

All the items of property, plant & equipment are stated at historical cost net of recoverable taxes, less accumulated depreciation, and impairment loss, if any. The cost of a Property, Plant & Equipment comprises its purchase price or construction cost, any costs directly attributable to bringing the asset into its present location and the condition necessary for it to be capable of operating in the manner intended by the management, and also taking into account the initial estimate of any decommissioning obligation, if any, and Borrowing Costs for the assets that necessarily take a substantial period of time to get ready for their intended use.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

The estimated useful lives of assets are in accordance with the Schedule II of the Companies Act, 2013 except for office equipment.

Gains or losses arising from de-recognition / disposal of a Property, Plant and Equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized / disposed of.

2.7. DEPRECIATION /AMORTISATION

PROPERTY, PLANT & EQUIPMENT

The company has charged depreciation on Property, Plant & Equipment on Straight Line Method (SLM) method on the basis of useful life / remaining useful life and in the manner as prescribed in, Part C, Schedule II of the Companies Act, 2013. Depreciation on additions/ disposals during the year has been provided on pro-rata basis with reference to the nos. of days utilized. Depreciation on additions/ disposals during the year has been provided on pro-rata basis. *Details of useful life of an asset and its residual value estimated by the management are same as Schedule II of the Companies act, 2013 except for Office equipment and are as follows:

Asset	Useful Life as per Schedule II of the Companies act, 2013	Useful Life as per management's estimate
Buildings	60 years	60 years
Office Equipment	5 years	*10 years

In none of the case, residual value of an asset is more than five per cent of original cost of the asset.

2.8. IMPAIRMENT

At each balance sheet date, the company reviews the carrying amounts of its assets to determine whether there is any indication that those assets suffered any impairment loss. If any such indication exists or when annual impairment testing for an asset is required, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss. An impairment loss, if any, is recognized in the Statement of Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use.

2.9. FINANCIAL INSTRUMENTS

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

KETAN K. BRA & ASSOCIATES Chartered Accountants FRN 134758W JALGAON

Financial Assets

Initial Recognition and Measurement

A financial asset is recognized in the balance sheet when the Company becomes party to the contractual provisions of the instrument. At initial recognition, the company measures a financial asset taking into account transactions cost that are directly attributable to the acquisition or issue of the financial asset.

Subsequent Measurement

a. **Financial Assets measured at Amortized Cost (AC)**
   A Financial Asset is measured at Amortized Cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the Financial Asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

b. **Financial Assets measured at Fair Value through Other Comprehensive Income (FVTOCI)**
   A Financial Asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling Financial Assets and the contractual terms of the Financial Asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

c. **Financial Assets measured at Fair Value Through Profit or Loss (FVTPL)**
   Financial Assets which are not classified in any of the above categories are measured at FVTPL.

2.10: INVESTMENTS IN SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES (IF ANY)

Investments in subsidiaries are carried at cost/deemed cost applied on transition to Ind AS, less accumulated impairment losses, if any. Where an indication of impairment exists, the carrying amount of investment is assessed and an impairment provision is recognised, if required immediately to its recoverable amount. On disposal of such investments, difference between the net disposal proceeds and carrying amount is recognised in the statement of profit and loss.

2.11: CASH AND CASH EQUIVALENTS

Cash and cash equivalents in the cash flow statement comprise cash at bank and in hand, and fixed deposits, that are readily convertible to know amounts of cash, and which are subject to an insignificant risk of change in value.

2.12: INCOME TAXES

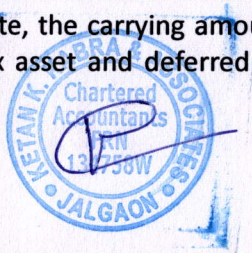
Tax expenses comprise Current Tax and deferred tax charge or credit.

Current Tax:

Provision for current tax is made based on tax liability computed after considering tax allowances and exemptions, in accordance with the provisions of The Income Tax Act, 1961.

Deferred Tax:

Deferred tax assets and liability is recognized, on timing differences, being the differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets arising mainly on account of brought forward losses, unabsorbed depreciation and minimum alternate tax under tax laws, are recognised, only if there is a virtual certainty of its realisation, supported by convincing evidence. At each Balance Sheet date, the carrying amount of deferred tax assets are reviewed to reassure realisation. The deferred tax asset and deferred tax liability is calculated by applying tax rate and tax laws that have been



enacted or substantively enacted by the Balance Sheet date.

