INDEPENDENT AUDITORS' REPORT

To
The Members of E to E Transportation Training Services Private Limited
Bangalore

Report on the audit of the financial statements

Opinion

We have audited the accompanying Financial Statement of **E to E Transportation Training Services Private Limited** ("the Company"), which comprises the balance sheet as at March 31, 2026, and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statement give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit/loss and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit of the financial statements in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Material Uncertainty Relating to Going concern:

We draw attention to Note 1(xi) to the financial statements, which indicates that the Company has not carried out any business operations during the current and previous financial year, and as at 31 March 2026 its accumulated losses have resulted in a negative net worth of Rs.46,39,393/-. These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. The financial statements have, however, been prepared on a going concern basis on the strength of continued financial support from the holding company/directors. Our opinion is not modified in respect of this matter

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Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Management Discussion and Analysis, Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon
Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statement, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statement or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

The Company's board of directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("The Act") with respect to the preparation of these Financial Statement that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The boards of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the Financial Statement

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, however reporting requirement under section 143(3)(i) of the Companies Act, 2013, is not applicable to the company.

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

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, is applicable.

2.

A. As required by Section 143(3) of the Act, based on our audit we report that:

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

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

c. The Balance Sheet, the Statement of Profit and Loss, and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

d. In our opinion, the aforesaid financial statements comply with the AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e. On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f. As per the notification no. G.S.R. 583 (E) dated 13/06/2017 issued by Ministry of Company Affairs – Exemptions to Private Companies under Section 462 of Companies Act 2013 read with notification no. G.S.R. 464 (E) dated 05/06/2015, certain private companies are exempt from reporting on adequacy of the internal financial controls over financial reporting and the operating effectiveness of such controls. The company meets the criteria specified in the above notification. Therefore, reporting requirements with respect to internal financial controls over financial reporting are not applicable to the company.

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

i. The Company doesn't have any pending litigations on its financial position in its financial statements as at 31 March 2026.

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

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or

- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

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

- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or

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

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

v. There is no dividend declared or paid during the year by the Company.

vi. Based on our examination which included test checks, the Company, has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with.

C. With respect to the matter to be included in the Auditors' Report under section 197(16): In our opinion and according to the information and explanations given to us, the Company has not paid any remuneration to its directors during this year .Accordingly ,reporting under section 197(16) of the Act are not applicable to the Company.

For R Singhwi & Associates
Chartered Accountants
Firm 's Registration No. 003870S

R Singhwi & Associates Bengaluru

G. Pavan Kumar

CA G Pavan Kumar
Partner
Membership No. 228771
Place: Bangalore

Date: 21-05-2026
UDIN: 26228771HJMXSQ6850

Annexure-A

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of E to E Transportation and Training Services Private Limited of even date)

i. In respect of Property, Plant and Equipment:

a. A) The Company has no Property, Plant and Equipment. Accordingly, the requirements under paragraph 3(i)(a)(A) of the order are not applicable to the company.

B) The company has no intangible assets. Accordingly, the requirements under paragraph 3(i)(a)(B) of the order are not applicable to the company.

b. The Company has no Property, Plant and Equipment. Accordingly, the requirements under paragraph 3(i)(b) of the order are not applicable to the company.

c. As per the information and explanation given to us and on the basis of examination of the records of the Company, the company does not have any immovable property. Accordingly, the requirements under paragraph 3(i)(c) of the order are not applicable to the company.

d. According to the information and explanations given to us, The Company has no Property, Plant and Equipment. Accordingly, the requirements under paragraph 3(i)(d) of the order are not applicable to the company.

e. According to the information and explanations given to us, and on the basis of examination of the records of the Company, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transaction (Prohibition) Act, 1988 (45 of 1988) (as amended in 2016) and rules made thereunder.

ii. a. According to the information and explanations given to us by the management and books and records maintained, The company does not have inventory. Accordingly, the requirements under paragraph 3(ii)(a) of the order is not applicable to the company.

b. According to the information and explanations given to us by the management and books and records maintained, the Company has not been sanctioned any working capital limits by banks or financial institutions during the financial year.

iii. According to the information and explanations given to us, and the records examined by us, during the year the company has not made any investments in, provided any guarantee or security or has not granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.

a)

A. Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans or advances and guarantees or security to subsidiaries, joint ventures and associates during the year. Accordingly, clause 3(iii)(a)(A) of the Order is not applicable.

B. Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates during the year. Accordingly, clause 3(iii)(a)(B) of the Order is not applicable.

b) According to the information and explanations given to us and based on the audit procedures conducted by us, we are of the opinion that no investments is made, no guarantees is provided, or no security is given during the year. Hence clause 3(iii)(b) of the Order is not applicable.

c) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not granted loans, hence the repayment of principal and payment of interest is not applicable to the company. Accordingly, clause 3(iii)(c) of the Order is not applicable.

d) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not granted loans, hence the overdue amount for more than ninety days in respect of loans given is not applicable to the Company. Accordingly, clause 3(iii)(d) of the Order is not applicable.

e) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not granted loans, hence the loan given falling due during the year, which has been renewed or extended or fresh loans given to settle the overdues of existing loans given to the same party is not applicable to the Company. Accordingly, clause 3(iii)(e) of the Order is not applicable.

f) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans either repayable on demand without specifying any terms or period of repayment. Accordingly, clause 3(iii)(f) of the Order is not applicable.

iv. According to information and explanation given to us and based on examination of the records of the Company, the company has neither, directly or indirectly, granted any loan, or provided guarantee or security to any of its directors or to any other person in whom the director is interested, in accordance with the provisions of section 185 of the act nor made investments through more than two layers of investment companies in accordance with the provisions of section 186 of the Act. Accordingly, the requirements under in paragraph 3(iv) of the order are not applicable to the company.

v. In our opinion and according to the information and explanations given to us, the company has not accepted deposits, hence the provision of the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Act and the rules framed there under not applicable to the company;

vi. According to the information and explanations given to us, the requirement for maintenance of cost records pursuant to the Companies (Cost Records and Audit) Rules, 2014 specified by the Central

Government of India under Section 148 of the Companies Act, 2013 are not applicable to the Company for the year under audit.

vii. In respect of statutory dues:

(a) In our opinion and According to the information and explanations given to us and on the basis of our examination of the records, the company does not have any liability in respect of statutory dues relating to GST, provident fund, employees' state insurance, income-tax, sales-tax, service-tax, duty of customs, duty of excise, value added tax, cess or any other statutory dues during the year. Hence, this clause is not applicable to the company.

(b) According to the information and explanations given to us, there are no statutory dues referred in sub-clause (a) have not been deposited on account of any dispute on 31st March 2026.

viii. According to the information and explanations given to us and on the basis, records examined by us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix. (a) The company does not have any loans or borrowings and repayment to lenders during the year. Accordingly, requirements under paragraph 3(ix) (a) to (c) and sub-clause (e) and (f) of the order is not applicable to the company.

(b) According to the information and explanations given to us, and the procedures performed by us, and on overall examination of the financial statements of the Company, there are no funds raised on short-term basis. Accordingly, requirement under paragraph 3(ix) (d) of the order are not applicable to the company.

x. (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and has not taken any term loans during the year. Accordingly, paragraph 3 (x) (a) of the order is not applicable.

(b) Company has not made any preferential allotment or private placement of shares or debentures (fully, partially or optionally convertible) during the year. Accordingly, paragraph 3 (x) (b) of the order is not applicable.

xi. (a) According to the information and explanations given to us, on the basis records examined by us and based on the nature of operations of the company, no material fraud by or on the Company have been noticed or reported during the year.

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

(c) According to the information and explanations given to us, no whistle-blower complaints have been received by the Company during the year.

xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the order is not applicable to the Company.

xiii. In our opinion and according to the information and explanations given to us, all transactions with related parties are in compliance with Sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the financial statements, as required by the accounting standards.

xiv. According to the information and explanation given to us, the Company does not have internal audit system and is not required to have internal audit system as per provisions of the Companies Act, 2013. Hence, paragraph 3 (xiv)(a) and 3(xiv)(b) of the order is not applicable to the Company.

xv. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with the directors during the year. Accordingly, paragraph 3(xv) of the order is not applicable.

xvi. (a) According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.Accordingly, paragraph 3(xvi)(a) of the order not applicable.

