

Restated Statement of Assets and Liabilities
(Amount in Indian Rupees Millions, unless otherwise stated)

	Particulars	Note No.	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
I.	ASSETS						
	(1) Non-Current Assets						
	(a) Property, Plant and Equipment	4	4.34	1.91	2.56	2.03	1.86
	(b) Right of Use Assets	6(a)	27.67	6.80	29.79	7.48	5.18
	(c) Intangible Assets	5(a)	149.21	-	128.30	-	-
	(d) Intangible Assets under Development	5(b)	16.48	3.75	18.32	2.75	-
	(e) Financial Assets						
	(i) Investment		-	-	-	-	-
	(ii) Other Financial Assets	7	4.79	1.12	4.72	0.61	0.23
	(f) Deferred Tax Assets (Net)	8	-	1.21	-	16.63	1.05
	(g) Other Non-Current Assets	9	93.89	-	33.45	-	-
	Total Non-Current Assets		296.38	14.79	217.14	29.50	8.32
	(2) Current Assets						
	(a) Inventories		-	-	-	-	-
	(b) Financial Assets						
	(i) Current Investments		-	-	-	-	-
	(ii) Trade Receivables	10	46.77	1.19	118.24	27.79	6.19
	(iii) Cash and Cash Equivalents	11	32.52	131.11	524.02	394.65	127.14
	(iv) Bank Balance Other than (iii) above	12	0.73	252.53	0.72	4.20	0.60
	(v) Other Financial Assets	13	13.19	2.35	15.76	3.64	0.02
	(c) Current Tax Assets(Net)	14	21.42	-	20.43	-	0.16
	(d) Other Current Assets	15	1,128.12	78.70	178.71	70.29	-
	Total Current Assets		1,242.75	465.88	857.88	500.57	134.11
	TOTAL ASSETS		1,539.12	480.67	1,075.02	530.07	142.43
II.	EQUITY AND LIABILITIES						
	Equity						
	(a) Equity Share Capital	16	388.20	0.11	388.20	0.11	0.11
	(b) Other Equity	17	785.73	437.42	548.30	345.33	99.13
	Total Equity		1,173.93	437.53	936.50	345.44	99.24
	LIABILITIES						
	(1) Non-Current Liabilities						
	(a) Financial Liabilities		-	-	-	-	-
	(i) Lease Liabilities	6(b)	21.19	4.69	23.17	5.38	4.45
	(b) Deferred Tax Liability (Net)	8	3.18	-	2.50	-	-
	(c) Provisions	18	1.70	0.37	0.66	0.30	0.35
	Total Non-Current Liabilities		26.07	5.06	26.33	5.68	4.80
	(2) Current Liabilities						
	(a) Financial Liabilities						
	(i) Lease Liabilities	6(b)	7.57	2.67	7.27	2.57	1.01
	(ii) Trade Payables	19					
	- Total outstanding dues of Micro and Small Enterprises		15.62	0.33	20.18	-	-
	- Total outstanding dues other than Micro and Small Enterprises		13.54	7.09	17.32	61.89	0.68
	(iii) Other Financial Liabilities	20	0.03	0.20	0.04	-	-
	(b) Other Current Liabilities	21	302.34	24.59	67.37	109.94	36.69
	(c) Provision*	22	0.02	0.00	0.01	-	0.01
	(d) Current Tax Liabilities (Net)	23	-	3.17	-	4.55	-
	Total Current Liabilities		339.12	38.07	112.19	178.95	38.39
	TOTAL EQUITY AND LIABILITIES		1,539.12	480.67	1,075.02	530.07	142.43

*0.00 represents the amount less than Rs.5,000.

Summary of material accounting policies

2-3

The accompanying notes 1 to 53 are an integral part of the restated financial information.

As per our report of even date.

For Chokshi & Chokshi LLP
Chartered Accountants
Firm's Registration No.: 101872W/W100045

For and on behalf of the Board of Directors
Paramotor Digital Technology Limited

Amrish Thakker
Partner
Membership No.: 123069
Place: Mumbai
Date: October 06, 2026

Sonia Pankaj Asher
Executive Chairperson & Whole-Time Director
DIN: 07627184
Place: Mumbai
Date: October 06, 2026

Rahul Anand
Managing Director
DIN: 06800203
Place: Mumbai
Date: October 06, 2026

Jayesh Modi
Chief Financial Officer
Place: Mumbai
Date: October 06, 2026

Nehal Shah
Company Secretary
Membership No: 32438
Place: Mumbai
Date: October 06, 2026

Restated Statement of Profit and Loss (including Other Comprehensive Income)
(Amount in Indian Rupees Millions, unless otherwise stated)

	Particulars	Note No.	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
I.	Income						
	Revenue from operations	24	2,527.65	209.16	6,031.48	1,120.75	330.76
	Other income	25	0.09	1.00	3.94	0.28	0.30
	Total Income		2,527.74	210.16	6,035.42	1,121.03	331.06
II.	Expenses						
	Cost of operations	26	1,655.33	-	3,939.84	-	-
	Employee benefits expenses	27	17.97	6.39	35.28	15.76	11.53
	Finance costs	28	0.73	0.19	2.27	0.73	0.44
	Depreciation and amortization expenses	29	7.34	0.84	10.86	3.73	2.16
	Other expenses	30	528.16	79.42	1,274.43	752.18	248.34
	Total Expenses		2,209.53	86.84	5,262.68	772.40	262.47
III.	Profit Before Tax from continuing operation (I-II)		318.21	123.32	772.74	348.63	68.59
IV.	Tax Expenses:	31					
	(1) Current tax		79.27	15.64	176.75	119.88	19.33
	(2) (Excess)/Short provision of tax for earlier period/years		-	-	(14.55)	(0.75)	-
	(3) Deferred tax		0.89	15.43	19.19	(15.62)	(0.13)
V.	Profit after tax for the period/year from continuing operation (III-IV)		238.05	92.25	591.35	245.12	49.39
VI.	Discontinued operations						
	Profit / (Loss) from discontinued operation before taxes	48	-	(0.17)	(0.17)	1.25	5.62
	Tax expenses of discontinued operation		-	0.04	0.04	0.32	1.46
	Profit/ (Loss) after tax from discontinued operations		-	(0.13)	(0.13)	0.93	4.16
VII.	Profit after tax for the period/year		238.05	92.12	591.22	246.05	53.55
VIII.	Other Comprehensive Income						
	Items that will not be reclassified to statement of profit and loss						
	(i) Re-measurement of Defined Benefit Obligations*		(0.83)	(0.04)	(0.23)	0.20	0.00
	(ii) Income tax relating to above *		0.21	0.01	0.06	(0.05)	0.00
	Total Other Comprehensive Income/(loss)		(0.62)	(0.03)	(0.17)	0.15	-
IX.	Total Comprehensive Income for the period/year (VII+VIII)		237.43	92.09	591.06	246.20	53.55
X.	Earning per equity shares for continuing operation (post bonus issues)	32					
	- Basic (post bonus issue) (Rs.)		6.13	2.38	15.23	6.31	1.27
	- Diluted (post bonus issue) (Rs.)		6.13	2.38	15.23	6.31	1.27
XI.	Earning per equity shares for discontinued Operation (post bonus issues)	32					
	- Basic (post bonus issue) (Rs.)		-	(0.00)	(0.00)	0.02	0.11
	- Diluted (post bonus issue) (Rs.)		-	(0.00)	(0.00)	0.02	0.11
XII.	Earning per equity shares for continuing and discontinued Operation (post bonus issues)	32					
	- Basic (post bonus issue) (Rs.)		6.13	2.37	15.23	6.34	1.38
	- Diluted (post bonus issue) (Rs.)		6.13	2.37	15.23	6.34	1.38

*0.00 represents the amount less than Rs.5,000.

Summary of material accounting policies

2-3

The accompanying notes 1 to 53 are an integral part of the restated financial information.

As per our report of even date.

For Chokshi & Chokshi LLP
Chartered Accountants
Firm's Registration No.: 101872W/W100045

For and on behalf of the Board of Directors
Paramotor Digital Technology Limited

Amrith Thakker
Partner
Membership No.: 123069
Place: Mumbai
Date: October 06, 2026

Sonia Pankaj Asher
Executive Chairperson & Whole-Time Director
DIN: 07627184
Place: Mumbai
Date: October 06, 2026

Rahul Anand
Managing Director
DIN: 06800203
Place: Mumbai
Date: October 06, 2026

Jayesh Modi
Chief Financial Officer
Place: Mumbai

Date: October 06, 2026

Nehal Shah
Company Secretary
Membership No: 32438

Place: Mumbai
Date: October 06, 2026

Restated Statement of Cash Flows
(Amount in Indian Rupees Millions, unless otherwise stated)

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
(A) CASH FLOW FROM OPERATING ACTIVITIES :					
Profit Before tax from continuing operation :	318.21	123.32	772.74	348.63	68.59
Profit Before tax from discontinued operation :		(0.17)	(0.17)	1.25	5.62
Adjustments for:					
Depreciation and amortization	5.22	0.15	4.53	1.53	1.23
Provision for Gratuity	0.23	0.04	0.15	0.14	-
Finance costs	-	-	-	-	-
Discard of fixed assest for discontinued operation	-	0.17	0.17	-	-
Non-Cash Movement of Lease	2.79	0.87	8.39	2.90	1.57
Other Income	(0.01)	(0.99)	(3.06)	(0.12)	(0.04)
Operating profit before Working Capital Changes	326.44	123.39	782.75	354.33	76.97
Working capital adjustments:					
(Increase)/decrease in Trade Receivables	71.46	26.60	(90.45)	(21.60)	0.41
(Increase)/decrease in Other Financial Assets	2.51	0.78	(16.24)	(4.00)	(0.02)
(Increase)/decrease in Other Current Assets	(949.41)	(8.41)	(108.42)	(70.29)	-
(Increase)/decrease in Other Non-current Assets	(60.44)	-	(33.45)	-	-
Increase/(decrease) in Trade Payables	(8.34)	(54.46)	(24.39)	61.21	(0.12)
Increase/(decrease) in Provisions	(0.02)	(0.00)	0.01	-	0.11
Increase/(decrease) in Other Financial Liabilities	(0.01)	0.20	0.04	-	(0.18)
Increase/(decrease) in Other Non-Financial Liabilities	235.04	(85.23)	(43.52)	73.19	2.91
Cash generated from operations	(382.77)	2.87	466.33	392.84	80.08
Less : Income Taxes Paid (net of refunds)	(80.26)	(17.06)	(187.23)	(114.74)	(12.29)
Net Cash Inflow/(Outflow) from Operating Activities (A)	(463.03)	(14.19)	279.11	278.09	67.79
(B) CASH FLOW FROM INVESTING ACTIVITIES :					
Interest income on bank deposits	0.01	0.99	3.06	0.12	0.04
(Purchase)/Sale of Property, Plant and Equipment	(2.23)	(0.22)	(1.76)	(4.45)	(1.36)
(Purchase)/Sale of Intangible Assets	(23.86)	(1.00)	(147.34)	-	-
Bank Balance (Including Non-current) not considered as Cash and Cash Equivalents (Net)	(0.01)	(248.33)	3.48	(3.61)	9.99
Net Cash Inflow/(Outflow) from Investing Activities (B)	(26.09)	(248.56)	(142.56)	(7.94)	8.67
(C) CASH FLOW FROM FINANCING ACTIVITIES :					
Proceeds from Issue of Equity and Preference Shares (including securities premium)	-	-	-	-	-
Lease arrangement	(2.41)	(0.78)	(7.18)	(2.65)	(1.34)
Finance costs	-	-	-	-	-
Net Cash Inflow/(Outflow) from Financing Activities (C)	(2.41)	(0.78)	(7.18)	(2.65)	(1.34)
NET INCREASE/(DECREASE) IN CASH & BANK BALANCES (A+B+C)	(491.52)	(263.54)	129.37	267.51	75.12
Cash and cash equivalents at beginning of the period/year	524.02	394.65	394.65	127.14	52.02
Cash and cash equivalents at end of the period/year	32.52	131.11	524.02	394.65	127.14

Statement of cash flows has been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standards) Rules, 2015, as amended.

Summary of material accounting policies

The accompanying notes 1 to 53 are an integral part of the restated financial information.

As per our report of even date.

For Chokshi & Chokshi LLP
Chartered Accountants
Firm's Registration No.: 101872W/W100045

For and on behalf of the Board of Directors
Paramotor Digital Technology Limited

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Partner
Membership No.: 123069
Place: Mumbai
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Place: Mumbai
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Jayesh Modi
Chief Financial Officer
Place: Mumbai
Date: October 06, 2026

Nehal Shah
Company Secretary
Membership No: 32438
Place: Mumbai
Date: October 06, 2026

Restated Statement of changes in equity
(Amount in Indian Rupees Millions, unless otherwise stated)

A. Share capital

Particulars	As at 30 June 2026		As at 30 June 2025		As at 31 March 2026		As at 31 March 2025		As at 31 March 2024	
	No. of Shares	Rs. in Millions	No. of Shares	Rs. in Millions	No. of Shares	Rs. in Millions	No. of Shares	Rs. in Millions	No. of Shares	Rs. in Millions
Equity shares outstanding at the beginning of the period/year	3,88,20,384	388.20	11,016	0.11	11,016	0.11	11,016	0.11	11,016	0.11
Add : Bonus issued	-	-	-	-	3,88,09,368	388.09	-	-	-	-
Add: Shares issued	-	-	-	-	-	-	-	-	-	-
Total Equity at the end of year / period	3,88,20,384	388.20	11,016	0.11	3,88,20,384	388.20	11,016	0.11	11,016	0.11

Change in Equity Share Capital during the period/year

Particular	Balance as at 1 April 2026	Changes in equity share capital due to prior Year errors	Balance as at 1 April 2026	Changes in equity share capital during the period	Balance as at 30 June 2026
Equity shares	0.11	-	0.11	-	0.11

Particular	Balance as at 1 April 2025	Changes in equity share capital due to prior Year errors	Restated balance as at 1 April 2025	Changes in equity share capital during the period	Balance as at 30 June 2025
Equity shares	0.11	-	0.11	-	0.11

Particular	Balance as at 1 April 2025	Changes in equity share capital due to prior Year errors	Restated balance as at 1 April 2025	Changes in equity share capital during the Year	Balance as at 31 March 2026
Change in Equity Share Capital during the period/year	0.11	-	0.11	-	0.11

Particular	Balance as at 1 April 2024	Changes in equity share capital due to prior Year errors	Restated balance as at 1 April 2024	Changes in equity share capital during the Year	Balance as at 31 March 2025
Equity shares	0.11	-	0.11	-	0.11

Particular	Balance as at 1 April 2023	Changes in equity share capital due to prior Year errors	Restated balance as at 1 April 2023	Changes in equity share capital during the Year	Balance as at 31 March 2024
Equity shares	0.11	-	0.11	-	0.11

B. Other equity

Particulars	Reserve and Surplus		Other Comprehensive Income	Total
	Securities premium account	Retained earnings	Other items of Other Comprehensive Income/(Loss)	
As at 01 April 2026	-	548.49	(0.20)	548.29
Profit after tax for the period	-	238.05	-	238.05
Other comprehensive income / (loss)	-	-	(0.62)	(0.62)
Utilized for Issuance of Bonus Shares	-	-	-	-
Transfer	-	-	-	-
Additions/movement	-	-	-	-
As at 30 June 2026	-	786.54	(0.82)	785.72
As at 01 April 2025	23.26	322.10	(0.03)	345.33
Profit after tax for the period	-	92.12	-	92.12
Other comprehensive income / (loss)	-	-	(0.03)	(0.03)
Utilized for Issuance of Bonus Shares	-	-	-	-
Transfer	-	-	-	-
Additions/movement	-	-	-	-
As at 30 June 2025	23.26	414.21	(0.06)	437.42
As at 01 April 2025	23.26	322.10	(0.03)	345.33
Profit after tax for the period	-	591.22	-	591.22
Other comprehensive income / (loss)	-	-	(0.17)	(0.17)
Utilized for Issuance of Bonus Shares	(23.26)	(364.83)	-	(388.10)
Transfer	-	-	-	-
Additions/movement	-	-	-	-
As at 31 March 2026	-	548.49	(0.20)	548.29
As at 01 April 2024	23.26	76.05	(0.18)	99.13
Profit after tax for the year	-	246.05	-	246.05
Other comprehensive income / (loss)	-	-	0.15	0.15
Transfer	-	-	-	-
Additions/movement	-	-	-	-
As at 31 March 2025	23.26	322.10	(0.03)	345.33
As at 01 April 2023	23.26	22.50	(0.18)	45.58
Profit after tax for the year	-	53.55	-	53.55
Other comprehensive income / (loss)	-	-	-	-
Transfer	-	-	-	-
Additions/movement	-	-	-	-
As at 31 March 2024	23.26	76.05	(0.18)	99.13

Summary of material accounting policies 2-3
The accompanying notes 1 to 53 are an integral part of the restated financial information.
As per our report of even date.