Current and deferred tax are recognised as an expense or income in the statement of profit and loss, except when they relate to items credited or debited either in other comprehensive income or directly in equity, in which case the tax is also recognised in other comprehensive income or directly in equity.

2.13: REVENUE RECOGNITION

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured and it is reasonable to expect ultimate collection. The following specific recognition criteria must also be met before revenue is recognized:

Sale of services:

Revenue is measured at the fair value of the consideration received or receivable with respect to the degree of completion of each Service.

Interest:

Interest Income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable. Interest income is included under the head "other income" in the statement of profit and loss.

Dividend:

Dividend income is accounted as and when right to receive dividend is established.

2.14. Approval of Financial Statement

The Board of Directors approved the Financial Statement of the Company as on May 29, 2026.

2.15. BORROWING COST

Borrowing costs directly attributable to acquisition, construction or production of qualifying assets till the month in which the asset is ready to use, are capitalized.

Other borrowing costs are recognized as expenses in the period in which these are incurred.

2.16. EARNINGS PER SHARE

Earnings per share is calculated by dividing the net profit or loss after tax and prior period adjustments attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

2.17: SEGMENT REPORTING

The Company is doing business in one segment only and therefore Segment Reporting is not applicable to the Company. The Company caters mainly the needs of the Indian Market hence separate geographical segmental information has not been given.

2.18: LEASES

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognized as operating leases. Lease rentals under operating leases are recognized in the statement of Profit and Loss on a straight-line basis.



INSTANT FINSERVE PRIVATE LIMITED

AUDITED STANDALONE BALANCE SHEET AS AT MARCH 31, 2026

Sr. No	Particulars	Note No	As at 31st March , 2026	As at 31st March , 2025
			Rs.	Rs.
A.	**ASSETS**			
1	**Non-Current Assets**			
(a)	Property Plant Equipment	3	**36,072,579.57**	**36,284,774.39**
	(i) Gross Block		38,755,380.78	38,380,053.69
	(ii) Depreciation		2,682,801.21	2,095,278.87
	(iii) Net Block		36,072,579.57	36,284,774.39
(b)	Financial Assets			
	(i) Investments	4	80,103,828.49	98,797,111.22
	(ii) Loans			
	(iii) Other	5	164,020.00	152,130.00
(c)	Deferred Tax Assets (Net)			
(d)	Other Non-Current Assets			
	Total Non-Current Assets		**116,340,428.06**	**135,234,015.61**
2	**Current Assets**			
(a)	Inventories		-	-
(b)	Financial Assets			
	(i) Investment		-	-
	(ii) Trade Receivables	6	69,351.00	615,050.00
	(iii) Cash and Cash Equivalents	7	5,799,663.39	404,533.55
	(iv) Loans	8	266,184,937.77	257,100,843.27
	(v) Other		-	-
(c)	Current Tax Assets (net)	9	586,855.30	1,248,005.98
(d)	Other Current Assets	10	227.81	-
	Total Current Assets		**272,641,035.27**	**259,368,432.80**
	Total Assets		**388,981,463.33**	**394,602,448.41**
B.	**EQUITY AND LIABILITIES**			
1	**Equity**			
(a)	Equity Share Capital	11	20,100,000.00	20,100,000.00
(b)	Other Equity	12	104,507,260.67	100,575,248.22
	Equity		**124,607,260.67**	**120,675,248.22**
2	**Liabilities**			
2.1.	**Non-Current Liabilities**			
(a)	Financial Liabilities			
	(i) Borrowings	13	195,000,000.00	195,000,000.00
	(ii) Other financial Liabilities	14	1,000,000.00	1,000,000.00
(b)	Deferred Tax Liabilities (Net)	15	2,873,547.61	2,370,575.72
(c)	Other Non-Current Liabilities			
	Total Non-Current Liabilities		**198,873,547.61**	**198,370,575.72**
2.2	**Current Liabilities**			
(a)	Financial Liabilities			
	(i) Borrowings	16	18,240,530.67	5,332,623.13
	(ii) Trade Payables	17	65,261.28	6,412.70
	(iii) Other Financial Liabilities			
(b)	Other Current Liabilities	18	46,812,325.10	70,095,544.64
(c)	Provisions	19	114,680.00	122,044.00
(d)	Current Tax Liabilities (net)	20	267,858.00	-
	Total Current Liabilities		**65,500,655.05**	**75,556,624.47**
	Total Equity and Liabilities		**388,981,463.33**	**394,602,448.41**