(b) The company has not conducted any Non-Banking Financial or Housing Financing activities without any valid certificate of registration from Reserve Bank of India. Accordingly, requirements under paragraph 3(xvi)(b) of the order not applicable.

(c) The company is not a core investment company (CIC) as defined in the regulations made by Reserve Bank of India. Accordingly, requirements under paragraph 3(xvi)(c) of the order not applicable.

(d) The group does not have more than one CIC as part of its group. Accordingly, requirements under paragraph 3(xvi)(d) of the order not applicable.

xvii. According to the information and explanations given to us and based on our examination of the records of the company, The Company has not incurred cash losses during the current year and immediately preceding financial year. Accordingly, requirements under paragraph 3(xvii) of the order not applicable.

xviii. The statutory auditor of the company has resigned during the year and there are no issues, objections or concerns raised by the outgoing auditors

xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and representation from Management. Our report does not give any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. According to the information and explanations given to us and based on our examination of the records of the company, the Company is not required to comply with the provisions of the Section 135 of the Companies Act, 2013. Accordingly, requirements under paragraph 3(xx) of the order not applicable.

xxi. According to the information and explanations given to us and based on our examination of the records of the company, the reporting under clause 3(xxi) of the order is not applicable in respect of audit of financial statements.

For R Singhwi & Associates
Chartered Accountants
Firm 's Registration No. 003870S

R Singhwi & Associates
Bangalore

G. Pavan Kumar,
CA G Pavan Kumar
Partner
Membership No. 228771
Place: Bangalore
Date: 21-05-2026
UDIN: 26228771HJMXSQ6850

Financial Statements and Auditors' Report

E TO E TRANSPORTATION TRANING SERVICES PRIVATE LIMITED

31 March 2026

E TO E TRANSPORTATION TRANING SERVICES PRIVATE LIMITED
CIN: U63031KA2009PTC049219

10th Floor, Sattva Galleria, Survey, Nos. 19/2 and 20/1, Bellary Road, Byatarayanapura, Bangalore, Bangalore North, Karnataka, India, 560092

Notes to Financial statements for the Year ended 31st, March 2026
(All Amounts are in Rs. In Lakhs unless otherwise stated)

(A) Corporate information

E to E Transportation Training Services Private Limited ('the Company') is a private company domiciled in India and incorporated under the provisions of the Companies Act, 1956. The company is engaged in the business of Providing training and certification based on codes, manuals, rule book and standards followed by the railway networks.

(B) (a) Basis for preparation

The financial statements of the Company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards notified under section 133 of the Companies Act 2013, read together with rule 7 of the Companies (Accounts) Rules 2021. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing standard requires a change in accounting policy hitherto in use.

(b) Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

(C) Summary of significant accounting policies

(i) Tangible fixed assets

Fixed assets are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are changed to the statement of profit and loss for the period during which such expenses are incurred.

Gains or losses arising from de-recognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

(ii) Depreciation on tangible fixed assets

Depreciation is provided on the straight line method as per the useful lives of the assets as estimated by the management, which are lower or equal to the corresponding useful lives prescribed under Schedule II of the Act.

Description	Useful life Estimated by Management (Years)
Office Equipment	5
Furniture & Fixtures	10
Computers	3
Machinery & Tools	15
Motor Vehicles	6

(iii) Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any.

Intangible assets are amortized on a straight-line basis over its useful life as estimated by the management. The amortization period and the amortization method are reviewed at least at each financial year end. If the expected useful life of the asset is significantly different from previous estimates, the amortization period is changed accordingly.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

E to E Transportation Training Services Pvt. Ltd. Bangalore

(iv) Impairment of tangible and intangible assets

The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset. After impairment, depreciation is provided on the revised carrying amount of the assets over its remaining useful life.

(v) Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Income from services :

Revenues from training and certification services are recognized as and when services are rendered. Revenue from maintenance contracts are recognized pro-rata over the period of the contract as and when services are rendered. The Company collects service tax on behalf of the government and, therefore, it is not an economic benefit flowing to the Company. Hence, it is excluded from revenue.

Interest :

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate.

Dividends:

Dividend income is recognized when the Company's right to receive dividend is established by the reporting date.

(vi) Income taxes

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the Company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

(vii) Provisions

A provision is recognized when the Company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

(viii) Contingent Liability

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

(ix) Cash and cash equivalents

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and encumbered demand deposits.