For Chokshi & Chokshi LLP
Chartered Accountants
Firm's Registration No.: 101872W/W100045

For and on behalf of the Board of Directors
Paramotor Digital Technology Limited

Amrish Thakker
Partner
Membership No.: 123069
Place: Mumbai
Date: October 06, 2026

Sonia Pankaj Asher
Executive Chairperson & Whole-Time Director
DIN : 07627184
Place: Mumbai
Date: October 06, 2026

Rahul Anand
Managing Director
DIN: 06800203
Place: Mumbai
Date: October 06, 2026

Jayesh Modi
Chief Financial Officer
Place: Mumbai
Date: October 06, 2026

Nehal Shah
Company Secretary
Membership No : 32438
Place: Mumbai
Date: October 06, 2026

Paramotor Digital Technology Limited

(Formerly known as Paramotor Digital Technology Private Limited)

Notes to Restated Financial Information

(Amount in Indian Rupees Millions, unless otherwise stated)

Note 4 : Property, Plant and Equipment (Consolidated)

Description	Office Equipment	Furniture and Fixtures	Computers & Computers Equipment	Total Cost
Gross Carrying Value				
As at 01 April 2026	2.78	1.08	3.49	7.35
Additions	-	-	2.23	2.23
Deduction/Adjustment	-	-	-	-
Balance as at 30 June 2026	2.78	1.08	5.72	9.58
As at 01 April 2025	2.67	1.08	2.34	6.09
Additions	0.61	-	1.15	1.76
Deduction/Adjustment	(0.50)	-	-	(0.50)
Balance as at 31 March 2026	2.78	1.08	3.49	7.35
Accumulated Depreciation				
As at 01 April 2026	1.73	0.69	2.37	4.79
Depreciation for the period	0.09	0.03	0.33	0.45
Deduction/Adjustment	-	-	-	-
Balance as at 30 June 2026	1.82	0.72	2.70	5.24
As at 01 April 2025	1.66	0.55	1.85	4.06
Depreciation for the period	0.42	0.14	0.52	1.08
Deduction/Adjustment	(0.35)	-	-	(0.35)
Balance as at 31 March 2026	1.73	0.69	2.37	4.79
Net Carrying Value				
As at 30 June 2026	0.96	0.36	3.02	4.34
As at 31 March 2026	1.05	0.39	1.12	2.56

Note 4 : Property, Plant and Equipment (Standalone)

Description	Office Equipments	Furniture and Fixtures	Computers & Computers Equipment	Total Cost
Gross Carrying Value				
As at 01 April 2023	1.53	0.45	1.05	3.03
Additions	0.44	0.58	0.34	1.36
Deduction/Adjustment	-	-	-	-
Balance as at 31 March 2024	1.97	1.03	1.39	4.39
As at 01 April 2024	1.97	1.03	1.39	4.39
Additions	0.70	0.05	0.95	1.70
Deduction/Adjustment	-	-	-	-
Balance as at 31 March 2025	2.67	1.08	2.34	6.09
As at 01 April 2025	2.67	1.08	2.34	6.09
Additions	0.13	-	0.09	0.22
Deduction/Adjustment	(0.50)	-	-	(0.50)
Balance as at 30 June 2025	2.30	1.08	2.43	5.81
Accumulated Depreciation				
As at 01 April 2023	0.75	0.13	0.42	1.30
Depreciation for the year	0.39	0.23	0.61	1.23
Deduction/Adjustment	-	-	-	-
Balance as at 31 March 2024	1.14	0.36	1.03	2.53
As at 01 April 2024	1.14	0.36	1.03	2.53
Depreciation for the year	0.52	0.19	0.82	1.53
Deduction/Adjustment	-	-	-	-
Balance as at 31 March 2025	1.66	0.55	1.85	4.06

Paramotor Digital Technology Limited

(Formerly known as Paramotor Digital Technology Private Limited)

Notes to Restated Financial Information

(Amount in Indian Rupees Millions, unless otherwise stated)

As at 01 April 2025	1.66	0.55	1.85	4.06
Depreciation for the period	0.08	0.08	0.03	0.19
Deduction/Adjustment	(0.35)	-	-	(0.35)
Balance as at 30 June 2025	1.39	0.63	1.88	3.90
Net Carrying Value				
As at 31 March 2024	0.83	0.67	0.36	1.86
As at 31 March 2025	1.01	0.53	0.49	2.03
As at 30 June 2025	0.91	0.45	0.55	1.91

Note :

- i) The Company/Group has not carried out any revaluation of assets during the periods/years and there were also no acquisition through business combination.
- ii) The Company/Group does not hold any immovable property.
- iii) The Company reassessed the estimated useful life of certain property, plant and equipment based on a technical evaluation and revised their remaining useful life. Consequently, additional depreciation amounting to Rs. 0.31 million has been recognized in the Statement of Profit and Loss for the year ended 31 March 2025. The revision has been accounted for prospectively as a change in accounting estimate in accordance with Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors.
- iv) Refer note 48 for fixed assets from discontinued operation details and during year ended 31 March 2026, Company has discard fixed assets from discontinued operation amounting to Rs 0.16 million as net carrying value (gross carrying value as Rs 0.50 million).

Note 5a : Intangible Assets (Consolidated)

Description	Core Technology Platform	Total Cost
Gross Carrying Value		
As at 01 April 2026	131.77	131.77
Additions	25.69	25.69
Disposals	-	-
Balance as at 30 June 2026	157.46	157.46
As at 01 April 2025	-	-
Additions	131.77	131.77
Disposals	-	-
Balance as at 31 March 2026	131.77	131.77
Amortization for the period		
As at 01 April 2026	3.47	3.47
Amortization	4.78	4.78
Disposals	-	-
Balance as at 30 June 2026	8.25	8.25
As at 01 April 2025	-	-
Amortization	3.47	3.47
Disposals	-	-
Balance as at 31 March 2026	3.47	3.47
Net Carrying Amount		
As at 30 June 2026	149.21	149.21
As at 31 March 2026	128.30	128.30

Paramotor Digital Technology Limited

(Formerly known as Paramotor Digital Technology Private Limited)

Notes to Restated Financial Information

(Amount in Indian Rupees Millions, unless otherwise stated)

Note 5a : Intangible Assets (Standalone)

Description	Core Technology Platform	Total Cost
Gross Carrying Value		
As at 01 April 2024	-	-
Additions	-	-
Disposals	-	-
Balance as at 31 March 2025	-	-
As at 01 April 2025	-	-
Additions	-	-
Disposals	-	-
Balance as at 30 June 2025	-	-
Amortization for the year		
As at 01 April 2024	-	-
Amortization	-	-
Disposals	-	-
Balance as at 31 March 2025	-	-
As at 01 April 2025	-	-
Amortization	-	-
Disposals	-	-
Balance as at 30 June 2025	-	-
Net Carrying Amount		
As at 31 March 2025	-	-
As at 30 June 2025	-	-

Note :

- During the three months period ended 30 June, 2026, the Company has capitalized Rs. 25.69 million (31 March 2026: Rs.131.77 million) from Intangible Assets under Development (IAUD) to Intangible Assets upon completion of development phases of its software, which were assessed as ready for their intended use and in accordance with the recognition criteria specified under Ind AS 38.
- The Company amortizes such intangible assets over a useful life of 8 years on a straight-line basis, based on management's assessment of the period over which the assets are expected to generate probable future economic benefits.
- Intangible Assets under Development (IAUD) represent costs incurred on internally generated software and technology platforms that are not yet ready for their intended use. Such costs comprise employee costs, external development costs, and other directly attributable expenditures, capitalized in accordance with the recognition criteria specified under Ind AS 38.

Note 5b : Intangible Assets under Development (IAUD) (Consolidated)

Description	Intangible Assets under development	Total
Carrying Value		
As at 01 April 2026	18.32	18.32
Additions	23.85	23.85
Deduction/Adjustments	(25.69)	(25.69)
Balance as at 30 June, 2026	16.48	16.48
As at 01 April 2025	2.75	2.75
Additions	147.34	147.34
Deduction/Adjustments	(131.77)	(131.77)
Balance as at 31 March 2026	18.32	18.32
Net Carrying Value		
As at 30 June, 2026	16.48	16.48
As at 31 March 2026	18.32	18.32

Notes to Restated Financial Information

(Amount in Indian Rupees Millions, unless otherwise stated)

Note 5b : Intangible Assets under Development (IAUD) (Standalone)

Description	Intangible Assets under development	Total
Carrying Value		
As at 01 April 2023		
Additions	-	-
Deduction/Adjustments	-	-
Balance as at 31 March 2024	-	-
As at 01 April 2024		
Additions	2.75	2.75
Deduction/Adjustments	-	-
Balance as at 31 March 2025	2.75	2.75
As at 01 April 2025	2.75	2.75
Additions	1.00	1.00
Deduction/Adjustments	-	-
Balance as at 30 June 2025	3.75	3.75
Net Carrying Value		
As at 31 March 2024	-	-
As at 31 March 2025	2.75	2.75
As at 30 June 2025	3.75	3.75

Note:

Intangible Assets under Development (IAUD) represent costs incurred on internally generated software and technology platforms that are not yet ready for their intended use. Such costs comprise employee costs, external development costs, and other directly attributable expenditures, capitalized in accordance with the recognition criteria specified under Ind AS 38.

Intangible assets under development (IAUD) ageing schedule for the three months period ended 30 June 2026 (Consolidated)

Particulars	Amount in IAUD for a period of				Total
	Less than 1 year	1-2 years	2-3 years	more than 3 years	
Project in Progress (Intangible Assets)	16.48	-	-	-	16.48

Intangible assets under development (IAUD) ageing schedule for the three months period ended 30 June 2025 (Standalone)

Particulars	Amount in IAUD for a period of				Total
	Less than 1 year	1-2 years	2-3 years	more than 3 years	
Project in Progress (Intangible Assets)	3.75	-	-	-	3.75

Intangible assets under development (IAUD) ageing schedule for the year ended 31 March 2026 (Consolidated)

Particulars	Amount in IAUD for a period of				Total
	Less than 1 year	1-2 years	2-3 years	more than 3 years	
Project in Progress (Intangible Assets)	18.32	-	-	-	18.32

Intangible assets under development (IAUD) ageing schedule for the year ended 31 March 2025 (Standalone)

Particulars	Amount in IAUD for a period of				Total
	Less than 1 year	1-2 years	2-3 years	more than 3 years	
Project in Progress (Intangible Assets)	2.75	-	-	-	2.75

Intangible assets under development (IAUD) ageing schedule for the year ended 31 March 2024 (Standalone)

Particulars	Amount in IAUD for a period of				Total
	Less than 1 year	1-2 years	2-3 years	more than 3 years	
Project in Progress (Intangible Assets)	-	-	-	-	-

Notes:

1) There are no projects temporarily suspended and hence not required to be disclosed separately

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

Note 6 - Leases

This note provides information for leases where the Company is a lessee. The Company's leased assets mainly comprise office premises taken on lease. The term of such leases ranges from 3 to 5 years. The discount rate used is the entity's incremental borrowing rate, being the rate at which a similar borrowing could be obtained from an independent financier under comparable terms and conditions.

Note 6(a) - Right of use assets (Consolidated)

Description	Right of Use Asset	Total
Gross Carrying Value		
As at April 01, 2026	39.92	39.92
Additions	-	-
Deductions/Adjustments	-	-
Balance as at 30 June 2026	39.92	39.92
As at April 01, 2025	11.28	11.28
Additions	28.64	28.64
Deductions/Adjustments	-	-
Balance as at 31 March 2026	39.92	39.92
Accumulated depreciation		
As at April 01, 2026	10.13	10.13
Amortization for the period	2.12	2.12
Deductions/Adjustments	-	-
Balance as at 30 June 2026	12.25	12.25
As at April 01, 2025	3.80	3.80
Amortization for the period	6.33	6.33
Deductions/Adjustments	-	-
Balance as at 31 March 2026	10.13	10.13
Net Carrying Value		
As at 30 June 2026	27.67	27.67
As at 31 March 2026	29.79	29.79

Note 6(a) - Right of use assets (Standalone)

Description	Right of Use Asset	Total
Gross Carrying Value		
As at April 01, 2023	1.11	1.11
Additions	5.54	5.54
Deductions/Adjustments	-	-
Balance as at March 31, 2024	6.65	6.65
As at April 01, 2024	6.65	6.65
Additions	5.00	5.00
Deductions/Adjustments	(0.37)	(0.37)
Balance as at March 31, 2025	11.28	11.28
As at April 01, 2025	11.28	11.28
Additions	-	-
Deductions/Adjustments	-	-
Balance as at 30 June 2025	11.28	11.28
Accumulated depreciation		
As at April 01, 2023	0.32	0.32
Amortization for the year	1.15	1.15
Deductions/Adjustments	-	-
Balance as at March 31, 2024	1.47	1.47
As at April 01, 2024	1.47	1.47
Amortization for the year	2.33	2.33
Deductions/Adjustments	-	-
Balance as at March 31, 2025	3.80	3.80
As at April 01, 2025	3.80	3.80
Amortization for the period	0.68	0.68
Deductions/Adjustments	-	-
Balance as at 30 June 2025	4.48	4.48
Net Carrying Value		
As at March 31, 2024	5.18	5.18
As at March 31, 2025	7.48	7.48
As at 30 June 2025	6.80	6.80

Notes to Restated Financial Information

(Amount in Indian Rupees Millions, unless otherwise stated)

Note 6(b) - Lease Liabilities

Total lease liabilities are analysed in Rupees

Movement in lease liabilities during the period

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Opening balance	30.44	7.95	7.95	5.46	0.94
Additions / modifications during the period/year	-	-	27.42	4.89	5.42
Termination of lease	-	-	-	(0.48)	-
Finance costs incurred during the period/year	0.73	0.19	2.25	0.73	0.44
Payment of lease liabilities	(2.41)	(0.78)	(7.18)	(2.65)	(1.34)
Closing balance	28.76	7.36	30.44	7.95	5.46
Non-Current Lease Liabilities	21.19	4.69	23.17	5.38	4.45
Current Lease Liabilities	7.57	2.67	7.27	2.57	1.01

The following amounts were recognized as expense in the period:

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
Depreciation of right-of-use assets	2.12	0.69	6.33	2.32	1.15
Expense relating to short-term leases and low-value assets*	-	0.04	0.00	0.05	0.00
Interest expenses on lease liabilities	0.73	0.19	2.25	0.73	0.44
Recognized in the statement of profit & loss	2.85	0.92	8.58	3.10	1.59

*0.00 represents the amount less than Rs.5,000.

The following are the undiscounted cash flow of Lease Liabilities:

Maturity analysis:	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
Upto 1 year	10.04	3.27	9.92	3.23	1.45
1 year upto 2 years	8.63	3.42	9.02	3.38	1.37
2 year upto 5 years	15.98	1.67	18.10	2.52	3.29
Total	34.65	8.36	37.04	9.13	6.11

Paramotor Digital Technology Limited

(Formerly known as Paramotor Digital Technology Private Limited)

Notes to Restated Financial Information

(Amount in Indian Rupees Millions, unless otherwise stated)

Note 7 - Other Financial Assets

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Security Deposits					
- Lease Deposits	2.79	0.59	2.72	0.58	0.23
- Other Deposit	2.00	0.53	2.00	-	-
Other Receivable	-	-	-	0.03	-
Total	4.79	1.12	4.72	0.61	0.23

Note 8 - Deferred Tax Assets (Net)

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Deferred Tax Assets (Gross)					
Gratuity / Leave Encashment / Bonus	0.28	0.02	0.07	0.01	0.06
Property, Plant & Equipment	-	0.98	-	0.99	0.89
Provision for Expense	-	-	-	15.44	-
Right of Use Assets & Lease Liabilities	0.60	0.21	0.50	0.19	0.10
Total (A)	0.88	1.21	0.57	16.63	1.05
Deferred Tax Liabilities (Gross)					
Property, Plant & Equipment	4.06	-	3.07	-	-
Total (B)	4.06	-	3.07	-	-
Deferred Tax Asset/(Liability) (Net) [(A) - (B)]	(3.18)	1.21	(2.50)	16.63	1.05

Note 9 - Other Non-Current Assets

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Deferred IPO Expenses	93.89	-	33.45	-	-
Total	93.89	-	33.45	-	-

Note :

During the period ended 30 June 2026, the Company had incurred Rs 93.89 million as preliminary expenses towards the proposed public issue of equity shares, pending regulatory filling and approvals. These costs have been classified as deferred IPO expenses under Other Non-Current Assets. Upon completion of the IPO, such proportional costs will be adjusted against the securities premium account. In the event the IPO does not materialize, the same will be expensed in the Statement of Profit and Loss.