For Ketan K. Kabra & Associates,
Chartered Accountants
(Registration No. 134758W)

CA Ketan K. Kabra
Proprietor
Membership No.: 148056
Place: Jalgaon
Date: 29th May, 2026
UDIN: 26148056JSXMCI9212

For and on behalf of Instant Finserve Private Limited

Arpita Vikas Lathi
Director
DIN: 08404381

Charushila Vipul Lathi
Director
DIN: 07777751

INSTANT FINSERVE PRIVATE LIMITED
CIN - U65100MH2008PTC183746
STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2026

Sr. No.	Particulars	Note No	Year ended March 31, 2026	Year ended March 31, 2025
1	**Income**			
(a)	Revenue from Operations (Net of Taxes)	21	-	-
(b)	Other Income	22	16,328,162.75	21,132,108.81
	Total Income		**16,328,162.75**	**21,132,108.81**
2	**Expenses**			
(a)	Cost of Materials consumed		-	-
(b)	Purchases of Stock in trade		-	-
(c)	Change in Inventories of Finished goods, Work-in-Progress and Stock-in-Trade		-	-
(d)	Employee Benefits Expense	23	1,333,600.00	1,430,601.00
(e)	Financial Cost	24	10,803,395.60	13,390,675.55
(f)	Depreciation and Amortization Expenses	3	587,521.91	590,759.08
(g)	Other Expenses	25	2,311,649.91	3,848,754.61
	Total Expenses		**15,036,167.42**	**19,260,790.24**
3	**Profit before Tax and Exceptional Items**		**1,291,995.33**	**1,871,318.57**
4	**Exceptional Items**		-	-
5	**Profit before Tax**		**1,291,995.33**	**1,871,318.57**
6	**Tax Expense**			
(a)	Current Tax		267,858.00	-
(b)	(Excess)/ short provision for earlier years		753,760.00	435,491.00
(c)	Deferred Tax		502,971.89	574,479.37
8	**Profit after Tax before considering Associates share of profit**		**(232,594.56)**	**861,348.20**
9	Profit from Associate		-	(1,455,302.00)
10	**Profit after Tax after considering Associates share of profit**		**(232,594.56)**	**(593,953.80)**
11	**Other Comprehensive Income (OCI) net of taxes**			
(a)	Effect of measuring investments at Fair Value through OCI		4,164,607.01	4,999,362.56
	Total Other Comprehensive Income (OCI) net of taxes		**4,164,607.01**	**4,999,362.56**
12	**Total Other Comprehensive Income for the period**		**3,932,012.45**	**4,405,408.76**
13	**Details of Equity Share Capital**			
	Paid up Equity Share Capital (Face Value of Rs. 10 each)		20,100,000.00	20,100,000.00
14	**Earning per equity share (Face Value of Rs. 10 each) (Not Annualised for the quarter/year) (before and after exceptional items)**			
	Basic		(0.12)	(0.30)
	Diluted		(0.12)	(0.30)

For Ketan K. Kabra & Associates,
Chartered Accountants
(Registration No. 134758W)

CA Ketan K. Kabra
Proprietor
Membership No.: 148056
Place: Jalgaon
Date: 29th May, 2026
UDIN: 26148056JSXMCI9212