(x) Cash Flow Statement :

Cash flows are reported using the indirect method where by profits before tax is adjusted for the effects of transactions of a non cash nature any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, Investing and financing activities of the company are segregated.

(xi) Going Concern

The Company has not carried out any business operations during the current and the previous financial year, and its accumulated losses have resulted in a negative net worth of Rs.(46.39) lakhs as at 31st March 2026. These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. The management expects the initiatives undertaken by the Company to optimize revenue, manage opportunities and enhance ancillary revenues, its continued thrust on improving operational efficiency and its initiatives to raise funds, together with the continued financial support from the holding company/directors, to generate sustainable cash flows that will address these uncertainties. Accordingly, the financial statements continue to be prepared on a going concern basis, which contemplates realization of assets and settlement of liabilities in the normal course of business, and do not include any adjustments that may be necessary should the Company be unable to continue as a going concern.

D) Segment reporting

The Company has only one reportable business segment, which is training services in rail infrastructure and only one reportable geographical segment, which is the Indian Segment. Accordingly, the Company is single segment company in accordance with Accounting Standard 17 "Segment Reporting" notified in Companies (Accounting Standard) Rules, 2021.

(E) Disclosure of Ratios :

Ratio	Numerator	Denominator	FY 2025-26	FY 2024-25	Variance
(a) Current Ratio	Total current assets	Total currentliabilities	192.90	192.90	0%
(b) Debt-Equity Ratio	Total borrowings (including current maturities of long term borrowings	Total equity	-1.21	-1.21	0%
(c) Debt Service Coverage Ratio	(Net Profit / (Loss) for the period + Exceptional Items + Finance Costs + Depreciation and amortisation expense + Noncash operating expenses	Finance Costs + Long term borrowings scheduled principal repayments during the period	-	-	0%
(d) Return on Equity Ratio	Profit / (loss) for the year after tax	Average total equity	-	-7.32	-100%
(e) Inventory turnover ratio	Cost of raw materials consumed + Purchases of traded goods + Changes in inventories of workin-progress, finished goods, traded goods	Average inventory	-	-	-
(f) Trade Receivables turnover ratio	Revenue from operations (including other operating income)	Average receivables	-	-	-
(g) Trade payables turnover ratio	Total purchases	Average payables	-	-	-
(h) Net capital turnover ratio	Revenue from operations (including other operating income	Net capital (current assets - current liabilities)	-	0.03	-100%
(i) Net profit ratio	Profit for the year	Revenue from operations	-	-	0%
(j) Return on Capital employed	Finance cost + Exceptional items + Profit before tax(EBIT)	Average capital employed	-	-0.21	-100%
(k) Return on investment	Net Return on Investment	Cost of Investment	-	-	-

E To E Transportation Training Services Pvt. Ltd. Bangalore

E TO E TRANSPORTATION TRANING SERVICES PRIVATE LIMITED
CIN :U63031KA2009PTC049219
10th Floor, Sattva Galleria, Survey, Nos. 19/2 and 20/1, Bellary Road, Byatarayanapura, Bangalore, Bangalore North, Karnataka, India, 560092

BALANCE SHEET AS AT 31ST MARCH, 2026
(All Amounts are in Rs. In Lakhs unless otherwise stated)

Particulars	Note no.	As at 31/03/2026	As at 31/03/2025
I. EQUITY AND LIABILITIES			
(1) SHAREHOLDERS' FUNDS			
(a) Share Capital	2A	1.00	1.00
(b) Reserves and Surplus	2B	(47.39)	(47.39)
		(46.39)	**(46.39)**
(2) Non-current liabilities			
(a) Long-Term Borrowings	2C	55.99	55.99
		55.99	**55.99**
(3) Current liabilities			
(a) Trade Payables			
(A) Total outstanding dues of micro enterprises and small enterprises		-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises;		-	-
(b) Other Current Liabilities	2D	0.05	0.05
(c) Short term provisions		-	-
Total Current Liabilities		**0.05**	**0.05**
TOTAL		**9.64**	**9.64**
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Tangible assets	2E	-	-
		-	-
(2) Current assets			
(a) Cash and Cash Equivalents	2F	9.64	9.64
		9.64	**9.64**
TOTAL		**9.64**	**9.64**

The accompanying notes are an integral part ofthe financial statements.
As per our report of even date

For R Singhwi & Associates
Chartered Accountants
ICAI FRN: 003870S

R Singhwi & Associates Bengaluru

G Pavan Kumar

CA G Pavan Kumar
Partner
Membership no: 228771

Place : Bengaluru
Date: 21/05/2026

For and on behalf of the Board of Directors
E TO E Transportation Training Services Private Limited

E TO E Transportation Tr. Bangalore Pvt. Ltd.