Notes to Restated Financial Information

(Amount in Indian Rupees Millions, unless otherwise stated)

Note 10 - Trade receivables

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Considered Good	46.77	1.19	118.24	27.79	6.19
Doubtful	-	-	-	-	-
(Less): Impairment loss allowance	-	-	-	-	-
Total	46.77	1.19	118.24	27.79	6.19

Ageing Schedule for Trade Receivables for the period ended as at 30 June 2026 (Consolidated)

Particulars	Outstanding as at 30 June 2026 (Consolidated)						
	Unbilled	Less than 6 Months	6 Months-1 year	1-2 years	2-3 years	More than 3 years	Total
i) Undisputed Trade receivables –considered good	-	46.77	-	-	-	-	46.77
ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	-
iv) Disputed Trade Receivables– considered good	-	-	-	-	-	-	-
v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	-

Ageing Schedule for Trade Receivables for the period ended as at 30 June 2025 (Standalone)

Particulars	Outstanding as at 30 June 2025 (Standalone)						
	Unbilled	Less than 6 Months	6 Months-1 year	1-2 years	2-3 years	More than 3 years	Total
i) Undisputed Trade receivables –considered good	-	1.19	-	-	-	-	1.19
ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	-
iv) Disputed Trade Receivables– considered good	-	-	-	-	-	-	-
v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	-

Ageing Schedule for Trade Receivables for the period ended as at March 31 2026 (Consolidated)

Particulars	Outstanding as at 31 March 2026 (Consolidated)						
	Unbilled	Less than 6 Months	6 Months-1 year	1-2 years	2-3 years	More than 3 years	Total
i) Undisputed Trade receivables –considered good	-	118.24	-	-	-	-	118.24
ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	-
iv) Disputed Trade Receivables– considered good	-	-	-	-	-	-	-
v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	-

Notes to Restated Financial Information

(Amount in Indian Rupees Millions, unless otherwise stated)

Ageing Schedule for Trade Receivables for the period ended as at March 31 2025 (Standalone)

Particulars	Outstanding as at 31 March 2025 (Standalone)						
	Unbilled	Less than 6 Months	6 Months-1 year	1-2 years	2-3 years	More than 3 years	Total
i) Undisputed Trade receivables –considered good	-	27.79	-	-	-	-	27.79
ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	-
iv) Disputed Trade Receivables– considered good	-	-	-	-	-	-	-
v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	-

Ageing Schedule for Trade Receivables for the period ended as at March 31 2024 (Standalone)

Particulars	Outstanding as at 31 March 2024 (Standalone)						
	Unbilled	Less than 6 Months	6 Months-1 year	1-2 years	2-3 years	More than 3 years	Total
i) Undisputed Trade receivables –considered good	-	6.19	-	-	-	-	6.19
ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-	-
iv) Disputed Trade Receivables– considered good	-	-	-	-	-	-	-
v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-	-

Notes:

(a) No trade or other receivable are due from directors or other officers of the Company either severally or jointly with any other person. Nor any trade or other receivable are due from firms or private Companies respectively in which any director is a partner, a director or a Member.

(b) Trade receivables are non-interest bearing and generally on terms of upto 45 days.

(c) Refer note 48 for trade receivable pertaining to discontinued operation.

Note 11 - Cash and Cash Equivalents

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Balance with banks					
- In current accounts	32.47	131.06	523.97	394.62	127.12
Cash on hand	0.05	0.05	0.05	0.03	0.02
Total	32.52	131.11	524.02	394.65	127.14

Notes :

i) There are no repatriation restrictions with regard to cash and cash equivalents as at the end of the reporting periods/years.

ii) The Company is a program manager for various programs of the banks for its prepaid cards and accordingly banks maintain the pool accounts for these prepaid card program where funds are held.

iii) Pool accounts are opened primarily for settlement and collection activities with respect to operations facilitated by the Company. Accordingly, the balance in the aforesaid pool accounts are not included in Balance with Banks above as these are not owned or contractually available for use by the Company and set aside for settlement of usage by the Company's pre-paid card customers.

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

Note 12 - Bank balance other than Cash and Cash Equivalents

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Bank deposit with original maturity of more than 3 months but less than 12 months	0.73	252.53	0.72	4.20	0.60
Total	0.73	252.53	0.72	4.20	0.60

Note 13 - Other Financial Assets

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Balance with Govt Authorities*	3.71	2.35	15.76	3.64	0.02
Recoverable Commercial Advance**	9.48	-	0.00	-	-
Total	13.19	2.35	15.76	3.64	0.02

Note -

*The above value includes balance with government authorities under protest as at 30 June 2026 -3.57 million, as at 30 June 2025 - 3.36 million , as at 31 March 2026 - 3.57 million, as at 31 March 2025 - 3.61 million, as at 31 March 2024 - Nil. Further details in Note 37

**The Company has entered into a commercial arrangement with one of its Ecosystem Partner ("the Partner") under which the Partner facilitates customer acquisition for the Company in relation to the issuance of cards. As per the terms of the arrangement, the Partner is entitled to a commission at an agreed rate based on the applicable card-spend value in respect of customers acquired and cards issued pursuant to the arrangement.

The Company has assessed the substance of the arrangement and the contractual terms governing the Partner's entitlement to the commission. The Company's obligation towards the commission is linked to the acquisition of customers and issuance of the corresponding cards and is determined with reference to the applicable card-spend value.

Accordingly, the Company recognises the commercial commission as an expense in the Statement of Profit and Loss to the extent the relevant contractual conditions have been fulfilled and the corresponding obligation has crystallised, is measurable and is enforceable as at the reporting date.

Amounts invoiced in respect of which the relevant customer acquisition and card issuance conditions have not been fulfilled as at the reporting date are considered as uncrystallised commercial amounts and are recognised as recoverable and adjustable commercial balances, and resulting into the excess amount of Rs.9.48 million has been recognised as a recoverable commercial advance under Other Financial Assets, to be adjusted against future commercial entitlements as and when the applicable contractual conditions are fulfilled.

The Company has accounted for the arrangement based on its substance and in accordance with the applicable requirements of Ind AS relating to recognition, measurement and presentation of the relevant expenses, assets and liabilities.

Note 14 - Current Tax Assets (Net)

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Income Tax Assets (Net of Provisions)	21.42	-	20.43	-	0.16
Total	21.42	-	20.43	-	0.16

Note 15 - Other Current Assets

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Balance towards Prepaid Payment Instruments	660.27	-	170.38	-	-
Prepaid Expense	6.27	0.01	0.79	-	-
Unredeemed Cashback balances towards Reward Points Business	-	-	0.04	-	-
Advance for Expense [#]	-	78.69	7.50	70.29	-
Other Advances	461.58	-	-	-	-
Total	1,128.12	78.70	178.71	70.29	-

Refer Note no. 42 for related parties

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

Note 16 - Share Capital Equity

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Authorized					
Equity shares					
7,50,00,000 (30 June 2025: 1,50,000, 31 March 2026: 7,50,00,000 31 March 2025: 1,50,000, 31 March 2024 : 1,50,000) Equity shares of Rs.10 each	750.00	1.50	750.00	1.50	1.50
Preference Shares					
Nil (30 June 2025: 1,000, 31 March 2026: Nil, 31 March 2025: 1,000, 31 March 2024 : 1,000) Preference shares	-	30.00	-	30.00	30.00
Total	750.00	31.50	750.00	31.50	31.50
Issued, Subscribed :					
Equity shares					
3,88,20,384 (30 June 2025 : 11,016, 31 March 2026: 3,88,20,384, 31 March 2025: 11,016, 31 March 2024 : 11,016) Equity shares of Rs.10 each fully paid up	388.20	0.11	388.20	0.11	0.11
Paid Up :					
3,88,20,384 (30 June 2025 : 11,016, 31 March 2026: 3,88,20,384, 31 March 2025: 11,016, 31 March 2024 : 11,016) Equity shares of Rs.10 each fully paid up	388.20	0.11	388.20	0.11	0.11
Total	388.20	0.11	388.20	0.11	0.11

1. As at 30 June 2026, The Company has only one class of shares referred to as equity shares having a par value of Rs.10/-. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The voting rights of an equity shareholder are in proportion to its share of the paid-up equity capital of the Company. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company, after distribution of all preferential amounts, in proportion to their shareholding.

2. During the year ended 31 March 2026, the Company has increased its authorized share capital from Rs. 31.50 million (comprising of Equity and Preference share capital) to Rs.750 million (comprising of Equity capital share only) pursuant to the approval of the shareholders at the Annual General Meeting held on 30 September 2025. The necessary filings with the Registrar of Companies have been completed in accordance with the provisions of the Companies Act, 2013.

16.1 (a) Reconciliation of the number of equity shares outstanding at the beginning and at the closing of the periods/years

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
	Number of Shares	Number of Shares	Number of Shares	Number of Shares	Number of Shares
Outstanding at the beginning of the period/year	3,88,20,384	11,016	11,016	11,016	11,016
Add: Issued during the period/year	-	-	-	-	-
Add: Issuance of Bonus share during the period/year*	-	-	3,88,09,368	-	-
Outstanding at the end of the period/year	3,88,20,384	11,016	3,88,20,384	11,016	11,016

* Pursuant to approval by the Board of Directors, meeting held on 10 October 2025 bonus share were issued in the ratio of 3,523 new equity shares for every 1 existing equity share by capitalizing a sum of Rs.38,82,03,840 from free reserves of the company. The Equity share issued upon allotment rank pari-passu in all the respects with the existing equity shares of the company.

16.1 (b) Terms/rights attached to shares

All the equity shares issued shall rank pari passu and have a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held only. There are no dividends declared during reporting period/year.

16.2 (a) Details of shareholders holding more than 5% each equity shares

Shareholder	As at 30 June 2026		As at 30 June 2025		As at 31 March 2026		As at 31 March 2025		As at 31 March 2024	
	No of Shares	% of Total Shares	No of Share	% of Total Shares	No of Share	% of Total Shares	No of Share	% of Total Shares	No of Share	% of Total Shares
Rahul Anand	1,92,06,994	49.48%	5,500	49.93%	19382000	49.93%	5,500	49.93%	5,500	49.93%
Sonia Asher	1,92,06,994	49.48%	5,500	49.93%	19382000	49.93%	5,500	49.93%	5,500	49.93%
Total	3,84,13,988	98.94%	11,000	99.85%	3,87,64,000	99.85%	11,000	99.85%	11,000	99.85%

16.2 (b) Details of equity shares held by Shareholding of Promoters & Promoters group

Shareholder	As at 30 June 2026		As at 30 June 2025		As at 31 March 2026		As at 31 March 2025		As at 31 March 2024	
	No of Share	% of Total Shares	No of Share	% of Total Shares	No of Share	% of Total Shares	No of Share	% of Total Shares	No of Share	% of Total Shares
Rahul Anand	1,92,06,994	49.48%	5,500	49.93%	19382000	49.93%	5,500	49.93%	5,500	49.93%
Sonia Asher	1,92,06,994	49.48%	5,500	49.93%	19382000	49.93%	5,500	49.93%	5,500	49.93%
Sonia Asher Capital Trust	1,75,006	0.45%	-	-	-	-	-	-	-	-
Rahul Anand Capital Trust	1,75,006	0.45%	-	-	-	-	-	-	-	-
Total	3,87,64,000	99.85%	11,000	99.85%	3,87,64,000	99.85%	11,000	99.85%	11,000	99.85%

16.3 Details of shares held by Promoters

16.3 (a) Details of equity shares held by promoters

Shareholder	As at 30 June 2026		As at 30 June 2025		As at 31 March 2026		As at 31 March 2025		As at 31 March 2024	
	No of Share	% of Total Shares	No of Share	% of Total Shares	No of Share	% of Total Shares	No of Share	% of Total Shares	No of Share	% of Total Shares
Rahul Anand	1,92,06,994	49.48%	5,500	49.93%	1,93,82,000	49.93%	5,500	49.93%	5,500	49.93%
Sonia Asher	1,92,06,994	49.48%	5,500	49.93%	1,93,82,000	49.93%	5,500	49.93%	5,500	49.93%
Sonia Asher Capital Trust	1,75,006	0.45%	-	-	-	-	-	-	-	-
Rahul Anand Capital Trust	1,75,006	0.45%	-	-	-	-	-	-	-	-
Total	3,87,64,000	99.85%	11,000	99.85%	3,87,64,000	99.85%	11,000	99.85%	11,000	99.85%

16.3 (b) Percentage change in equity shares held by Promoters in the company

Shareholder	As at 30 June 2026	As at 30 June 2025	As at 31 March 2026	As at 31 March 2025	As at 31 March 2024
	% change in Holding	% change in Holding	% change in Holding	% change in Holding	% change in Holding
Rahul Anand	-0.90%	-	-	-	-
Sonia Asher	-0.90%	-	-	-	-
Sonia Asher Capital Trust	100.00%	-	-	-	-
Rahul Anand Capital Trust	100.00%	-	-	-	-
Total	198.20%	-	-	-	-

16.4 Details of shares issued for consideration other than cash for last 5 years immediately preceding 30 June 2026

The Company has not issued any shares for a consideration other than cash in immediately preceding five years except for issuance of 3,88,09,368 Bonus Shares of Rs 10 each on 07 November 2025

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

Note 17 - Other equity

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
(a) Security Premium	-	23.26	-	23.26	23.26
(b) Retained earnings	786.55	414.22	548.50	322.10	76.05
(c) Other Comprehensive Income	(0.82)	(0.06)	(0.20)	(0.03)	(0.18)
TOTAL	785.73	437.42	548.30	345.33	99.13

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
(a) Securities premium account					
Opening balance	-	23.26	23.26	23.26	23.26
Add: Issue of Shares	-	-	-	-	-
Less : Issuance of Bonus Share	-	-	(23.26)	-	-
Closing balance	-	23.26	-	23.26	23.26

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
(b) Retained earnings					
Opening balance	548.50	322.10	322.10	76.05	22.50
Add: Net Profit for the period/year	238.05	92.12	591.23	246.05	53.55
Less: Utilized for Issuance of Bonus Share	-	-	(364.83)	-	-
Closing balance	786.55	414.22	548.50	322.10	76.05

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
(c) Other Comprehensive Income					
Opening balance	(0.20)	(0.03)	(0.03)	(0.18)	(0.18)
Add: Changes During the period/year	(0.83)	(0.04)	(0.23)	0.20	-
Income tax relating to above item	0.21	0.01	0.06	(0.05)	-
Closing balance	(0.82)	(0.06)	(0.20)	(0.03)	(0.18)

Bonus Share

Pursuant to approval by the Board of Directors, meeting held on 10 October 2025 bonus share were issued in the ratio of 3,523 new equity shares for every 1 existing equity share by capitalizing a sum of Rs. 388.09 million from free reserves of the Group. The Equity share issued upon allotment rank pari-passu in all the respects with the existing equity shares of the Group.

Nature and purpose of the reserve

Securities premium

Securities premium reserve is used to record the premium on issue of shares. The reserve can be utilized only for limited purposes in accordance with the provisions of the Companies Act, 2013.

Retained earnings

Retained Earning is created from time to time by way of transfer of profits for appropriation purposes. Retained earnings represent the amount of accumulated earnings of the Group. Retained earnings represent the cumulative undistributed profits of the Group and can be utilized in accordance with the provisions of the Act. Retained Earnings is not an item of other comprehensive income.

Other Comprehensive Income

Remeasurements are not reclassified to the statement of profit and loss in subsequent periods. Re-measurement, comprising of actuarial gains and losses and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognized immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur.

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

Note 18 - Provisions

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Provision for Gratuity	1.70	0.37	0.66	0.30	0.35
Total	1.70	0.37	0.66	0.30	0.35

Note 19 - Trade Payables

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Trade Payables					
a) total outstanding dues of micro and small enterprises	15.62	0.33	20.18	-	-
b) total outstanding dues of creditors other than micro and small enterprises [#]	13.54	7.09	17.32	61.89	0.68
Total	29.16	7.43	37.50	61.89	0.68

Trade payables are non-interest bearing and are normally settled in 30-45 days terms.