For and on behalf of Instant Finserve Private Limited

Arpita Vikas Lathi
Director
DIN: 08404381

Charushila Vipul Lathi
Director
DIN: 07777751

INSTANT FINSERVE PRIVATE LIMITED

Cash Flow Statement for the year ended on March 31, 2026

Sn	Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
		Rs.	Rs.	Rs.	Rs.
A	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit Before Tax		1,291,995.33		1,871,318.57
	(+/-) Adjustments for:				
	Other comprehensive income	4,164,607.01		4,999,362.56	
	Depreciation	587,521.91		590,759.32	
	Preliminary Expenses Incurred	-		-	
	Dividend Received	(1,132.10)		270,636.81	
	Finance Cost	10,803,395.60		13,390,675.55	
	Interest Received	(11,797,468.65)		12,911,315.00	
			3,756,923.77		32,162,749.24
	Operating Profit before Working Capital Changes		5,048,919.10		34,034,067.81
	Adjustments for (increase) / decrease in operating assets:				
	(i) Trade Receivables	545,699.00		264,000.00	
	(ii) Loans and Advances	(9,084,094.50)		17,634,846.73	
	(iii) Other Financial Assets	(11,890.00)		(51,800.00)	
	(iv) Current Tax Assets (net)	661,150.68		(100,153.98)	
	(v) Other Current Assets	(227.81)		300,000.00	
	Adjustments for (increase) / decrease in operating liabilities :				
	(i) Trade Payables	58,848.58		1,411.70	
	(ii) Other Financial Liabilities	-		-	
	(iii) Other Current Liabilities	(23,283,219.54)		44,465,339.64	
	(iv) Provisions	(7,364.00)		28,600.00	
	(v) Current Tax Liabilities	267,858.00	(30,853,239.59)	-	62,542,244.09
	Tax paid		(1,021,618.00)		(435,491.00)
	Net Cash flow from Operating activities		(26,825,938.49)		96,140,820.90
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	(Increase) / Decrease in Fixed Assets	(375,327.09)		(1,007,256.69)	
	(Increase) / Decrease in non Current Investment	18,693,282.73		(16,202,459.22)	
	Interest Income	11,797,468.65		(12,911,315.00)	
	Share of Associate	-		(1,455,302.00)	
	Dividend	1,132.10		(270,636.81)	
	Net Cash flow from Investing activities		30,116,556.39		(31,846,969.72)
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Increase / (Decrease) in Long-Term Borrowings	-		-	
	Increase / (Decrease) in Short-Term Borrowings	12,907,907.54		(51,367,145.87)	
	Finance Cost	(10,803,395.60)		(13,390,675.55)	
	Share Capital (Euity Shares Issued)	-		-	
	Net Cash flow from financing activities		2,104,511.94		(64,757,821.42)
D	Net increase in cash & Cash Equivalents (A+B+C)		5,395,129.84		(463,970.24)
E	Cash and Cash equivalents as at 01.04.2025		404,533.55		868,501.20
F	**Cash and Cash equivalents as at 31.03.2025**		**5,799,663.39**		**404,533.79**

Particulars	As on 31/03/2026	As on 31/03/2025
Cash in Hand	-	-
Cash at Bank	5,799,663.39	404,533.55
FDR Held with Bank	93,860.00	93,860.00
Cash & Cash equivalents as stated	**5,893,523.39**	**498,393.55**

The accompanying notes are an integral part of the financial statements

For Ketan K. Kabra & Associates,
Chartered Accountants
(Registration No. 134758W)

CA Ketan K. Kabra
Proprietor
Membership No.: 148056
Place: Jalgaon
Date: 29th May, 2026
UDIN: 26148056JSXMCI9212

For and on behalf of Instant Finserve Private Limited

Arpita Vikas Lathi
Director
DIN: 08404381

Charushila Vipul Lathi
Director
DIN: 07777751

INSTANT FINSERVE PRIVATE LIMITED

Notes forming part of the financial statements for the period

Note 3 Property, Plant & Equipment

	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Balance as at April 1, 2025	Additions/ (Disposals)	Disposals	Balance as at March 31, 2026	Balance as at April 1, 2025	Depreciation charge for the period	On disposals	Balance as at March 31, 2026	Balance as at March 31, 2026	Balance as at March 31, 2025
		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a)	**Tangible Assets**										
	Land	-	-	-	-	-	-	-	-	-	-
	Buildings	37,311,100.00	-	-	37,311,100.00	2,035,844.96	587,522.34	-	2,623,367.29	34,687,732.71	35,275,255.04
	Office Equipments	61,697.00	-	-	61,697.00	59,433.92	-	-	59,433.92	2,263.08	2,262.65
(b)	**Intangible Assets**										
	Box2Box Software	1,007,256.69	375,327.09	-	1,382,583.78	-	-	-	-	1,382,583.78	1,007,256.69
	Total	**38,380,053.69**	**375,327.09**	**-**	**38,755,380.78**	**2,095,278.87**	**587,522.34**	**-**	**2,682,801.21**	**36,072,579.57**	**36,284,774.39**