Kamalapuri

Vishnu Kamalapuri
Director
DIN:06699291

Place : Bengaluru
Date: 21/05/2026

Suresh Maddali
Director
DIN:01642548

Place : Bengaluru
Date: 21/05/2026

E TO E TRANSPORTATION TRANING SERVICES PRIVATE LIMITED
CIN :U63031KA2009PTC049219
10th Floor, Sattva Galleria, Survey, Nos. 19/2 and 20/1, Bellary Road, Byatarayanapura, Bangalore, Bangalore North, Karnataka, India, 560092
STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026
(All Amounts are in Rs. In Lakhs unless otherwise stated)

Particulars	Note no.	Year Ended 31/03/2026	Year ended 31/03/2025
I. Revenue from Operations	3A	-	-
II. Other Income	3B	-	0.31
III. Total Income (I+II)		**-**	**0.31**
IV. Expenses:			
Employee benefit expenses	3C	-	-
Finance costs	3D	-	-
Depreciation and amortisation expenses	2G	-	0.52
Other expenses	3E	-	-
Total Expenses		**-**	**0.52**
V. Profit/(Loss) Before exceptional and extraordinary items and Tax (III-IV)		-	**(0.21)**
VI. Exceptional items			
VII. Profit/(Loss) Before extraordinary items and Tax (V-VI)		-	**(0.21)**
VIII. Extraordinary Items			
IX. Profit/(Loss) Before Tax (VII-VIII)		-	**(0.21)**
X. Tax expenses			
(1) Current tax		-	-
(2) Previous Year Tax Expense		-	-
(3) Deferred tax charge/(benefit)		-	-
		-	-
XI. Profit/(Loss) for the year (IX-X)		-	**(0.21)**
Profit/(Loss) For the year		-	**(0.21)**
EARNINGS/(LOSS) PER SHARE			
(1) Basic		-	**(2.11)**
[Nominal value of equity share - Rs 10 (Sep 30, 2025 - Rs 10)]			
(2) Diluted		-	**(2.11)**

The accompanying notes are an integral part ofthe financial statements.

As per our report of even date

For R Singhwi & Associates
Chartered Accountants
ICAI FRN: 003870S

R Singhwi & Associates Bengaluru

CA G Pavan Kumar
Partner
Membership no: 228771

Place : Bengaluru
Date: 21/05/2026

For and on behalf of the Board of Directors
E TO E Transportation Training Services Private Limited

E to E Transportation Training Services Pvt. Ltd. Bangalore

Vishnu Kamalapuri
Director
DIN:06699291

Place : Bengaluru
Date: 21/05/2026

Suresh Maddali
Director
DIN:01642548

Place : Bengaluru
Date: 21/05/2026

E TO E TRANSPORTATION TRANING SERVICES PRIVATE LIMITED
CIN :U63031KA2009PTC049219
10th Floor, Sattva Galleria, Survey, Nos. 19/2 and 20/1, Bellary Road, Byatarayanapura, Bangalore, Bangalore North, Karnataka, India, 560092
CASH FLOW STATEMENT FOR THE YEAR 31ST MARCH 2026
(All Amounts are in Rs. In Lakhs unless otherwise stated)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/Loss before tax(PBT)	-	(0.21)
Adjustments:		
Depreciation and amortisation expense	-	0.52
Operating profit before working capital changes	-	**0.31**
Movements in working capital :		
Increase/(decrease) in Other liabilities and provisions	-	(0.09)
Decrease/(Increase) in Other assets		0.02
Cash (used)/from generated from operations	-	**0.24**
Taxes paid		
Net cash from operating activities (A)	-	**0.24**
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of fixed assets	-	-
Net cash from investing activities (B)	-	-
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of loan to related parties	-	-
Borrowings from related parties		-
Net cash from financing activities (C)	-	-
Net increase in cash and cash equivalents (A + B + C)	-	**0.24**
Cash and cash equivalents at the beginning of the year	9.64	9.40
Cash and cash equivalents at the end of the year	**9.64**	**9.64**
Components of cash and cash equivalents		
Cash in hand	-	-
With banks on current accounts	9.64	9.64
Total cash and cash equivalents	**9.64**	**9.64**