[#] Refer Note no. 42 for related parties

Trade Payables Ageing schedule for the period ended as on 30 June 2026 (Consolidated)

Particulars	Outstanding as on 30 June 2026 (Consolidated)					
	Unbilled	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i) MSME	1.79	13.83	-	-	-	15.62
ii) Others	13.06	0.48	-	-	-	13.54
iii) Disputed Dues - MSME	-	-	-	-	-	-
iv) Disputed Dues - Others	-	-	-	-	-	-

Trade Payables Ageing schedule for the period ended as on 30 June 2025 (Standalone)

Particulars	Outstanding as on 30 June 2025 (Standalone)					
	Unbilled	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i) MSME	0.03	0.31	-	-	-	0.33
ii) Others	6.91	0.18	-	-	-	7.09
iii) Disputed Dues - MSME	-	-	-	-	-	-
iv) Disputed Dues - Others	-	-	-	-	-	-

Trade Payables Ageing schedule for the period ended as on March 31 2026 (Consolidated)

Particulars	Outstanding as on March 31 2026 (Consolidated)					
	Unbilled	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i) MSME	1.28	18.90	-	-	-	20.18
ii) Others	5.25	12.07	-	-	-	17.32
iii) Disputed Dues - MSME	-	-	-	-	-	-
iv) Disputed Dues - Others	-	-	-	-	-	-

Trade Payables Ageing schedule for the period ended as on March 31 2025 (Standalone)

Particulars	Outstanding as on March 31 2025 (Standalone)					
	Unbilled	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i) MSME	-	-	-	-	-	-
ii) Others	61.34	0.55	-	-	-	61.89
iii) Disputed Dues - MSME	-	-	-	-	-	-
iv) Disputed Dues - Others	-	-	-	-	-	-

Trade Payables Ageing schedule for the period ended as on March 31 2024 (Standalone)

Particulars	Outstanding as on March 31 2024 (Standalone)					
	Unbilled	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i) MSME	-	-	-	-	-	-
ii) Others	-	0.68	-	-	-	0.68
iii) Disputed Dues - MSME	-	-	-	-	-	-
iv) Disputed Dues - Others	-	-	-	-	-	-

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

Note 20 - Other Financial Liabilities

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Salary & Other Payables	0.03	0.20	0.04	-	-
Total	0.03	0.20	0.04	-	-

Note 21 - Other Current Liabilities

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Statutory Liabilities	15.32	1.15	5.81	12.74	2.49
Advance from Users	-	-	-	97.20	34.20
Unearned Income	-	-	0.37	-	-
Unredeemed balances towards Reward Points Business	287.02	23.44	61.19	-	-
Total	302.34	24.59	67.37	109.94	36.69

Note 22 - Short-Term Provision

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Provision for Gratuity*	0.02	0.00	0.01	0.00	0.01
Total	0.02	0.00	0.01	0.00	0.01

*0.00 represents the amount less than Rs.5,000.

Note 23 - Current Tax Liabilities (Net)

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Income Tax Liabilities (Net)	-	3.17	-	4.55	-
Total	-	3.17	-	4.55	-

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

Note 24 - Revenue from operations

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
Reward Points Business	1,764.35	-	4,142.33	-	-
Program Fees	615.27	209.16	1,541.58	1,120.38	329.14
Platform fees/Service Fees	148.03	-	347.57	0.37	1.62
Total	2,527.65	209.16	6,031.48	1,120.75	330.76

Refer Note 39 for disclosure related to Revenue from Contracts with Customers as per Ind AS 115.

Note 25 - Other income

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
Interest Income on Deposit with Banks	0.01	0.99	3.06	0.12	0.04
Interest on Income Tax Refund	-	-	0.67	-	0.22
Interest on Security Deposit at Amortized Cost	0.07	0.01	0.19	0.04	0.02
Miscellaneous Income	0.01	-	-	0.01	0.02
Gain/ loss on foreign exchange	-	-	0.02	-	-
Net Gain on Termination of lease	-	-	-	0.11	-
Total	0.09	1.00	3.94	0.28	0.30

Note 26 - Cost of Operations

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
Cost of Reward Points Redemption	1,655.33	-	3,939.84	-	-
Total	1,655.33	-	3,939.84	-	-

Note 27 - Employee benefit expenses

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
Salaries, wages and bonus *	17.63	6.29	34.86	14.34	10.45
Gratuity (Refer Note 35)	0.23	0.04	0.15	0.14	0.11
Staff Welfare Expenses	0.11	0.06	0.27	1.28	0.97
Total	17.97	6.39	35.28	15.76	11.53

Includes director remuneration and Refer Note no. 42 for related parties

Note 28 - Finance costs

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
Interest on Loan	-	-	-	-	-
Interest on Statutory Dues*	0.00	-	0.02	-	-
Interest on Lease Liability	0.73	0.19	2.25	0.73	0.44
Total	0.73	0.19	2.27	0.73	0.44

*0.00 represents the amount less than Rs.5,000.

Note 29 - Depreciation & Amortization expense

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
Amortization of Intangible Asset	4.78	-	3.47	-	-
Depreciation on Property, Plant & Equipment	0.44	0.15	1.06	1.41	1.01
Depreciation on Right-of-Use Assets	2.12	0.69	6.33	2.32	1.15
Total	7.34	0.84	10.86	3.73	2.16

Note 30 - Other expenses

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
Auditors Remuneration**	0.41	-	0.80	0.20	0.13
Bank Charges	26.26	0.02	24.58	0.25	0.02
Brand & Business Promotion [†]	0.34	0.97	4.98	10.04	22.09
Brokerage [‡]	-	-	0.27	-	-
Corporate Social Responsibility	-	-	3.87	-	0.04
Director Sitting Fees [§]	0.33	-	0.08	-	-
Gain/ loss on foreign exchange	0.04	-	-	-	-
User Acquisition and Retention Expenses [¶]	97.64	1.89	172.25	11.07	10.75
Electricity Expenses	0.07	0.04	0.31	0.40	0.14
Legal and Professional Fees [§]	0.30	0.20	2.16	1.87	1.80
Office Expense	0.23	0.36	1.42	1.82	2.05
Professional Tax*	0.01	-	-	-	-
Rates and Taxes	0.02	0.01	5.54	0.02	0.12
Rent*	-	0.00	0.00	0.05	0.32
Repairs & Maintenance	0.02	0.03	0.10	0.23	0.22
Server and communication cost*	0.69	0.09	1.88	0.38	0.63
Travelling Expenses & Conveyance	1.38	1.06	2.92	2.72	2.28
Transaction Processing Fees	400.39	74.75	1,051.51	723.11	207.73
Miscellaneous Expenses	0.05	0.00	1.76	0.02	0.02
Total	528.18	79.42	1,274.43	752.18	248.34

Refer Note no. 42 for related parties

*0.00 represents the amount less than Rs.5,000.

****Breakup of Auditors' remuneration**

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
Statutory Audit Fees	0.41	-	0.80	0.15	0.08
Tax Audit Fees	-	-	-	0.05	0.05
Total	0.41	-	0.80	0.20	0.13

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

Note 31 - Tax expenses

a. The Components of income tax expense

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
Current tax (including taxes on discontinued operation)	79.27	15.68	176.79	120.20	20.79
Deferred tax	0.89	15.43	19.19	(15.62)	(0.13)
(Excess)/Short provision of tax for earlier years	-	-	(14.55)	(0.75)	-
Income tax expense recognized in profit & loss	80.16	31.11	181.43	103.83	20.66

Income tax recognized in OCI

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
Net loss/(gain) on remeasurement of defined benefit plans*	0.62	0.03	0.17	(0.25)	0.00
Income tax recognized in OCI	(0.21)	(0.01)	(0.06)	0.05	0.00

*0.00 represents the amount less than Rs.5,000.

b. Reconciliation of the total tax expense

The tax charge shown in the statement of profit and loss differs from the tax charge that would apply if all profits had been charged at India corporate tax rate. A reconciliation between the tax expense and the accounting profit multiplied by India's corporate tax rate for the years ended/period ended 30 June 2026, 30 June 2025, 31 March 2026, 31 March 2025, and 31 March 2024 is, as follows:

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Accounting profit before tax (including profit / (loss) from discontinued operation)	318.21	123.15	772.57	349.88	74.21
Applicable tax rate	25.17%	25.17%	25.17%	25.17%	26.00%
Computed Tax Expense	80.09	31.00	194.44	88.06	19.29
Tax effect of :					
Expense Disallowed	0.39	0.02	-	0.02	2.70
Excess/Short provision of earlier years impacting current period/year P&L	-	-	(14.55)	(0.75)	-
Additional allowances net of MAT Credit & lower taxable rate income	-	-	-	-	(3.11)
Others	(0.31)	0.09	1.54	16.50	1.78
Tax expenses recognized in the statement of profit and loss [Current Tax Provision (i)]	80.16	31.11	181.43	103.83	20.66
Effective Tax Rate	25.19%	25.26%	23.48%	29.68%	27.84%

c. Movement in Deferred tax assets/liabilities

Particulars	As at 31 March 2026	Statement of profit and loss	Other Comprehensive Income	As at 30 June 2026
Deferred tax asset				
Gratuity / Leave Encashment / Bonus	0.07		0.21	0.28
Property, Plant & Equipment	-		-	-
Provision for Expense	-		-	-
Right of Use Assets & Lease Liabilities	0.50	0.10		0.60
	0.57	0.10	0.21	0.88
Deferred tax liability				
Property, Plant & Equipment	3.07	0.99	-	4.06
	3.07	0.99	-	4.06
Net Deferred tax asset/liability	(2.50)	(0.89)	0.21	(3.18)

Particulars	As at 31 March 2025	Statement of profit and loss	Other Comprehensive Income	As at 30 June 2025
Deferred tax asset				
Gratuity / Leave Encashment / Bonus	0.01		0.01	0.02
Property, Plant & Equipment	0.99	(0.01)	-	0.98
Provision for Expense	15.44	(15.44)	-	-
Right of Use Assets & Lease Liabilities	0.19	0.02	-	0.21
	16.63	(15.43)	0.01	1.21
Deferred tax liability				
	-	-	-	-
Net Deferred tax asset/liability	16.63	(15.43)	0.01	1.21

Notes to Restated Financial Information

(Amount in Indian Rupees Millions, unless otherwise stated)

Income tax expense recognized in profit & loss	As at 31 March 2025	Statement of profit and loss	Other Comprehensive Income	As at 31 March 2026
Deferred tax asset				
Gratuity / Leave Encashment / Bonus	0.01	-	0.06	0.07
Property, Plant & Equipment	0.99	(0.99)	-	-
Provision for Expense	15.44	(15.44)	-	-
Right of Use Assets & Lease Liabilities	0.19	0.31	-	0.50
	16.63	(16.12)	0.06	0.57
Deferred tax liability				
Property, Plant & Equipment	-	3.07	-	3.07
	-	3.07	-	3.07
Net Deferred tax asset/liability	16.63	(19.19)	0.06	(2.50)

Particulars	As at 31 March 2024	Statement of profit and loss	Other Comprehensive Income	As at 31 March 2025
Deferred tax asset				
Gratuity / Leave Encashment / Bonus	0.06	-	(0.05)	0.01
Property, Plant & Equipment	0.89	0.10	-	0.99
Provision for Expense	-	15.44	-	15.44
Right of Use Assets & Lease Liabilities	0.10	0.09	-	0.19
	1.05	15.63	(0.05)	16.63
Deferred tax liability				
	-	-	-	-
Net Deferred tax asset/liability	1.05	15.63	(0.05)	16.63

Particulars	As at 31 March 2023	Statement of profit and loss	Other Comprehensive Income	As at 31 March 2024
Deferred tax asset				
Gratuity / Leave Encashment / Bonus	0.06	-	-	0.06
Property, Plant & Equipment	0.83	0.06	-	0.89
Right of Use Assets & Lease Liabilities	0.04	0.06	-	0.10
	0.93	0.12	-	1.05
Deferred tax liability				
	-	-	-	-
Net Deferred tax asset/liability	0.93	0.12	-	1.05

The ultimate parent entity of the Group is incorporated in India and the Group comprises domestic subsidiaries. Based on evaluation carried out by the company, the company does not fall within the scope of OECD Pillar Two / Global Minimum Tax, as the group's consolidated revenue does not exceed EUR 750 million in at least two of the four preceding fiscal years and India has not enacted any operative Domestic Minimum Top-up Tax / Qualified Domestic Minimum Top-up Tax, Income Inclusion Rule or Undertaxed Profits Rule as on reporting date.

Accordingly, no additional Pillar Two disclosure under Ind AS 12 is considered necessary for the year.

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

Note 32 - Earnings per share

Basic EPS is calculated by dividing the profit for the year attributable to equity holders of the Company by the weighted average number of equity shares outstanding during the period/year.

Diluted EPS is calculated by dividing the profit attributable to equity holders of the Company by the weighted average number of equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on conversion of all the dilutive potential equity shares into equity shares of the Company.

i) Earnings per share is computed in accordance with Ind AS 33 with taking the retrospective effect of the Bonus shares of the Company approved in the Board of Directors meeting held on October 10, 2025 whereby bonus share was issued in the ratio of 3523 new equity shares for every 1 existing equity share each and number of Shares has been considered after taking the above effect for calculating the Earnings per Share.

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
Basic					
Profit after tax from continuing operations (Rs.)	238.05	92.25	591.35	245.12	49.39
Profit after tax from discontinued operations (Rs.)	-	(0.13)	(0.13)	0.93	4.16
Profit after tax for the period/year (from continuing and discontinued operation) (Rs.)	238.05	92.12	591.22	246.05	53.55
Weighted average no. of equity shares outstanding	3,88,20,384	3,88,20,384 *	3,88,20,384	3,88,20,384 *	3,88,20,384 *
Basic EPS from continuing operations (Rs.)	6.13	2.38	15.23	6.31	1.27
Basic EPS from discontinued operations (Rs.)	-	(0.00)	(0.00)	0.02	0.11
Basic EPS from continuing and discontinued operations (Rs.)	6.13	2.37	15.23	6.34	1.38
Diluted					
Profit after tax from continuing operations (Rs.)	238.05	92.25	591.35	245.12	49.39
Profit after tax from discontinued operations (Rs.)	-	(0.13)	(0.13)	0.93	4.16
Profit after tax for the period/year (from continuing and discontinued operation) (Rs.)	238.05	92.12	591.22	246.05	53.55
Weighted average number of shares outstanding for diluted EPS	3,88,20,384	3,88,20,384 *	3,88,20,384 *	3,88,20,384 *	3,88,20,384 *
Diluted EPS from continuing operations (Rs.)	6.13	2.38	15.23	6.31	1.27
Diluted EPS from discontinued operations (Rs.)	-	(0.00)	(0.00)	0.02	0.11
Diluted EPS from continuing and discontinued operations (Rs.)	6.13	2.37	15.23	6.34	1.38
Face value per share (Rs.)	10.00	10.00	10.00	10.00	10.00

* Above number of Shares has been considered after taking the effect of bonus share were issued in the ratio of 3,523 new equity shares for every 1 existing equity share by capitalizing a sum of Rs. 388.09 million from free reserves of the Company pursuant to approval by the Board of Directors at the meeting held on 10 October 2025.

ii) Earnings per share is computed in accordance with Ind AS 33 without taking the effect of the Bonus of shares of the Company approved in the Board of Directors meeting held on 10 October 2025 whereby bonus shares were issued in the ratio of 3,523 new equity shares for every 1 existing equity share each.

Particulars	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
Basic			
Profit after tax from continuing operations (Rs.)	92.25	245.12	49.39
Profit after tax from discontinued operations (Rs.)	(0.13)	0.93	4.16
Profit after tax for the period/year (from continuing and discontinued operation)	92.12	246.05	53.55
Weighted average no. of equity shares outstanding	11,016	11,016	11,016
Basic EPS from continuing operations (Rs.)	8,373.91	22,251.35	4,483.58
Basic EPS from discontinued operations (Rs.)	(11.77)	84.34	377.53
Basic EPS from continuing and discontinued operations (Rs.)	8,362.13	22,335.69	4,861.11
Diluted			
Profit after tax from continuing operations (Rs.)	92.25	245.12	49.39
Profit after tax from discontinued operations (Rs.)	(0.13)	0.93	4.16
Profit after tax for the period/year (from continuing and discontinued operation) (Rs.)	92.12	246.05	53.55
Weighted average number of shares outstanding for diluted EPS	11,016	11,016	11,016
Diluted EPS from continuing operations (Rs.)	8,373.91	22,251.35	4,483.58
Diluted EPS from discontinued operations (Rs.)	(11.77)	84.34	377.53
Diluted EPS from continuing and discontinued operations (Rs.)	8,362.13	22,335.69	4,861.11
Face value per share (Rs.)	10.00	10.00	10.00

In terms of Paragraph 64 of Indian Accounting Standard 33 Earnings per Share, if the number of ordinary shares outstanding increases as a result of bonus, the calculation of basic and diluted earnings per share for all periods presented shall be adjusted retrospectively. If these changes occur after the reporting period but before the financial statements are approved for issue, the per share calculations for those and any prior period financial statements presented shall be based on the new number of shares. Considering the provision of Indian Accounting Standard 33, Basic and Diluted EPS for all the period/year have been restated.

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

Note 33 - Details of dues to Micro, Small and Medium Enterprises

The Company had requested its suppliers to confirm the status as to whether they are covered under the Micro, Small and Medium Enterprises Development Act, 2006 and based on the information available with the Company, there are vendors registered under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amounts unpaid as at the period/year end under this Act are applicable.

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
a) Principal amount due thereon remaining unpaid to any supplier as at the period/year end.	15.62	0.33	20.18	-	-
b) Interest amount due thereon remaining unpaid to any supplier as at the period/year end.	-	-	-	-	-
c) Amount of interest paid by the buyer in terms of section 16 of the MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during period/year.	-	-	-	-	-
d) Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period/year) but without adding the interest specified under the MSMED Act, 2006.	-	-	-	-	-
e) Amount of interest accrued and remaining unpaid at period/year end.	-	-	-	-	-
f) Amount of further interest remaining due and payable even in succeeding period/years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible.	-	-	-	-	-

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

Note 34 - Maturity analysis of assets and liabilities

The table below shows an analysis of assets and liabilities analyzed according to when they are expected to be recovered or settled.