	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Balance as at April 1, 2024	Additions/ (Disposals)	Disposals	Balance as at March 31, 2025	Balance as at April 1, 2024	Depreciation charge for the period	On disposals	Balance as at March 31, 2025	Balance as at March 31, 2025	Balance as at March 31, 2024
		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a)	**Tangible Assets**										
	Land	-	-	-	-	-	-	-	-	-	-
	Buildings	37,311,100.00	-	-	37,311,100.00	1,445,085.87	590,759.08	-	2,035,844.96	35,275,255.04	35,866,014.13
	Office Equipments	61,697.00	-	-	61,697.00	59,433.92	-	-	59,433.92	2,262.65	2,263.08
(b)	**Intangible Assets**										
	Box2Box Software	-	1,007,256.69	-	1,007,256.69	-	-	-	-	1,007,256.69	-
	Total	**37,372,797.00**	**1,007,256.69**	**-**	**38,380,053.69**	**1,504,519.79**	**590,759.08**	**-**	**2,095,278.87**	**36,284,774.39**	**35,868,277.21**



INSTANT FINSERVE PRIVATE LIMITED
Notes forming part of the financial statements for the period

Note 4 Non Current Financial Asset : Non- Current Investments

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(i)	Investment in Equity Shares (Quoted) (Measured at Fair Value through Other Comprehensive Income)	27,231,948.49	24,733,848.32
(ii)	Investment in Equity Shares of Constro Solutions Limited (Unquoted)		
(iii)	Investment in Optionally Convertible Debentures	-	14,500,000.00
(iv)	Investment in Pinnacle Star Homes LLP	27,450,000.00	27,450,000.00
(v)	Investment in Shrinivas Electricals Gtd Pvt Limited	5,422,000.00	5,422,000.00
(vi)	Investment in Associate - Ronak Global Trade	-	6,691,382.90
(vii)	Investment in Sun Drops Energia Private Limited	19,999,880.00	19,999,880.00
	Total	**80,103,828.49**	**98,797,111.22**

4.1 **The Company has measured its investments at Fair Value through Other Comprehensive Income(OCI) except for Investment in associates that is measured at amortized Cost.**

Note 5 Non Current Financial Asset : Other Financial assets

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(a)	**Balance With Banks**		
	Fixed Deposits with Banks	93,860.00	93,860.00
(b)	Other Deposites	70,160.00	58,270.00
	Total	**164,020.00**	**152,130.00**

Note: As per Ind AS , any bank deposit having maturity of more than 12 months will be considered as Other financial assets under head non-current financial asset.

Note 6 Trade Receivables

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(a)	**Debtors**		
	Unsecured, considered good	69,351.00	615,050.00
	Total	**69,351.00**	**615,050.00**

Note 7: Current Financial Assets: Cash & Cash Equivalents

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(a)	**Cash on hand**	-	-
(b)	**Balance With Banks**		
(i)	In Current Accounts	5,799,663.39	404,533.55
	Total	**5,799,663.39**	**404,533.55**

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Note 8: Current Financial Assets: Loans and Advances

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
	Secured, considered good		
(a)	Advance against Property purchase	91,303,500.00	91,003,500.00
	Unsecured, considered good		
(a)	Staff salary advances	26,000.00	24,800.00
(b)	Other Loans & Advances:		
i.	Advances to Supplier, Contractor & Other Advances		
	- Business Advance	160,269,668.00	154,176,773.50
ii.	Advances to related parties	14,585,769.77	11,895,769.77
	Total	**266,184,937.77**	**257,100,843.27**

Note 9: Current Tax Assets

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
	Balance with government authorities		
(i)	Income Tax\TDS Receivable (net)	586,855.30	1,248,005.98
(ii)	Income Tax Refund receivable	-	-
(iii)	Advance Income Tax Paid	-	-
	Less: Provision for Income tax	-	-
	Total	**586,855.30**	**1,248,005.98**

Note 10: Other Current Assets

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(a)	Preliminary Expense Written off	-	-
(b)	Balance in Demat Account	227.81	-
(c)	Other Advances	-	-
(d)	Earnest Money Deposit Paid	-	-
	Total	**227.81**	**-**