Summary of significant accounting policies
The accompanying notes are an integral part of the financial statements.
As per our report of even date

For R Singhwi & Associates

Chartered Accountants
ICAI FRN: 003870S

R Singhwi & Associates Bengaluru

G. Pavan Kumar

CA G Pavan Kumar
Partner
Membership no: 228771

Place: Bengaluru
Date: 21/05/2026

E To E Transportation Training Services Pvt. Ltd. Bangalore

For and on behalf of the board of directors of
E TO E Transportation Training Services Private Limited

Kamalapuri

Vishnu Kamalapuri
Director
DIN:06699291

Place : Bengaluru
Date: 21/05/2026

Suresh Maddali
Director
DIN:01642548

Place : Bengaluru
Date: 21/05/2026

E to E Transportation Training Services Private Limited
CIN :U63031KA2009PTC049219

10th Floor, Sattva Galleria, Survey, Nos. 19/2 and 20/1, Bellary Road, Byatarayanapura, Bangalore, Bangalore North, Karnataka, India, 560092
Notes to financial statements for the year ended March 31, 2026
(All Amounts are in Rs. In Lakhs unless otherwise stated)

Notes to Accounts	As at 31/03/2026	As at 31/03/2025
NOTE 2A		
SHARE CAPITAL		
Authorised		
Equity shares: (With voting rights)		
(10,000 Equity Shares of Rs. 10 each.)	1.00	1.00
TOTAL	**1.00**	**1.00**
Issued Subscribed and paid up		
Equity shares: (With voting rights)		
10,000 Equity shares of Rs 10 Each	1.00	1.00
TOTAL	1.00	1.00

(i) Reconciliation of number of Equity Shares of Rs. 10 each outstanding at beginning and at end of the reporting period:

Equity shares:	As at 31 Mar 2026		As at 31 Mar 2025	
	Number	Amount	Number	Amount
Shares at the beginning of the year	10,000	1.00	10,000	1.00
Add: Shares issued during the year		-		-
Shares outstanding at the end of the year	**10,000**	**1.00**	**10,000**	**1.00**

(II) The Rights ,Preferences and Restrictions attaching to each class of shares including restriction on the distribution of dividends and repayment of capital

The Company has one class of issued shares i.e. Equity Shares having a par value of Rs. 10/- per share. Each Shareholder of Ordinary share is eligible for one vote per share and equal right of dividend. In the event of liquidation, the Equity Shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend.

During the FY 2025-26 no dividend is declared or paid by the our company .

(III) M/S ETOE Transportation Infrastructure Limited is the holding company which holds 99.99%

Details of equity shares held by each shareholder holding more than 5% of shares

Name of the Shareholder	As at 31 Mar 2026		As at 31 Mar 2025	
	Number	%	Number	%
E To E Transportation Infrastructure Ltd	9,999	99.99%	9,999	99.99%
	9,999	**99.99%**	**9,999**	**99.99%**

(IV) No shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts;
V) The Company has not allotted any equity shares for consideration other than cash
VI) No securities convertible into Equity / Preference shares have been issued by the company during the year.
(VII) No calls are unpaid by any Director and officer of the company during the period.
(VIII)There are no shares forfeited by company during the year

Shareholding of Promoter

Promoter Name	As at 31-03-2026 No. Of Shares	As at 31-03-2026 % Total Shares	As at 31-03-2025 No. Of Shares	As at 31-03-2025 % Total Shares	% Change during the year
E To E Transportation Infrastructure Ltd	99,999	99.99%	99,999	99.99%	-
	99,999	99.99%	**99,999**	99.99%	-