Particulars	As at 30 June 2026 (Consolidated)			As at 30 June 2025 (Standalone)			As at 31 March 2026 (Consolidated)			As at 31 March 2025 (Standalone)			As at 31 March 2024 (Standalone)		
	Within 12 months	After 12 months	Total	Within 12 months	After 12 months	Total	Within 12 months	After 12 months	Total	Within 12 months	After 12 months	Total	Within 12 months	After 12 months	Total
ASSETS															
Financial assets															
Cash and cash equivalents	32.52	-	32.52	131.10	-	131.10	524.03	-	524.03	394.65	-	394.65	127.14	-	127.14
Bank balance other than above	0.73	-	0.73	252.53	-	252.53	0.72	-	0.72	4.20	-	4.20	0.60	-	0.60
Trade receivables	46.77	-	46.77	1.19	-	1.19	118.24	-	118.24	27.79	-	27.79	6.19	-	6.19
Other Financial assets	13.19	4.79	17.98	2.34	1.12	3.46	15.76	4.72	20.49	3.64	0.61	4.25	0.02	0.23	0.25
Non-financial assets															
Deferred tax assets (Net)	-	-	-	-	1.21	1.21	-	-	-	-	16.63	16.63	-	1.05	1.05
Property, plant and equipment	-	4.34	4.34	-	1.91	1.91	-	2.56	2.56	-	2.03	2.03	-	1.86	1.86
Intangible Assets Under Development	-	16.48	16.48	-	3.75	3.75	-	18.32	18.32	-	2.75	2.75	-	-	-
Right of use asset	-	27.67	27.67	-	6.80	6.80	-	29.79	29.79	-	7.48	7.48	-	5.18	5.18
Intangible assets	-	149.21	149.21	-	-	-	-	128.31	128.31	-	-	-	-	-	-
Other Current Asset	1,128.13	-	1,128.13	78.69	-	78.69	178.71	-	178.71	70.29	-	70.29	-	-	-
Other Non-Current Assets	-	93.89	93.89	-	-	-	-	33.45	33.45	-	-	-	-	-	-
Current Tax Asset	21.42	-	21.42	-	-	-	20.43	-	20.43	-	-	-	0.16	-	0.16
Total assets	1,242.76	296.38	1,539.13	465.86	14.79	480.65	857.89	217.15	1,075.04	500.57	29.50	530.07	134.11	8.32	142.43
LIABILITIES															
Financial liabilities															
Trade payables															
(i) Total outstanding dues of micro enterprises and small enterprises	15.62	-	15.62	0.33	-	0.33	20.18	-	20.18	-	-	-	-	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	13.54	-	13.54	7.09	-	7.09	17.32	-	17.32	61.89	-	61.89	0.68	-	0.68
Lease Liabilities	7.57	21.19	28.76	2.67	4.69	7.36	7.27	23.17	30.44	2.57	5.38	7.95	1.01	4.45	5.46
Other Financial liabilities	0.03	-	0.03	0.20	-	0.20	0.04	-	0.04	-	-	-	-	-	-
Non-financial liabilities															
Current tax liabilities (Net)	-	-	-	3.17	-	3.17	-	-	-	4.55	-	4.55	-	-	-
Deferred tax Liability (Net)	-	3.18	3.18	-	-	-	-	2.50	2.50	-	-	-	-	-	-
Provisions	0.02	1.70	1.72	0.00	0.37	0.37	0.01	0.66	0.67	-	0.30	0.30	0.01	0.35	0.36
Other Current liabilities	302.34	-	302.34	24.59	-	24.59	67.37	-	67.37	109.94	-	109.94	36.69	-	36.69
Total Liability	339.12	26.07	365.19	38.06	5.06	43.12	112.19	26.33	138.51	178.95	5.68	184.63	38.39	4.80	43.19
Net	903.64	270.31	1,173.94	427.81	9.73	437.53	745.70	190.82	936.53	321.62	23.82	345.44	95.72	3.52	99.24

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

Note 35 - Employee benefit obligations

a) Defined Benefit Plan

Gratuity

The Group had a defined benefit gratuity plan. Gratuity is payable to all eligible employees of the Group on death, resignation / retirement after five completed year of continuous service or permanent disablement. This gratuity plan is un-funded. The Group had ascertained the gratuity liability based on actuarial valuation. The following components of net benefit expense recognized in the statement of profit or loss and the funded status and amounts recognized in the balance sheet for the respective plans as per actuarial valuation report dated as on 25th August, 2026.

i) Amounts recognized in the Financial statements as at period/year end for Gratuity provision are as under :

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
(i) Change in Present Value of Obligation					
Present Value of Obligation at the beginning of the period/year	0.67	0.30	0.30	0.36	0.25
Current service cost	0.22	0.03	0.13	0.11	0.09
Interest expense/(income)	0.01	0.01	0.02	0.03	0.02
Actuarial (gain)/Loss arising from change in financial assumptions	0.83	0.04	0.22	(0.20)	-
Actuarial (gain)/Loss arising on account of experience changes	-	-	-	-	-
Benefit payments	-	-	-	-	-
Present Value of Obligation at the end of the period/year	1.72	0.38	0.67	0.30	0.36

ii) Amount recognized in the statement of profit and loss:

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
Employee Benefit Expenses:					
Current service cost	0.22	0.03	0.13	0.11	0.09
Finance cost	0.01	0.01	0.02	0.03	0.02
Net impact on the profit before tax	0.23	0.04	0.15	0.14	0.11
Remeasurement of the net defined benefit liability:					
Return on plan assets excluding amounts included in interest expense/income	-	-	-	-	-
Actuarial (gains)/loss arising from changes in financial assumptions	0.83	0.04	0.22	(0.20)	-
Actuarial (gain)/Loss arising on account of experience changes	-	-	-	-	-
Net impact on the other comprehensive income before tax	0.83	0.04	0.22	(0.20)	-

iii) Actuarial assumptions

With the objective of presenting the plan assets and plan liabilities of the defined benefits plans and post retirement medical benefits at their fair value on the balance sheet, assumptions under Ind AS 19 are set by reference to market conditions at the valuation date.

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Discount rate	7.10%	6.80%	7.50%	6.80%	7.20%
Attrition / Withdrawal rate	5.00%	5.00%	5.00%	5.00%	5.00%
Salary escalation rate*	10.00%	7.00%	7.00%	7.00%	7.00%

* takes into account the inflation, seniority, promotions and other relevant factors

iv) Demographic assumptions

Mortality rate during employment: Indian Assured Lives Mortality (2012-14)

v) Sensitivity

Particulars	Impact on defined benefit obligation				
	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Delta effect of +1% change in rate of discounting	1.52	0.32	0.60	0.26	0.32
Delta effect of -1% change in rate of discounting	1.96	0.44	0.75	0.34	0.40
Delta effect of +1% change in rate of salary increase	1.91	0.43	0.75	0.34	0.40
Delta effect of -1% change in rate of salary increase	1.56	0.33	0.60	0.26	0.32
Delta effect of +1% change in withdrawal rate	1.68	0.37	0.67	0.29	0.36
Delta effect of -1% change in withdrawal rate	1.77	0.38	0.66	0.30	0.35

The above sensitivity analyses are based on a change in an assumption while holding all other assumptions constant. In practice, this is unlikely to occur, and changes in some of the assumptions may be correlated. When calculating the sensitivity of the defined benefit obligation to significant actuarial assumptions, the same method (present value of the defined benefit obligation calculated with the projected unit credit method at the end of the reporting period) has been applied as when calculating the defined benefit liability recognized in the balance sheet.

The methods and types of assumptions used in preparing the sensitivity analysis did not change compared to the prior period.

vi) Maturity

The defined benefit obligations shall mature after year end as follows:

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
1st Following Year*	0.02	0.00	0.01	0.00	0.01
2nd Following Year	0.04	0.01	0.03	0.01	0.02
3rd Following Year	0.06	0.02	0.04	0.02	0.02
4th Following Year	0.08	0.03	0.05	0.03	0.03
5th Following Year	0.12	0.05	0.07	0.04	0.04
6th Following Year & onwards	4.07	0.67	3.09	0.33	0.35

*0.00 represents the amount less than Rs.5,000.

Weighted average duration of the defined benefit obligation -

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Weighted average duration of the defined benefit obligation	15.59 years	19.68 years	15.76 years	20.77 years	18.14 years

vii) Expected Payout in the next year is as below:

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Current liability (short term)*	0.02	0.00	0.01	0.00	0.01
Non-Current liability (long term)	1.70	0.37	0.66	0.30	0.35
Total liability	1.72	0.37	0.67	0.30	0.36

*0.00 represents the amount less than Rs.5,000.

Notes to Restated Financial Information

(Amount in Indian Rupees Millions, unless otherwise stated)

Note 36 - Capital management

The Group manages its capital to ensure its ability to continue as a going concern and to support its business operations. Capital comprises equity share capital and other equity. The Group is not subject to any externally imposed capital requirements and does not have any external borrowings as at the reporting date. Capital is monitored based on the Group's overall funding requirements and financial position. In view of the absence of external debt, capital gearing ratio is not applicable. There have been no changes in the objectives, policies and processes for managing capital during the current and previous year.

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Equity share capital	388.20	0.11	388.20	0.11	0.11
Other equity	785.73	437.42	548.30	345.33	99.13
Total Equity	1,173.93	437.53	936.50	345.44	99.24
Capital Gearing Ratio	NA	NA	NA	NA	NA

Note 37 - Contingent Liabilities & Commitments

Particulars	As at 30 June 2026 (Consolidated)	As at 30 June 2025 (Standalone)	As at 31 March 2026 (Consolidated)	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)
Contingent liabilities (A)					
Claims against the company not acknowledged as Debt					
Disputed Goods and Service Tax for the year ended March 31, 2019*	-	66.85	-	66.85	66.85
Disputed Income Tax for the year ended March 31, 2022**	2.77	2.77	2.77	2.77	2.77
Capital commitments (B)					
Estimated amount of Contracts remaining to be executed on Capital Account (net of advances)	-	-	-	-	-
Total (A+B)	2.77	69.62	2.77	69.62	69.62

* During the year ended 31 March, 2024 the Company had received a Show Cause Notice (SCN) towards GST demand amounting to Rs. 30.52 million along with interest of Rs. 33.27 million and penalty of Rs. 3.06 million from Jurisdictional Dy. Commissioner of State Tax. The company has submitted relevant explanation in response to said SCN. On 26 April, 2024, the Jurisdictional Dy. Commissioner of State Tax passed an order demanding GST of Rs. 30.52 million along with interest of Rs. 33.27 million and penalty of Rs. 3.06 million. Further, The Company had filed an appeal before Joint Commissioner of State Tax (Appeal-VI), Mumbai on 10 July 2024, along with a pre deposit amount of Rs. 3.05 million. Subsequently the Joint Commissioner of State Tax passed an appeal order dated 14 August, 2025 of demand of tax of Rs. 0.03 million, interest of Rs. 0.04 million and penalty of Rs.0.01 million, aggregating to Rs. 0.09 million. The Company has given the effect of said tax demand in financial statement for the year ended 31 March 2026.

** The order of disputed amount of income tax of Rs. 2.77 million for the year ended 31 March, 2022, received on 21 March, 2024. under section 143(3) of the Income Tax Act, 1961 as the case had selected for Scrutiny in faceless system, The Company has filed an appeal before Joint Commissioner of Income Tax (Appeals) on 15-04-2024.

Notes to Restated Financial Information

(Amount in Indian Rupees Millions, unless otherwise stated)

Note 38 : Financial Instruments by category & Fair Value Measurement

Financial Instrument by Category

Particulars	As at 30 June 2026 (Consolidated)		As at 30 June 2025 (Standalone)		As at 31 March 2026 (Consolidated)		As at 31 March 2025 (Standalone)		As at 31 March 2024 (Standalone)	
	FVTPL	Amortized Cost	FVTPL	Amortized Cost	FVTPL	Amortized Cost	FVTPL	Amortized Cost	FVTPL	Amortized Cost
Financial Asset										
Trade Receivables	-	46.77	-	1.19	-	118.24	-	27.79	-	6.19
Cash And Cash Equivalents	-	32.52	-	131.10	-	524.02	-	394.65	-	127.14
Bank balance other than cash and cash equivalents above	-	0.73	-	252.53	-	0.72	-	4.20	-	0.60
Other Financial assets	-	17.98	-	3.47	-	20.49	-	4.25	-	0.25
Total Financial Assets	-	98.00	-	388.29	-	663.47	-	430.89	-	134.18
Financial Liability										
Trade Payables	-	29.16	-	7.09	-	37.50	-	61.89	-	0.68
Lease Liabilities	-	28.76	-	7.36	-	30.44	-	7.95	-	5.46
Other Financial liabilities	-	0.03	-	0.20	-	-	-	-	-	-
Total Financial Liabilities	-	57.95	-	14.65	-	67.94	-	69.84	-	6.14

Valuation Principle

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique.

Fair value Hierarchy

This section explains the judgments and estimates made in determining the fair value of the financial instrument that are (a) recognized and measured at fair value and (b) measured at amortized cost and for which fair values are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Group has classified its financial instruments into three levels prescribed under the accounting standard. The Group uses the following hierarchy for determining and disclosing the fair value of the financial instruments by valuation techniques:

Level 1 : Level 1 hierarchy includes financial instruments measured using unadjusted quoted prices in active markets that the Group has the ability to access for the identical assets or liabilities. A financial instrument is classified as a Level 1 measurement if it is listed on an exchange. This includes listed equity instruments, traded bonds and mutual funds that have quoted price. The fair value of all equity instruments which are traded in the stock exchanges are valued using the closing price as at the reporting period. The mutual funds are valued at the closing NAV.

Level 2 : The fair value of financial instruments that are not traded in active markets is determined using valuation techniques which maximize the use of observable market data either directly or indirectly, such as quoted prices for similar assets and liabilities in active markets, for substantially the full term of the financial instrument but do not qualify as Level 1 inputs. If all significant inputs required to fair value an instrument are observable the instrument is included in level 2.

Level 3 : If one or more of the significant inputs is not based in observable market data, the instruments is included in level 3. That is, Level 3 inputs incorporate market participants' assumptions about risk and the risk premium required by market participants in order to bear that risk. The Group develops Level 3 inputs based on the best information available in the circumstances.

Financial instruments valued at carrying value

The respective carrying values of certain on-balance sheet financial instruments approximated their fair value. These financial instruments include cash in hand, balances with Banks, financial institutions, accrued interest receivable, accrued interest payable, and certain other assets and liabilities that are considered financial instruments. Carrying values were assumed to approximate fair values for these financial instruments as they are short-term in nature and their recorded amounts approximate fair values or are receivable or payable on demand.

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

Note 39 - Revenue from contracts with customers

Set out below is the disaggregation of the Group's revenue from contracts with customers and reconciliation to profit and loss account:

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
Type of income					
Revenue from continuing operations					
Program Fees	615.27	209.16	1,541.58	1,120.38	329.14
Platform Fees/Service Fees	148.03	-	347.57	0.37	1.62
Rewards Points Business	1,764.35	-	4,142.33	-	-
Total Revenue from continuing operations (A)	2,527.65	209.16	6,031.48	1,120.75	330.76
Revenue from discontinued operations					
MDR/POS Commission Income	-	-	-	1.65	6.85
Total Revenue from discontinued operations (B)	-	-	-	1.65	6.85
Total revenue from contracts with customers (A+B)	2,527.65	209.16	6,031.48	1,122.40	337.61
Geographical markets					
India	2,527.65	209.16	6,031.48	1,122.40	337.61
Outside India	-	-	-	-	-
Total revenue from contracts with customers	2,527.65	209.16	6,031.48	1,122.40	337.61
Timing of revenue recognition					
Revenue transferred at a point in time	2,527.65	209.16	6,031.48	1,122.40	337.61
Revenue transferred over time	-	-	-	-	-
Total revenue from contracts with customers	2,527.65	209.16	6,031.48	1,122.40	337.61

Note 40 - Financial risk management

The Group's board of directors has overall responsibility for the establishment and oversight of the Group's risk management framework. The major risk to which the Group is exposed are described below:

A. Credit risk

Credit risk is the risk of financial loss to the Group if a customer or counterparty to a financial instruments fail to meet its contractual obligations. The Group is exposed mainly to credit risk arises from cash and cash equivalents, deposit with banks and outstanding trade receivables.

(a) Trade Receivables

The Group extends credit to customers in normal course of business. The Group considers factor such as credit report of customer, industry practice, payment record etc. The Group evaluates the concentration of risk with respect to trade receivables and unbilled revenue as low.