INSTANT FINSERVE PRIVATE LIMITED

Notes forming part of the financial statements for the period

Note 11 Share Capital

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number	Rs.	Number	Rs.
Authorised				
25,10,000 (PY : 25,10,000) Equity Shares of Rs.10/- each	2,510,000	25,100,000	2,510,000	25,100,000
Issued, Subscribed & Paid up				
20,10,000 Equity Shares of Rs.10/- each	2,010,000	20,100,000	2,010,000	20,100,000
Total	**2,010,000**	**20,100,000**	**2,010,000**	**20,100,000**

Note 11.1:

(a) The company has only one class of shares referred to as equity shares having a par value of Rs. 10/- each. Each holder of equity shares is entitled to one vote per share and dividend in Indian rupees, if proposed by the Board of Directors, which is subject to the approval of the shareholders in the ensuing Annual General Meeting.

(b) In the event of liquidation of the company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held at the time of commencement of winding-up.

(c) The Shareholders have all other rights as available to equity shareholders as per the provisions of The Companies Act, 2013, read together with the Memorandum of Association and Articles of Association of the Company, as applicable.

(d) The Company in General Meeting may declare dividends to be paid to members, but no dividends shall exceed the amount recommended by the board, but the company in General meeting may declare a smaller dividend.

(e) The reconciliation of the numbers of shares outstanding and amount of share capital as at year end is set out below:

Particulars	As at March 31, 2026		As at March 31, 2025	
	Equity Shares		Equity Shares	
	Number	Rs.	Number	Rs.
Shares outstanding at the beginning of the year	2,010,000	20,100,000	2,010,000	20,100,000
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	**2,010,000**	**20,100,000**	**2,010,000**	**20,100,000**



INSTANT FINSERVE PRIVATE LIMITED
Notes forming part of the financial statements for the period

Note 12 Other Equity

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(a)	**General Reserve (Refer Note 10.1)**	**81,967,400.10**	**82,199,994.66**
	Opening Balance	82,199,994.66	82,793,948.46
	Add: Transfers from Profit & Loss A/c	(232,594.56)	(593,953.80)
	Closing Balance	81,967,400.10	82,199,994.66
(b)	**Other Comprehensive Income**	**22,539,860.57**	**18,375,253.56**
	Opening Balance	18,375,253.56	13,375,891.00
	Add: transfer during the year	4,164,607.01	4,999,362.56
	Closing Balance	22,539,860.57	18,375,253.56
	Closing Balance	**104,507,260.67**	**100,575,248.22**

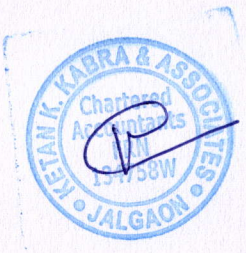
12.1 **General Reserve is created from time to time by way of transfer from profits that is retained in the organisation. Moreover,General Reserve is created by transfer of one component of equity to another and is not an item of Other Comprehensive Income.**

Note 13 : Non-Current Financial Liabilities- Borrowings

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
1	**Non-Current :**		
(a)	**Optionally Convertible Debentures**		
	From Related Parties	195,000,000.00	195,000,000.00
	From Others	-	-
	Total	**195,000,000.00**	**195,000,000.00**

Note 14 : Other Financial Liabilities

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
	Deposit	1,000,000.00	1,000,000.00
	Total	**1,000,000.00**	**1,000,000.00**



Note 15 : Deferred Tax Liabilities (Net)

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
	Deferred Tax Liabilities (Net)		
	Opening Balance	2,370,575.72	1,796,096.35
	Add: Deferred Tax Liabilities arising on account of temporary differences	502,971.89	574,479.37
	Closing Balance	**2,873,547.61**	**2,370,575.72**

Note 16 : Current Financial Liabilities - Borrowings

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
1	**Secured Loans :**		
(a)	**Unsecured Loans**		
	From Related Parties	18,240,530.67	5,332,623.13
	From Others	-	-
(b)	**Secured Loans**		
	From Related Parties	-	-
	From Others	-	-
	Total	**18,240,530.67**	**5,332,623.13**

Note 17 : Trade Payables

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(a)	Dues to Micro, Small and Medium Enterprises		
	Others	65,261.28	6,412.70
	Total	**65,261.28**	**6,412.70**

Note 17.1:

(a) Trade payables include Rs. Nil due to micro, small and medium enterprises registered under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED).