NOTE 2B	As at 31/03/2026	As at 31/03/2025
RESERVES AND SURPLUS		
Surplus in Profit and Loss Account / Debit balance in profit and loss account		
Beginning of the year	(47.39)	(47.18)
Profit (loss) for the year	-	(0.21)
Less: Dividend declared	-	-
Closing balance	(47.39)	(47.39)
TOTAL	**(47.39)**	**(47.39)**
NOTE 2C		
LONG TERM BORROWINGS		
Unsecured Loans -Related Party	55.99	55.99
TOTAL	**55.99**	**55.99**

E to E Transportation Training Services Pvt. Ltd. Bangalore

E to E Transportation Training Services Private Limited
CIN :U63031KA2009PTC049219

10th Floor, Sattva Galleria, Survey, Nos. 19/2 and 20/1, Bellary Road, Byatarayanapura, Bangalore, Bangalore North, Karnataka, India, 560092
Notes to financial statements for the year ended March 31, 2026
(All Amounts are in Rs. In Lakhs unless otherwise stated)

Notes to Accounts	As at 31/03/2026	As at 31/03/2025
NOTE 2D		
OTHER CURRENT LIABILITIES		
Audit Fees Payable	0.05	0.05
TOTAL	0.05	0.05
NOTE 2F		
CASH AND CASH EQUIVALENTS		
Balance with banks		
(i) In current accounts	9.64	9.64
TOTAL	**9.64**	**9.64**

E to E Transportation Training Services Pvt. Ltd.
Bangalore

E to E Transportation Training Services Private Limited
CIN :U63031KA2009PTC049219
10th Floor, Sattva Galleria, Survey, Nos. 19/2 and 20/1, Bellary Road, Byatarayanapura, Bangalore, Bangalore North, Karnataka, India, 560092
Notes to financial statements for the year ended March 31, 2026
(All Amounts are in Rs. In Lakhs unless otherwise stated)

Notes to Accounts	Year Ended 31/03/2026	Year ended 31/03/2025
NOTE 3A		
REVENUE FROM OPERATIONS		
Sale of services	-	-
TOTAL	-	-
Sale of services comprises:		
Customised Training Programme fees	-	-
TOTAL - Sale of services	-	-
NOTE 3B		
OTHER INCOME		
Interest Income-Banks	-	-
Others	-	0.09
interest on Income tax refund	-	0.22
TOTAL	-	**0.31**

E to E Transportation Training Services Pvt. Ltd. ★ Bangalore

E TO E TRANSPORTATION TRANING SERVICES PRIVATE LIMITED
CIN: U63031KA2009PTC049219

10th Floor, Sattva Galleria, Survey, Nos. 19/2 and 20/1, Bellary Road, Byatarayanapura, Bangalore, Bangalore North, Karnataka, India, 560092
Notes to Financial statements for the year ended 31st, March 2026
(All Amounts are in Rs. In Lakhs unless otherwise stated)

(F) Earnings /(Loss) per share

Basic earnings/ (loss) per share is calculated by dividing the net profit / (loss) for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the year

For the purpose of calculating diluted earnings per share, the net profit / (loss) for the period attributable to equity shareholders and the weighted average number of shares outstanding during the year is adjusted for the effects of all dilutive potential equity shares.

The computation of earnings per share is as follows:

Particulars	31 Mar 2026	31 Mar 2025
Weighted average number of shares outstanding during the year	10,000	10,000
Net profit after tax attributable to equity shareholders (in Numbers)	-	(21,100)
Earnings per share:		
- Basic	-	(2)
Nominal value per share	Rs.10	Rs.10

(G) Related party disclosure
Names of related parties where control exists.

Name of the Party	Nature of Relationship
i. Company/Entity in which KMP / Relatives of KMP having substantial interest	
(a) E to E Transportation Infrastructure Limited	Holding Company
(b) E to E Consultancy Private limited (Cease from 29th June 2025)	Fellow Subsidiary
(c) E to E Operations and Maintainance Private limited	Fellow Subsidiary
(d) E to E Wireless And Network Solutions Private Limited	Fellow Subsidiary
(e) Nova Control Tecnologix private Limited	Fellow Subsidiary

ii. Transactions with related parties during the period/year

Nature of transactions	Related Party	Nature of relationship	FY 2025-26	FY 2024-25
Loans Taken	E to E Transportation Infrastructure Limited	Holding Company	46.37	46.37
Loans Taken	E to E Operations and Maintainance Private limited	Fellow Subsidiary	9.28	9.28
Loans Taken	E to E Consultancy Private limited (Cease from 29th June 2025)	Fellow Subsidiary	0.32	0.32
Repayment/Transfer/Written off		Holding Company	-	-
Repayment/Transfer/Written off		Fellow Subsidiary	-	-

(H). Capital and other Commitments :
Estimated amount of contracts remaining to be executed on capital accounts and other capital commitments for the year end (Mar 31, 2026- NIL).