(b) Cash and cash equivalent and Bank deposits

The Group considers factors such as track record, size of institution, market reputation, credit institution with high credit ratings and service standards to select the banks with which balances and deposits are maintained. The balance and fixed deposits are generally maintained with the banks with whom the Group has availed the credit facilities. Further, the Group does not maintain significant cash in hand other than those required for its day to day operations. Considering the same, the Group is not exposed to expected credit loss of cash and cash equivalent and bank deposits.

B. Currency Risk

The Group does not have material revenues, expenses, assets or liabilities denominated in foreign exchange and hence the Group is not subject to foreign currency fluctuation.

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

Note 40 - Financial risk management

C. Liquidity risk

Liquidity risk is the risk that the Group will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Group's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Group's reputation.

Maturity Pattern

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted.

As at 30 June 2026(Consolidated)		Contractual cash flows						
Particulars	Carrying amount	Gross nominal inflow/(outflow)	Upto 3 months	Over 3 months to 6 months	Over 6 months to one year	Over one year to 3 years	Over 3 to 5 years	Over 5 Years
Non-derivative financial liabilities								
Trade payables	29.09	(29.09)	29.09	-	-	-	-	-
Lease Liabilities	28.76	(34.65)	2.47	2.52	5.05	8.63	15.98	-
Other Financial liabilities	-	-	-	-	-	-	-	-

As at 30 June 2025(Standalone)		Contractual cash flows						
Particulars	Carrying amount	Gross nominal inflow/(outflow)	Upto 3 months	Over 3 months to 6 months	Over 6 months to one year	Over one year to 3 years	Over 3 to 5 years	Over 5 Years
Non-derivative financial liabilities								
Trade payables	7.09	(7.09)	6.91	0.19	-	-	-	-
Lease Liabilities	7.36	(8.34)	0.81	0.82	1.64	5.08	-	-
Other Financial liabilities	0.20	(0.20)	0.20	-	-	-	-	-

As at 31 March 2026 (Consolidated)		Contractual cash flows						
Particulars	Carrying amount	Gross nominal inflow/(outflow)	Upto 3 months	Over 3 months to 6 months	Over 6 months to one year	Over one year to 3 years	Over 3 to 5 years	Over 5 Years
Non-derivative financial liabilities								
Trade payables	37.50	(37.50)	37.50	-	-	-	-	-
Lease Liabilities	30.44	(37.04)	2.40	2.47	5.05	16.62	10.50	-
Other Financial liabilities	0.04	(0.04)	0.04	-	-	-	-	-

As at 31 March 2025 (Standalone)		Contractual cash flows						
Particulars	Carrying amount	Gross nominal inflow/(outflow)	Upto 3 months	Over 3 months to 6 months	Over 6 months to one year	Over one year to 3 years	Over 3 to 5 years	Over 5 Years
Non-derivative financial liabilities								
Trade payables	61.89	(61.89)	1.44	-	60.45	-	-	-
Lease Liabilities	7.95	(9.12)	0.78	0.81	1.64	5.52	0.38	-
Other Financial liabilities	-	-	-	-	-	-	-	-

As at 31 March 2024 (Standalone)		Contractual cash flows						
Particulars	Carrying amount	Gross nominal inflow/(outflow)	Upto 3 months	Over 3 months to 6 months	Over 6 months to one year	Over one year to 3 years	Over 3 to 5 years	Over 5 Years
Non-derivative financial liabilities								
Trade payables	0.68	(0.68)	0.68	-	-	-	-	-
Lease Liabilities	5.46	(6.10)	0.42	0.37	0.66	2.79	1.86	-
Other financial liabilities	-	-	-	-	-	-	-	-

D. Commodity Price risk

The Group is not exposed to Commodity price risk.

E. Interest rate risk

The Group is not exposed to interest rate risk.

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

Note 41 - Corporate social responsibility (CSR) expenses:

As per Section 135 of the Companies Act, 2013 ('Act'), a Company, meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceding three financial years on Corporate Social Responsibility (CSR) activities. The focus areas of Company's CSR activities are education, health & wellness, women empowerment and community engagement. The CSR activities of the Company are in line with the Schedule VII of the Companies Act, 2013.

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)*	For the Three Months Period ended 30 June 2025 (Standalone)*	For the Year ended 31 March 2026 (Consolidated)@	For the Year ended 31 March 2025 (Standalone) #	For the Year ended 31 March 2024 (Standalone)
Amount required to be spent by the Group during the year	8.40	3.30	3.30	0.57	-
(i) Amount of expenditure incurred	-	-	3.30	0.57	-
(ii) Shortfall at the end of the year	-	-	-	-	-
(iii) Total of previous years shortfall	-	-	-	-	-
(iv) Excess of CSR expenditure to be carried forward for next year	-	-	-	-	-
(v) Nature of CSR activities	-	-	-	-	-
(vi) Reason of Shortfall	-	-	-	-	-
(vii) Details of related party transactions, e.g., contribution to a trust controlled by the Group in relation to CSR expenditure as per relevant Accounting Standard	-	-	-	-	-

1) The Company has not made any transaction with related parties in relation to CSR expenditure as per Ind AS 24.

* a) The same is not due for transfer to any fund or to a separate bank account as at the interim date and is expected to be spent in the remaining part of the financial year, in accordance with the CSR Policy of the Company.

* b) The above disclosures are made based on management's assessment and are subject to final determination of CSR obligation at the end of the financial year.

@ The Company's corporate social responsibility initiatives are strategically directed towards -

i) Promoting sustainable and inclusive development.

c) The Company has spent the prescribed CSR amount for the year ended 31st March 2025 on 1st August, 2025.

Note: CSR is not applicable to the Subsidiary.

Note 42 - Related Party Disclosures:

Disclosure pursuant to Ind AS 24

A) List of related parties and relationships:

Nature of Relationships	Name of Related Parties
Key Management Personnel (KMP)	Mrs. Sonia Pankaj Asher (Executive Chairperson and Whole-Time Director)
	Mr. Rahul Anand (Managing Director)
	Mr. Kunal Sharma (Executive Director) (w.e.f. September 22, 2025 upto January 20, 2026)
	Mr. Jayesh Suryakant Modi (Chief Financial Officer) (w.e.f. December 1, 2025)
	Mrs. Nehal Ramniklal Shah (Company Secretary and Compliance Officer) (w.e.f. January 19, 2026)
Other Related Persons	Mrs. Jyoti Anand (Relative of Key Management Personnel)
	Mr. Ram Anand (Relative of Key Management Personnel)
	Mr. Deepak Anand (Relative of Key Management Personnel)
	Mr. Vikas Anand (Relative of Key Management Personnel)
	Mr. Pankaj Mahendra Asher (Relative of Key Management Personnel)
	Ashpa Property Consultant (Entity of Relative of Key Management Personnel)
	Ms. Hridaya Asher (Relative of Key Management Personnel)
	Mr. Prabhjot Singh Arora (Relative of Key Management Personnel)
	Mr. Tarvinder Arora (Relative of Key Management Personnel)
	Mrs. Anita Asher (Relative of Key Management Personnel)
Independent Directors	Ms. Meeta Sanjay Mukherjee (Independent Director) (w.e.f. January 21, 2026)
	Mr. Prasanna Babanrao Lohar (Independent Director) (w.e.f. January 21, 2026)
	Mrs. Suman Naresh Sabnani (Independent Director) (w.e.f. February 14, 2026)
Other Director	Mr. Kunal Sharma (Non-Executive Director) (w.e.f. January 21, 2026)

B) Disclosure of related party transactions:

Particulars	Key Management Personnel					Other Related Persons					Independent Directors/Other Directors	
	Jun-26 (Consolidated)	Jun-25 (Standalone)	Mar-26 (Consolidated)	March-25 (Standalone)	March-24 (Standalone)	Jun-26 (Consolidated)	Jun-25 (Standalone)	Mar-26 (Consolidated)	March-25 (Standalone)	March-24 (Standalone)	Jun-26 (Consolidated)	Mar-26 (Consolidated)
a) Transactions as at the end of the reporting period -												
Remuneration												
Mrs. Sonia Pankaj Asher	3.75	2.50	10.64	6.00	2.98	-	-	-	-	-	-	-
Mr. Rahul Anand	3.75	2.50	10.64	6.00	2.98	-	-	-	-	-	-	-
Mrs. Jyoti Anand	-	-	-	-	-	-	-	-	-	1.20	-	-
Mr. Ram Anand	-	-	-	-	-	-	-	-	-	0.53	-	-
Mr. Jayesh Suryakant Modi	2.09	-	2.79	-	-	-	-	-	-	-	-	-
Mrs. Nehal Ramniklal Shah	0.47	-	0.38	-	-	-	-	-	-	-	-	-
Director Sitting Fees												
Mr. Prasanna Babanrao Lohar											0.07	0.03
Ms. Meeta Sanjay Mukherjee											0.11	0.03
Mrs. Suman Naresh Sabnani											0.11	-
Mr. Kunal Sharma											0.05	0.03
Rent Expense												
Mrs. Jyoti Anand	-	-	-	-	-	0.24	0.23	0.93	0.74	0.40	-	-
Mr. Prabhjot Singh Arora	-	-	-	-	-	-	-	-	-	0.16	-	-
Mr. Tarvinder Arora	-	-	-	-	-	-	-	-	-	0.16	-	-
Mrs. Sonia Pankaj Asher	0.35	0.33	1.37	1.31	0.95	-	-	-	-	-	-	-
Mr. Rahul Anand	0.24	0.23	0.93	0.60	-	-	-	-	-	-	-	-
User Acquisition and Retention Expenses												
Mrs. Anita Asher	-	-	-	-	-	-	0.11	0.11	0.14	0.15	-	-
Mr. Pankaj Mahendra Asher	-	-	-	-	-	-	0.33	0.33	1.02	0.87	-	-
Mr. Deepak Anand	-	-	-	-	-	-	0.13	0.13	1.13	0.50	-	-
Mr. Vikas Anand	-	-	-	-	-	-	-	-	1.60	0.89	-	-

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

Particulars	Key Management Personnel					Other Related Persons					Independent Directors/Other Directors	
	Jun-26 (Consolidated)	Jun-25 (Standalone)	Mar-26 (Consolidated)	March-25 (Standalone)	March-24 (Standalone)	Jun-26 (Consolidated)	Jun-25 (Standalone)	Mar-26 (Consolidated)	March-25 (Standalone)	March-24 (Standalone)	Jun-26 (Consolidated)	Mar-26 (Consolidated)
Brokerage												
Ashpa Property Consultant	-	-		-	-	-	-	0.27	-	-	-	-
Brand and Business Promotion												
Mrs. Anita Asher	-	-		-	-	-	-	-	0.30	0.30	-	-
Ms. Hridaya Asher	-	-		-	-	-	-	-	-	1.11	-	-
Mrs. Jyoti Anand	-	-		-	-	-	-	-	0.43	-	-	-
Professional Fees												
Mr. Ram Anand	-	-		-	-	-	-	-	0.38	-	-	-
Reimbursement of Expenses[§]												
Mr. Rahul Anand	0.78	0.86	2.63	3.43	3.21	-	-	-	-	-	-	-
Mrs. Sonia Pankaj Asher	0.25	0.47	1.24	2.49	1.50	-	-	-	-	-	-	-
b) Balances Payable as at the end of the reporting period -												
Trade Payables												
Mrs. Jyoti Anand*	-	-	-	-	-	-	-	0.00	-	-	-	-
Mr. Rahul Anand*	-	-	0.00	-	-	-	-	-	-	-	-	-
Expense Payable												
Mrs. Sonia Pankaj Asher	-	0.01	0.00	-	-	-	-	-	-	-	-	-
Mr. Rahul Anand	0.03	0.19	0.04	-	-	-	-	-	-	-	-	-
	11.71	7.09	30.66	19.82	11.61	0.24	0.80	1.77	5.74	6.27	0.33	0.09

*0.00 represents the amount less than Rs.5,000.

§ Includes other expenses

C) Details of transactions and balances in accordance with Securities & Exchange Board of India (issue of capital and disclosure requirements) regulations, 2018
Transactions and balance eliminated on consolidation

Name of Party	Nature of transaction	For the Three months period ended 30 June 2026	For the year ended 31 March 2026
Paramotor Giftbrandz Private Limited	Investment	1.00	1.00

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

Note 43 : Ratio Analysis

Particulars	Numerator	Denominator	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Year ended 31 March 2026 (Consolidated)	% Variance	Remarks
a) Current ratio (in times)	Current Assets	Current Liabilities	3.66	7.65	-52.08%	The impact of increase in Current Liabilities is more as compared to increase in Current Assets in current period compared to previous year.
b) Return on equity ratio	Net Profit/ (loss) After Tax from continuing Operations	Average shareholder equity	22.56%	92.26%	-75.55%	The impact in increase in Equity is more as compared to profit after tax (PAT) in current period as compared to previous year.
c) Net capital turnover ratio	Revenue from operations	Working Capital	2.80	8.09	-65.42%	The impact in increase in Working Capital is more as compared to Revenue from operations in current period as compared to previous year.
d) Net profit ratio (in times)	Net Profit/ (loss) After Tax	Revenue from operations	0.09	0.10	-3.94%	Not a major Variance.
e) Return on capital employed	Earnings before interest and tax	Capital employed = Net worth + Long term borrowings - Deferred Tax Asset	27.17%	82.76%	-67.17%	The impact in increase in Capital Employed is more as compared to Earnings before interest and tax (EBIT) in current period as compared to previous year.
f) Trade Receivables Turnover Ratio (in times)	Net Credit Sales	Average Accounts Receivable	30.64	82.61	-62.91%	The impact of increase in Average Accounts Receivable is more as compared to increase in Net Credit Sales in current period compared to previous year.
g) Trade Payables Turnover Ratio (in times)	Operating cost* & Other expenses	Average Trade Payable	34.23	25.64	33.46%	There is a decrease in operating costs in current period compared to previous year.

Note : The above Ratio are considered based on three months data and these are not annualized.

* Excluding Cost of Reward Points Business as Trade Payables does not constitute amounts relating to said segment.

Particulars	Numerator	Denominator	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2025 (Standalone)	% Variance	Remarks
a) Current ratio (in times)	Current Assets	Current Liabilities	12.24	2.80	337.47%	Not a major Variance.
b) Return on equity ratio	Profit/ (loss) After Tax	Average shareholder equity	23.56%	110.24%	-78.63%	The impact in increase in Equity is more as compared to profit after tax (PAT) in current period as compared to previous year.
c) Net capital turnover ratio	Revenue from operations	Working Capital	0.49	3.48	-85.97%	The impact in increase in Working Capital is more as compared to Revenue from operations in current period as compared to previous year.
d) Net profit ratio (in times)	Profit/ (loss) After Tax for the period/year	Revenue from operations	0.44	0.22	101.65%	There is a increase in profits (after tax) in current period as compared to previous year.
e) Return on capital employed	Earnings before interest and tax	Capital employed = Net worth + Long term borrowings - Deferred Tax Asset	28.31%	1.06	-73.36%	The impact in increase in Capital Employed is more as compared to Earnings before interest and tax (EBIT) in current period as compared to previous year.
f) Trade Receivables Turnover Ratio (in times)	Net Credit Sales	Average Accounts Receivable	14.43	65.97	-78.12%	The impact of increase in Average Accounts Receivable is more as compared to increase in Net Credit Sales in current period compared to previous year.
g) Trade Payables Turnover Ratio (in times)	Operating cost* & Other expenses	Average Trade Payables	2.30	24.04	-90.42%	There is a increase in average trade payable in current period as compared to previous year.

Note : The above Ratio are considered based on three months data and these are not annualized.

* Excluding Cost of Reward Points Business as Trade Payables does not constitute amounts relating to said segment.

Particulars	Numerator	Denominator	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	% Variance	Remarks
a) Current ratio (in times)	Current Assets	Current Liabilities	7.65	2.80	173.37%	There is a increase in Current Assets in current year as compared to previous year.
b) Return on equity ratio	Net Profit/ (loss) After Tax	Average shareholder equity	92.26%	110.24%	-16.31%	There is a increase in profit after tax (PAT) in current year as compared to previous year.
c) Net capital turnover ratio	Revenue from operations	Working Capital	8.09	3.48	132.11%	Not a major Variance.
d) Net profit ratio (in times)	Net Profit/ (loss) After Tax	Revenue from operations	0.10	0.22	-55.17%	The impact in increase in Revenue from operations is more as compared to Net Profit after Tax in current period as compared to previous year.
e) Return on capital employed	Earnings before interest and tax	Capital employed = Net worth + Long term borrowings - Deferred Tax Asset	82.76%	106%	-22.11%	The impact in increase in Capital Employed is more as compared to Earnings before interest and tax (EBIT) in current period as compared to previous year.
f) Trade Receivables Turnover Ratio (in times)	Net Credit Sales	Average Accounts Receivable	82.61	65.97	25.23%	The impact of increase in Net Credit Sales is more as compared to increase in Average Accounts Receivable in current year compared to previous year.
g) Trade Payables Turnover Ratio (in times)	Operating cost* & Other expenses	Average Trade Payable	25.64	24.04	6.66%	Not a major Variance.