(b) The Company is in the process of compiling relevant information from its suppliers about their coverage under the Micro, Small and Medium Enterprises Development Act, 2006. As the Company has not received any intimation from its suppliers as on date regarding their status under the above said Act and hence disclosures if any relating to amounts unpaid as at year end together with the interest paid /payable as required under the said Act have not been given.



Note 18 : Other Current Liabilities

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(a)	**Other Payables**	-	308,000.00
(b)	**Statutory dues payable**		
(i)	TDS Payable	1,089,135.00	1,510,505.00
	Professional tax	1,000.00	1,125.00
	GST	41,948.00	37,214.64
(c)	Other Current Liabilities	-	-
(d)	Amount Received against debenture	2,500,000.00	2,500,000.00
(e)	Advance from related parties	20,426,515.10	65,738,700.00
(f)	Other Advances	22,753,727.00	-
	Total	**46,812,325.10**	**70,095,544.64**

Note 19 : Provisions

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(a)	**Provision For Expenses:**		
	Audit fees Payable	15,000.00	10,000.00
	Salary Payable	99,680.00	112,044.00
	Total	**114,680.00**	**122,044.00**

Note 20 : Current Tax Liabilities

	Particulars	As at March 31, 2026	As at March 31, 2025
		Rs.	Rs.
(i)	Provision for Income Tax	267,858.00	-
	Less: Income tax receivable		-
	Total	**267,858.00**	**-**



INSTANT FINSERVE PRIVATE LIMITED
Notes forming part of the financial statements for the period

Note 21 Revenue from operations

Sr. No.	Particulars	YE March 31, 2026	YE March 31, 2025
		Rs.	Rs.
(a)	Revenue from services/ sale of investment		-
		-	-

Note 22 Other Income

Sr. No.	Particulars	YE March 31, 2026	YE March 31, 2025
		Rs.	Rs.
	Non-Operative income		
(a)	Interest received on FDR		
(b)	Interest received on loans	11,797,468.65	12,911,315.00
(c)	Dividend Received	1,132.10	270,636.81
(d)	Rent Receivable	3,074,260.00	2,940,000.00
(e)	Compensation for Breach of Contract		5,000,000.00
(f)	Other Income	1,455,302.00	10,157.00
	Total	**16,328,162.75**	**21,132,109**

Note 23 Employee Benefit Expenses

Sr. No.	Particulars	YE March 31, 2026	YE March 31, 2025
		Rs.	Rs.
(a)	Salary and Allowances	1,333,600.00	1,430,601
	Total	**1,333,600.00**	**1,430,601**

Note 24 Finance Cost

Sr. No.	Particulars	YE March 31, 2026	YE March 31, 2025
		Rs.	Rs.
(a)	Interest on Loan		4,980,510
(b)	Bank Charges & Commission	3,050.60	9,866
(c)	Interest on Compulsory Convertible Debentures	10,800,345.00	8,400,300
(d)	Loan Processing Fees		
	Total	**10,803,395.60**	**13,390,676**

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Note 25 Other Expenses

Sr. No.	Particulars	YE March 31, 2026	YE March 31, 2025
		Rs.	Rs.
(a)	Payment to Auditors as		
	a) Auditor	5,000.00	5,000
	b) For Taxation Matters	-	
(b)	Preliminary Expense Written off	-	
(c)	Office & Misc Charges	520,978.12	161,374
(d)	Legal & Registration Charges	78,500.00	59,000
(e)	Professional Fees	69,000.00	806,026
(f)	Loss on sale of shares in Associate	-	
(g)	Shares related expenses	27,144.00	6,128
(h)	Rates, Duties & Taxes	2,500.00	35,231
(i)	Property tax	375,687.00	
(j)	Reimbursement of expenses	-	
(k)	Arbitration Expenses	340,362.85	
(l)	Donation	-	100,000
(j)	Rate difference	892,477.94	2,675,996
	Total	**2,311,649.91**	**3,848,755**

Note - 26
Corporate social responsibility

The provisions of Section 135 of the Companies Act, 2013 are not applicable to the company during the current year.

Note - 27
Ind AS 108 - Operating Segments

As the Company is engaged in single business verticle , disclosure of segment reporting is not required.

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