* Excluding Cost of Reward Points Business as Trade Payables does not constitute amounts relating to said segment.

Particulars	Numerator	Denominator	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)	% Variance	Remarks
a) Current ratio (in times)	Current Assets	Current Liabilities	2.80	3.49	-19.93%	Not a major Variance.
b) Return on equity ratio	Net Profit/ (loss) After Tax	Average shareholder equity	110.24%	68.16%	61.75%	There is a increase in profit after tax (PAT) in current year as compared to previous year.
c) Net capital turnover ratio	Revenue from operations	Working Capital	3.48	3.46	0.85%	Not a major Variance.
d) Net profit ratio (in times)	Net Profit/ (loss) After Tax	Revenue from operations	0.22	0.15	46.47%	There is a increase in profits (after tax) in current year as compared to previous year.
e) Return on capital employed	Earnings before interest and tax	Capital employed = Net worth + Long term borrowings - Deferred Tax Asset	106.25%	70.30%	51.13%	There is a increase in Earnings before interest and tax in current year compared to previous year.
f) Trade Receivables Turnover Ratio (in times)	Net Credit Sales	Average Accounts Receivable	65.97	51.72	27.54%	The impact of increase in Net Credit Sales is more as compared to increase in Average Accounts Receivable in current year compared to previous year.
g) Trade Payables Turnover Ratio (in times)	Operating cost* & Other expenses	Average Trade Payable	24.04	335.59	-92.84%	There is a increase in average trade payable in current year as compared to previous year.

Notes to Restated Financial Information

(Amount in Indian Rupees Millions, unless otherwise stated)

Note 44 - Segment reporting

The Management has organized the Groups' operating activities based on the nature of revenue provided. Based on this assessment, the following revenue streams have been identified a) Rewards Points Business; (b) Program Fee; (c) Platform Fees/Service fees. These components represent material lines of business activities.

However, the Chief Operating Decision Maker (CODM) evaluates the Company's performance on an overall basis. The CODM primarily reviews aggregated financial information for decision-making purposes, including resource allocation and performance assessment.

Particular	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
Revenue from continuing operations					
Program Fees	615.27	209.16	1,541.58	1,120.38	329.14
Platform Fees/Service Fees	148.03	-	347.57	0.37	1.62
Rewards Points Business	1,764.35	-	4,142.33	-	-
Total Revenue from continuing operations (A)	2,527.65	209.16	6,031.48	1,120.75	330.76
Revenue from discontinued operations					
MDR/POS Commission Income	-	-	-	1.65	6.85
Total Revenue from discontinued operations (B)	-	-	-	1.65	6.85
Total revenue from contracts with customers (A+B)	2,527.65	209.16	6,031.48	1,122.40	337.61

Note: The above represents disaggregation of revenue based on the nature of revenues. The Chief Operating Decision Maker (CODM) does not review the performance of these revenue streams separately, nor are operating costs, assets, and liabilities allocated to these categories. Accordingly, no separate segment results, assets, or liabilities are disclosed.

Geographical segment Information					
The Group has whole revenues from customers domiciled in India					
Within India	2,527.65	209.16	6,031.48	1,122.40	337.61
Outside India	-	-	-	-	-
Total	2,527.65	209.16	6,031.48	1,122.40	337.61

c. Information about major customer (from external customers)

No customer group accounts for more than 10% of the total group revenue for the three months period ended 30 June 2026

Two customer group accounts for more than 10% of the total group revenue for the three months period ended 30 June 2025

One customer group accounts for more than 10% of the total group revenue for the year ended 31 March 2026

Two customer group accounts for more than 10% of the total group revenue for the year ended 31 March 2025

Two customer group accounts for more than 10% of the total group revenue for the year ended 31 March 2024

Note 45 - Foreign Exchange Earnings /Outflow

i) The foreign exchange earnings is Nil for the period ended 30 June 2026 (Previous year : Rs. Nil)

ii) The foreign exchange outflow is Rs. 67.11 Million for the period ended 30 June 2026 (31 March 2026 : Rs.2.84 Million, 30 June 2025 : Nil, 31 March 2025 : Nil, 31 March 2024 : Nil))

The Group did not have any long term contracts including derivative contracts for which there were any material foreseeable losses. The Group does not have any unhedged foreign currency exposure as at the last reporting date, i.e., 30 June 2026. Thus, there are no material impact on the Financial Statement.

Note 46 - Subsequent Event and Material Development

There are no Significant Subsequent events/material development after 30 June, 2026 to be reported.

Paramotor Digital Technology Limited

(Formerly known as Paramotor Digital Technology Private Limited)

Notes to Restated Financial Information

(Amount in Indian Rupees Millions, unless otherwise stated)

Note 47 - Re-audit of Financial Statements

The financial statements of the Company for the financial year ended March 31, 2025 were previously audited by the predecessor statutory auditors. In connection with the Company's proposed initial public offering and in accordance with the requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, the Company has undertaken a re-audit of the financial statements for the limited purpose of issuance of audit reports by the current statutory auditors, who hold a valid peer review certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India, as required under the applicable regulations.

During the course of the re-audit, based on additional information and reassessment of underlying obligations, the Company has recognized additional provisions towards certain expenses. The Company has also recognized the corresponding deferred tax impact on such adjustments in accordance with the applicable Indian Accounting Standards.

Accordingly, the financial statements for the year ended March 31, 2025 have been restated, and the impact of the aforesaid adjustments is summarized below:

Particulars	As per previous Statutory Auditor	Adjustment	As Restated
A) Extract of Statement of Profit & Loss Account			
Other Expenses	32.23	61.34	93.57
Profit Before Tax	412.40	(61.34)	351.06
Deferred tax	(0.10)	(15.44)	(15.54)
Profit after Tax	292.31	(45.90)	246.41
B) Extract of Assets & Liability			
Trade Payables	0.55	61.35	61.90
Deferred Tax Assets	0.99	15.44	16.44
Other Equity	391.97	(45.90)	346.07

The above does not contain the impact of discontinued operations and Ind AS transition adjustment

These adjustments do not have any impact on the cash flows of the Company.

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

Note 48 - Discontinued operations

Pursuant to a resolution passed at the meeting of the Board of Directors held on 15 April, 2025, the Company approved the discontinuation of its Merchant Discount Rate (MDR) / Point of Sale (POS) services business with effect from 01 April, 2025, as part of its strategic decision.

Accordingly, the MDR/POS business qualifies as a discontinued operation in accordance with Ind AS 105. During the year ended 31 March, 2026, the Company has recognized the following in relation to the discontinued operation write-off of fixed assets amounting to Rs. 0.50 million (gross carrying value with net carrying value of Rs 0.16 million as on 1 April, 2025) and write-off of trade receivables amounting to Rs. 0.01 million. The financial impact of the above has been included under "Profit/(Loss) from discontinued operations" in the Statement of Profit and Loss

Further, in accordance with Ind AS 105, the Company has restated the comparative financial information for all periods presented. Accordingly, the Statement of Profit and Loss for the three month ended 30 June, 2026 and 30 June, 2025, and the financial years ended March 31, 2026, March 31, 2025, and March 31, 2024 have been re-presented to reflect the MDR/POS business as a discontinued operation.

The financial performance pertaining to the MDR/POS business are as follows:-

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
Revenue from Operations (A)	-		-	1.65	6.85
Expenses from Operations					
Cost from Operation			-		
MDR Cost	-		-	0.27	1.00
TID Maintenance Charges	-		-	0.01	0.01
Depreciation	-		-	0.12	0.22
Total Expenses from Operations (B)	-	-	-	0.40	1.23
Write-off of Fixed Assets and Trade Receivables (C)	-	0.17	0.17	-	-
Profit / (Loss) before tax from discontinued operation (D = A - B - C)	-	(0.17)	(0.17)	1.25	5.62
Tax expenses (E)	-	(0.04)	(0.04)	0.32	1.46
Profit / (Loss) from discontinued operation (D-E)	-	(0.13)	(0.13)	0.93	4.16

The carrying amounts of assets and liabilities pertaining to the MDR/POS business are as follows:

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
Fixed Assets	-		-	0.16	0.28
Debtors	-		-	0.01	0.01
Total Assets	-	-	-	0.17	0.29
Total Liabilities	-	-	-	-	-
Net Assets	-	-	-	0.17	0.29

The net cash flows from MDR/POS business are as follows:

Particulars	For the Three Months Period ended 30 June 2026 (Consolidated)	For the Three Months Period ended 30 June 2025 (Standalone)	For the Year ended 31 March 2026 (Consolidated)	For the Year ended 31 March 2025 (Standalone)	For the Year ended 31 March 2024 (Standalone)
Net cash (outflow)/inflow from operating activities	-	0.04	0.04	0.92	4.15
Net cash (outflow)/inflow from investing activities	-	-	-	-	-
Net cash (outflow)/inflow from financing activities	-	-	-	-	-
Net cash (outflow)/inflow from discontinued operations	-	0.04	0.04	0.92	4.15
Earning per share (Refer Note no 32)					
Basic earnings per share for discontinued operations *	-	0.00	0.00	0.00	0.00
Diluted earnings per share for discontinued operations *	-	0.00	0.00	0.00	0.00

* Above Earning per share ("EPS") represents "0.00" as negligible and considered effect of bonus share issued in the ratio of 3,523 new equity shares for every 1 existing equity share pursuant to approval by the Board of Directors at the meeting held on 10 October 2025.

Notes to Restated Financial Information

(Amount in Indian Rupees Millions, unless otherwise stated)

Note 49 - First Time Adoption of Ind AS & Reconciliation of audited financial statement with restated financial information:

First Time Adoption of Ind AS

Company had prepared financial Statement as at & for the financial year ended 31 March 2023, 31 March 2024, 31 March 2025 and 31 March 2022 in accordance with accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (Previous GAAP- Indian GAAP). These financial statements were audited by previous statutory auditors of respectively years. The Standalone special purpose financial statements, as at and for the financial year ended 31 March 2023, were the first financial statements of the Company prepared in accordance with Ind AS. In preparing the first Ind AS financial statements, the Company's Ind AS opening balance sheet was prepared as at April 01, 2022, the Company's Statutory date of transition to Ind AS.

The Special Purpose March Audited Standalone Ind AS Financial Statements as at and for the year ended 31 March 2023, 31 March 2024 and 31 March 2025 have been prepared after making suitable adjustments to the accounting heads from their Indian GAAP values following accounting policies and accounting policy choices (both mandatory exceptions and optional exemptions availed as per Ind AS 101) consistent with that used at the date of transition to Ind AS (April 01, 2022) and as per the presentation, accounting policies and grouping/classifications including revised Schedule III disclosures followed as at and for the three months period ended 30 June, 2026.

Exemptions and exceptions availed

Set out below are the applicable Ind AS 101 optional exemptions and mandatory exceptions applied in the transition from previous GAAP to Ind AS.

a) Ind AS optional exemptions

i) Deemed cost

Ind AS 101 permits a first-time adopter to elect to continue with the carrying value for all of its property, plant and equipment as recognized in the financial statements as at the date of transition to Ind AS, measured as per the previous GAAP and use that as its deemed cost as at the date of transition. This exemption can also be used for intangible assets covered by Ind AS 38 Intangible Assets. Accordingly, the Company has elected to measure all of its property, plant and equipment and intangible assets at their previous GAAP carrying value.

ii) Lease accounting

Ind AS 116 requires an entity to assess whether a contract or arrangement contains a lease. In accordance with Ind AS 116, at the inception of the contract, an entity shall assess whether the contract is, or contains, a lease. Ind AS 101 provides an option to make this assessment on the basis of facts and circumstances existing at the date of transition to Ind AS, except where the effect is expected to be not material. The group has elected to apply this exemption for such contracts/arrangements. The Company has opted for exemption for short term leases provided in Ind AS 116.

b) Ind AS mandatory exemptions

The Company has applied the following exceptions from full retrospective application of Ind AS as mandatorily required under Ind AS 101:

i) Estimates

An entity's estimates in accordance with Ind AS at the date of transition to Ind AS shall be consistent with estimates made for the same date in accordance with previous GAAP (after adjustments to reflect any difference in accounting policies), unless there is objective evidence that those estimates were in error. Ind AS estimates as at 1 April 2022 are consistent with the estimates as at the same date made in conformity with previous GAAP. The Company has made estimates relating to impairment of financial assets based on expected credit loss model and amortization of processing fees over the average period of loan in accordance with Ind AS at the date of transition. These estimates were not required under previous GAAP.

ii) Initial recognition of financial asset

An entity may apply the requirements in paragraph B5.1.2A (b) of Ind AS 109 prospectively to transactions entered into on or after the date of transition to Ind AS.

iii) Classification and measurement of financial assets

Financial assets like security deposits received and security deposits paid, has been classified and measured at amortized cost on the basis of the facts and circumstances that exist at the date of transition to Ind AS. Since, it is impracticable for the group to apply retrospectively the effective interest method in Ind AS 109, the fair value of the financial asset or the financial liability at the date of transition to Ind AS by applying amortized cost method, has been considered as the new gross carrying amount of that financial asset or the financial liability at the date of transition to Ind AS.

c) Statement of restatement adjustment & reconciliations between previous GAAP and Ind AS

Ind AS 101 requires a first time adopter to reconcile equity, total comprehensive income and cash flows for prior periods. The following tables represent the reconciliations from previous GAAP to Ind AS.

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

(i) Statement of restatement adjustment and reconciliation of Assets and Liabilities

Particulars	Note No.	As at 01 April 2022 (Standalone)			As at 31 March 2023 (Standalone)			As at 31 March 2024 (Standalone)			As at 31 March 2025 (Standalone)		
		Previous GAAP #	Adjustments	Ind As	Previous GAAP #	Adjustments	Ind As	Previous GAAP #	Adjustments	Ind As	Previous GAAP * #	Adjustments	Ind As
ASSETS													
(1) Non-Current Assets													
(a) Property, Plant and Equipment		1.89	-	1.89	1.73	-	1.73	1.86	-	1.86	2.03	-	2.03
(b) Right of Use Assets	d) - (IV)	-	(1.11)	1.11	-	(0.79)	0.79	-	(5.18)	5.18	-	(7.48)	7.48
(c) Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
(d) Intangible Assets under		-	-	-	-	-	-	-	-	-	2.75	-	2.75
(e) Financial Assets													
(ii) Other Financial Assets	d) - (II), (VII)	-	(0.32)	0.32	-	(0.32)	0.32	0.32	0.09	0.23	8.59	7.98	0.61
(f) Deferred Tax Assets (Net)*	d) - (V)	0.77	(0.03)	0.80	0.83	(0.10)	0.93	0.89	(0.16)	1.05	16.44	(0.19)	16.63
(g) Other Non-Current Assets	d) - (VII)	0.32	0.32	-	0.32	0.32	-	-	-	-	-	-	-
Total Non-Current Assets		2.98	(1.14)	4.12	2.88	(0.89)	3.77	3.07	(5.25)	8.32	29.81	0.31	29.50
(2) Current Assets													
(a) Inventories	d) - (VII)	0.21	0.21	-	-	-	-	-	-	-	-	-	-
(b) Financial Assets													
(i) Current Investments		-	-	-	-	-	-	-	-	-	-	-	-
(ii) Trade Receivables	d) - (VII)	2.73	-	2.73	6.60	-	6.60	6.19	-	6.19	98.07	70.28	27.79
(iii) Cash and Cash Equivalents	d) - (VII)	7.51	0.52	6.99	62.61	10.59	52.02	127.74	0.60	127.14	394.66	0.01	394.65
(iv) Bank Balance Other than (iii)	d) - (VII)	-	(0.52)	0.52	-	(10.59)	10.59	-	(0.60)	0.60	-	(4.20)	4.20
(v) Other Financial Assets		14.25	6.01	8.24	10.11	10.11	-	-	(0.02)	0.02	-	(3.64)	3.64
(c) Current Tax Assets(Net)	d) - (VII)	-	(5.56)	5.56	-	(8.66)	8.66	21.07	20.91	0.16	115.83	115.83	-
(d) Other Current Assets	d) - (VII)	-	(0.21)	0.21	-	-	-	-	-	-	-	(70.29)	70.29
Total Current Assets		24.70	0.45	24.25	79.32	1.45	77.87	155.00	20.89	134.11	608.56	107.99	500.57
TOTAL ASSETS		27.68	(0.69)	28.37	82.20	0.56	81.64	158.07	15.64	142.43	638.37	108.30	530.07
EQUITY AND LIABILITIES													
Equity													
(a) Equity Share Capital		0.11	-	0.11	0.11	(0.00)	0.11	0.11	(0.00)	0.11	0.11	(0.00)	0.11
(b) Other Equity*	c) - (iv)	22.98	0.08	22.90	45.88	0.30	45.58	99.66	0.53	99.13	346.07	0.74	345.33
Total Equity		23.09	0.08	23.01	45.99	0.30	45.69	99.77	0.53	99.24	346.18	0.74	345.44
LIABILITIES													
(1) Non-Current Liabilities													
(a) Financial Liabilities													
(i) Lease Liabilities	d) - (IV)	-	(0.94)	0.94	-	(0.61)	0.61	-	(4.45)	4.45	-	(5.38)	5.38
(c) Provisions	d) - (III)	-	-	-	-	(0.24)	0.24	-	(0.35)	0.35	-	(0.30)	0.30
Total Non-Current Liabilities		-	(0.94)	0.94	-	(0.85)	0.85	-	(4.80)	4.80	-	(5.68)	5.68
(2) Current Liabilities													
(a) Financial Liabilities													
(i) Lease Liabilities	d) - (IV)	-	(0.27)	0.27	-	(0.33)	0.33	-	(1.01)	1.01	-	(2.57)	2.57
(ii) Trade Payables													
- Total outstanding dues of		-	-	-	-	-	-	-	-	-	-	-	-
- Total outstanding dues	d) - (VII)	1.83	(0.78)	2.61	0.07	(0.73)	0.80	0.02	(0.66)	0.68	61.90	0.01	61.89
(iii) Other Financial Liabilities	d) - (VII)	-	(1.43)	1.43	-	(0.18)	0.18	-	-	-	-	-	-
(b) Other Current Liabilities	d) - (VII)	2.31	2.20	0.11	34.93	1.15	33.78	37.37	0.68	36.69	109.90	(0.04)	109.94
(c) Provision*	d) - (VII)	0.45	0.45	-	1.21	1.20	0.01	20.91	20.90	0.01	120.39	120.39	-
(d) Current Tax Liabilities (Net)	d) - (VII)	-	-	-	-	-	-	-	-	-	-	(4.55)	4.55
Total Current Liabilities		4.59	0.17	4.42	36.21	1.11	35.10	58.30	19.91	38.39	292.19	113.24	178.95
TOTAL EQUITY AND LIABILITIES		27.68	(0.69)	28.37	82.20	0.56	81.64	158.07	15.64	142.43	638.37	108.30	530.07

*Refer Note 50- Previous GAAP represent restated financial numbers due to re-audit as stated in note 50 for financial year ended 31 March 2025.

Previous GAAP have been audited by then statutory auditor.

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

(ii) Statement of restatement adjustment and Reconciliation of statement of Profit & Loss

Particulars	Note No.	As at 31 March 2023 (Standalone)			As at 31 March 2024 (Standalone)			As at 31 March 2025 (Standalone)		
		Previous GAAP#	Adjustments	Ind As	Previous GAAP#	Adjustments	Ind As	Previous GAAP#	Adjustments	Ind As
Income										
Revenue from operations		143.08	4.71	138.37	337.61	6.85	330.76	1,122.40	1.65	1,120.75
Other income	d) - (II)	0.12	-	0.12	0.30	-	0.30	0.87	0.59	0.28
Total Income		143.20	4.71	138.49	337.91	6.85	331.06	1,123.27	2.24	1,121.03
Expenses										
Cost of operations		80.67	80.67	-	219.50	219.50	-	673.24	673.24	-
Employee benefits expenses		5.91	(4.79)	10.70	5.46	(6.07)	11.53	3.62	(12.14)	15.76
Finance costs	d) - (IV)	0.13	(0.09)	0.22	0.02	(0.42)	0.44	0.25	(0.48)	0.73
Depreciation and amortization expenses	d) - (IV)	1.30	(0.32)	1.62	1.23	(0.93)	2.16	1.53	(2.20)	3.73
Other expenses*	d) - (IV), (III)	47.44	(74.51)	121.95	37.19	(211.15)	248.34	93.57	(658.61)	752.18
Total Expenses		135.45	0.96	134.49	263.40	0.93	262.47	772.21	(0.19)	772.40
Profit Before Tax from continuing operation (I-II)*		7.75	3.75	4.00	74.51	5.92	68.59	351.06	2.43	348.63
Tax Expenses:										
(1) Current tax		2.08	0.96	1.12	20.79	1.46	19.33	120.19	0.31	119.88
(2) (Excess)/Short provision of tax for earlier period/years		-	-	-	-	-	-	-	0.75	(0.75)
(3) Deferred tax*	d) - (V)	(0.07)	0.01	(0.08)	(0.06)	0.07	(0.13)	(15.54)	0.08	(15.62)
Profit after tax for the period /year from continuing operation (III-IV)*		5.74	2.78	2.96	53.78	4.39	49.39	246.41	1.29	245.12
Discontinued operations										
Profit / (Loss) from discontinued operation before taxes	d) - (VII)	-	(3.69)	3.69	-	(5.62)	5.62	-	(1.25)	1.25
Tax expenses of discontinued operation	d) - (VII)	-	(0.96)	0.96	-	(1.46)	1.46	-	(0.32)	0.32
Profit/(Loss) after tax from discontinued operations	d) - (VII)	-	(2.73)	2.73	-	(4.16)	4.16	-	(0.93)	0.93
Profit after tax for the period/year		5.74	0.05	5.69	53.78	0.23	53.55	246.41	0.36	246.05
Other Comprehensive Income										
Items that will not be reclassified to statement of profit and loss	d) - (I)									
(i) Re-measurement of Defined Benefit Obligations*	d) - (I)	-	0.25	(0.25)	-	-	-	-	(0.20)	0.20
(ii) Income tax relating to above *	d) - (I)	-	(0.07)	0.07	-	-	-	-	0.05	(0.05)
Total Other Comprehensive Income/(loss)		-	0.18	(0.18)	-	-	-	-	(0.15)	0.15
Total Comprehensive Income for the period/year (VII+VIII)	c) - (v)	5.74	0.23	5.51	53.78	0.23	53.55	246.41	0.21	246.20

*Refer Note 47- Previous GAAP represent restated financial numbers due to re-audit for financial year ended 31 March, 2025.

Previous GAAP have been audited by then statutory auditor.

(iii) Statement of restatement adjustment and reconciliation of Cash Flow

Particulars	As at 31 March 2023 (Standalone)			As at 31 March 2024 (Standalone)			As at 31 March 2025 (Standalone)		
	Previous GAAP#	Adjustments	Ind As	Previous GAAP#	Adjustments	Ind As	Previous GAAP#	Adjustments	Ind As
Net cash flow from operating activities	38.78	(0.41)	39.19	66.44	(1.35)	67.79	271.26	(6.83)	278.09
Net cash flow from investing activities	(1.02)	10.12	(11.14)	(1.31)	(9.98)	8.67	(4.34)	3.60	(7.94)
Net cash flow from financing activities	17.33	0.35	16.98	-	1.34	(1.34)	-	2.65	(2.65)
Net increase/(decrease) in cash and cash equivalents	55.09	10.06	45.03	65.13	(9.99)	75.12	266.92	(0.59)	267.51
Cash and cash equivalents at the beginning of the year	7.51	0.52	6.99	62.61	10.59	52.02	127.74	0.60	127.14
Cash and cash equivalents at the end of the year	62.61	10.59	52.02	127.74	0.60	127.14	394.66	0.01	394.65

Previous GAAP have been audited by then statutory auditor.

(iv) Statement of restatement adjustment and reconciliation of total equity

Particulars	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)	As at 31 March 2023 (Standalone)	As at 1 April 2022 (Standalone)
Total equity as per previous GAAP	346.18	99.77	45.99	23.09
Adjustments:				
Reversal of existing lease accounting entries under IGAAP	6.34	2.01	0.34	-
Lease Accounting as per Ind AS 116	(7.28)	(2.50)	(0.52)	(0.11)
Gratuity	(0.36)	(0.11)	-	-
Other Comprehensive Income	(0.03)	(0.18)	(0.18)	-
Deferred tax impact on Ind AS adjustments	0.67	0.29	0.06	0.03
Provision for Expense	-	-	-	-
Total adjustments	(0.66)	(0.49)	(0.31)	(0.08)
Total equity as per Ind AS	345.44	99.24	45.69	23.01

Notes to Restated Financial Information
(Amount in Indian Rupees Millions, unless otherwise stated)

(v) Statement of restatement adjustment and reconciliation of profit

Particulars	As at 31 March 2025 (Standalone)	As at 31 March 2024 (Standalone)	As at 31 March 2023 (Standalone)
Net profit as per previous GAAP	292.31	53.77	5.74
Net profit as per previous GAAP	292.31	53.77	5.74
Adjustments:			
Remeasurement of defined benefit - Gratuity plan	(0.25)	(0.11)	-
Reversal of existing lease accounting entries under IGAAP	4.33	1.68	0.33
Lease Accounting as per Ind AS 116	(4.78)	(1.98)	(0.41)
Provision for Expenses	0.01	-	-
Deferred tax impact on Ind AS adjustments	0.38	0.23	0.03
Profit for the year as per Ind AS	246.05	53.55	2.96
Adjustments:			
Re-measurement of Defined Benefit Obligations	0.15	-	(0.18)
Other comprehensive income for the year	0.15	-	(0.18)
Total comprehensive income as per Ind AS	246.20	53.55	2.78

d) Notes for restatement of GAAP to IND AS

(i) Other comprehensive income

Under Ind AS, all items of income and expense recognized during a period are required to be included in profit or loss for that period, unless a specific standard requires or permits their recognition in other comprehensive income (OCI). Accordingly, certain items, such as remeasurements of defined benefit plans, are recognized in OCI and presented separately in the statement of profit and loss. The concept of OCI did not exist under the previous GAAP and, therefore, such items were recognized in profit or loss in earlier periods.

(ii) Security deposits paid

Under the previous GAAP, interest-free security deposits, refundable in cash upon completion of the contract, were recognized at their transaction value. Upon transition to Ind AS, such financial assets have been recognized at fair value.

The difference between the transaction value and the fair value of these security deposits has been adjusted against the related expenditure. This difference is subsequently amortized over the tenure of the deposit using the effective interest rate method and recognized as interest income. Accordingly, interest income has resulted in an increase in profit of Rs. 0.04 million for the year ended March 31, 2025, Rs. 0.02 million for the year ended March 31, 2024, and Nil for the year ended March 31, 2023. Correspondingly, rent expense has been recognized, leading to a reduction in profit of Rs. 0.40 million, Rs. 0.25 million, and Rs. 0.09 million for the years ended March 31, 2025, 2024, and 2023, respectively.

(iii) Remeasurements of post-employment benefit obligations

Under Ind AS, remeasurements of defined benefit plans, comprising actuarial gains and losses and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognized in Other Comprehensive Income rather than in profit or loss. Accordingly, a gain of Rs. 0.15 million has been recognized in Other Comprehensive Income for the year ended March 31, 2025, Nil for the year ended March 31, 2024, and a loss of Rs. 0.18 million for the year ended March 31, 2023.

(iv) Lease :

Operating Lease

Under the previous Indian GAAP, lease rentals were recognized as an expense on a straight-line basis based on invoices received. On transition to Ind AS, the Company has applied Ind AS 116 and recognized a lease liability measured at the present value of the remaining lease payments. Correspondingly, a right-of-use (ROU) asset has been recognized at an amount as if the standard had been applied since the commencement of the lease, but discounted using the lessee's incremental borrowing rate as at April 1, 2022. Accordingly, the Company has recognized a right-of-use asset of Rs. 1.11 million and a corresponding lease liability of Rs. 1.21 million. The resulting net impact of Rs. 0.08 million has been adjusted against retained earnings on the date of transition. Further, the principal portion of lease payments is presented under cash flows from financing activities. On adoption of Ind AS 116, the nature of expenses has changed from lease rental expense recognized under previous GAAP to depreciation expense on the right-of-use asset and finance cost on the lease liability.

(v) Deferred Tax

Deferred tax have been recognized on the adjustments made on transition to Ind AS, provision for expenses and impact of accounting policy.

(vi) Retained Earnings

Retained earnings as at April 1, 2022 has been adjusted consequent to the above Ind AS transition adjustments, provision for expenses and impact of accounting policy.

(vii) Regrouping the Financial Statement from GAAP to IND AS

The Financial Statement have been prepared after incorporating adjustments for the changes in accounting policies, first time adoption of IND AS, material errors, Restatement on account of discontinued operations and regrouping/reclassifications retrospectively as at and for the financial years ended March 31, 2026, 2025, 2024 and 2023, to reflect the same accounting treatment as per the accounting policy and grouping/classifications followed as at and for the three months ended 30 June, 2026 and 30 June, 2025 pursuant to adopted new accounting policy by Board of Directors dated December 02, 2025.

Note 50 - Statement of Net Assets and Share in Profit and Loss attributable to the Consolidated Net Assets and Consolidated Profit or Loss in below format :

Name of Entity	As % of Consolidated Net Assets	Net Assets i.e. Total Assets - Total Liabilities	As % of Consolidated Profit or (Loss)	Share in Profit or (Loss)	As % of Consolidated Other Comprehensi ve Income	Share in Other Comprehensi ve Income	As % of Consolidated Total Comprehensi ve Income	Share in Total Comprehensi ve Income
As at and for the three months period ended 30 June, 2026								
Paramotor Giftbrandz Private Limited	0.07%	0.8752458	(0.02) %	(0.05)	-	-	(0.02) %	(0.05)
<i>(Reporting Currency : INR)</i>								

The subsidiary was incorporated on July 8, 2025 and 100% equity shares were subscribed at face value. Hence no Goodwill or Capital Reserve arose during consolidation
Noted : Above is presented only for three months period ended 30 June 2026

Notes to Restated Financial Information

(Amount in Indian Rupees Millions, unless otherwise stated)

Note 51 - New Labour Law

The Government of India, vide notification dated November 21, 2025, has notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes"), which consolidate and replace twenty-nine existing central labour laws into an unified framework governing employee benefits during employment and post-employment. The New Labour codes, amongst other things introduced changes, including a uniform definition of wages for statutory purposes.

Further, the Ministry of Labour & Employment, issued draft Central Rules and FAQs to facilitate assessment of the financial impact arising from the New Labour Codes. In accordance with the requirements of Ind AS 19 - Employee Benefits, changes to employee benefit plans arising from legislative amendments constitute a plan amendment, requiring immediate recognition of the resultant impact as past service cost in the period in which the amendment is notified.

The management has assessed and disclosed the pursuant to the amendment in the Labour Code relating to gratuity applicability based on actuarial valuation reports obtained for March 31, 2025 and March 31, 2026, based on the information available as at the reporting date, in a manner consistent with the guidance issued by the Institute of Chartered Accountants of India (ICAI). Accordingly, the resultant impact has been recognised in the respective reporting periods in the Statement of Profit and Loss in accordance with the applicable accounting standards on employee benefits.

The Company will continue to monitor further developments including the finalization of the central and state rules under the New Labour Codes, which are yet to be notified and shall evaluate and give effect to any consequential accounting adjustments, if any arising therefrom in future periods, as and when required.

Note 52 - Others

- i) As per section 248 of the Companies Act, 2013, there are no transactions/ balances outstanding with struck off companies
- ii) No proceedings have been initiated on or are pending against any of the entities in the Group for holding benami property under the Benami Transactions (Prohibition) Act, 1988
- iii) Group has not been declared willful defaulter by any bank or financial institution or other lender.
- iv) The Group does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- v) The Group has not traded or invested in crypto currency or virtual currency during the period / year.
- vi) During the period/year no scheme of arrangement have been approved by competent authority.
- vii) The Group have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the period/ year in the tax assessments under the Income-tax Act, 1961.
- viii) The Group have not advanced or loan or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries) , or
 - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- ix) The Group have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall :
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,
- x) The Group has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.
- xi) The Group did not have any borrowings from banks/financial institutions and accordingly disclosure prescribed in amended Schedule III are not applicable.
- xii) The disclosures under Schedule III of the Act, and applicable Indian Accounting Standards have been given to the extent applicable to the Group.

Note 53 - Comparative figures

The comparative consolidated financial information for prior periods has not been presented. The financial information for the three months period ended 30 June, 2025 and for the years ended March 31, 2025 and March 31, 2024 pertains to standalone financial statements of the Company and, therefore, is not comparable with the consolidated financial statements for the three months period ended 30 June, 2026 and for the year ended March 31, 2026.

Previous period figures have been regrouped/reclassified, wherever considered necessary, to confirm to the current period presentation.

For Chokshi & Chokshi LLP
Chartered Accountants
Firm's Registration No.: 101872W/W100045

For and on behalf of the Board of Directors
Paramotor Digital Technology Limited

Amrish Thakker
Partner
Membership No.: 123069
Place: Mumbai
Date: October 06, 2026

Sonia Pankaj Asher
Executive Chairperson & Whole-Time Director
DIN: 07627184
Place: Mumbai
Date: October 06, 2026

Rahul Anand
Managing Director
DIN: 06800203
Place: Mumbai
Date: October 06, 2026

Jayesh Modi
Chief Financial Officer
Place: Mumbai
Date: October 06, 2026

Nehal Shah
Company Secretary
Membership No: 32438
Place: Mumbai
Date: October 06, 2026