(I). Previous Year Comparatives :
Prior year amounts have been regrouped / reclassified wherever necessary to conform to the current year's presentation.

(J) These financial statements were approved for issuance by the Board of Directors of the Company on **21/05/2026**

(K). The Company uses an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the accounting software. Further, no instance of audit trail feature being tampered with was noted in respect of the accounting software. Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention.

E TO E Transportation Training Services Pvt. Ltd. ★ Bangalore

E TO E TRANSPORTATION TRANING SERVICES PRIVATE LIMITED

CIN: U63031KA2009PTC049219

10th Floor, Sattva Galleria, Survey, Nos. 19/2 and 20/1, Bellary Road, Byatarayanapura, Bangalore, Bangalore North, Karnataka, India, 560092

Notes to financial statements for the year ended March 31 2026

L.Other Statutory Information

(a) There are no Loans or Advances in the nature of loans that are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013) either severely or jointly with any other person.

(b) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property under Benami Transaction (Prohibition) Act, 1988 and rules made thereunder.

(c) The Company has not been declared as wilful defaulter by any bank or financial institution or government or any government authority.

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

(e) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

(f) The Company has complied with the number of layers prescribed under the Companies Act, 2013.

(g) The Company has not traded or invested in Crypto currency or Virtual Currency during the current and previous financial period.

(h) **Utilisation of borrowed funds and share premium**

A The Company has not advanced or given loans or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

B The Company has 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 Company shall:

(i) 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

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

(i) The Company has not entered into any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the period in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

(j) The Company has not entered into any scheme or arrangements in terms of sections 230 to 237 of the Companies Act, 2013 in the current period.

(k) The company does not fall under the ambit of Section 135 of the Companies Act, 2013 with respect to corporate social responsibility.

(l) The Company has used the borrowings obtained from bank and financial institutions for the specific purpose for which they were taken during the period.

For R Singhwi & Associates Chartered Accountants ICAI FRN:003870S	**For and on behalf of the Board of Directors** **E TO E Transportation Training Services Private Limited**	
R Singhwi & Associates Bengaluru		E TO E Transportation Training Services Pvt. Ltd. Bangalore
CA G Pavan Kumar Partner Membership Number: 228771	**Vishnu Kamalapuri** **Director** **DIN:06699291**	**Suresh Maddali** **Director** **DIN:01642548**
Place : Bengaluru Date: 21/05/2026	Place : Bengaluru Date: 21/05/2026	Place : Bengaluru Date: 21/05/2026

E to E Transportation Training Services Private Limited
CIN: U63031KA2009PTC049219

10th Floor, Sattva Galleria, Survey, Nos. 19/2 and 20/1, Bellary Road, Byatarayanapura, Bangalore, Bangalore North, Karnataka, India, 560092
Notes to financial statements for the year ended 31-03-2026
(All Amounts are in Rs. In Lakhs unless otherwise stated)

Note : 2E

Property Plant and Equipment

Particulars	Office equipment	Furniture & fixtures	Computers	Machinery & tools	Total
Cost					
At March 31, 2024	0.68	21.53	2.84	8.94	33.99
Additions					
Disposals/transfer	0.68	21.53	2.84	8.94	33.99
At March 31, 2025	0.00	0.00	-	-0.00	0.00
Additions					
Disposals/transfer	-	-	-	-	-
At March 31, 2026	0.00	0.00	-	0.00	0.00
Depreciation					
At March 31, 2024	0.68	21.53	2.84	8.42	33.47
Charge for the year		-		0.52	0.52
Disposals	0.68	21.53	2.84	8.94	33.99
At March 31, 2025	0.00	0.00	-	-0.00	0.00
Charge for the year		-		-	-
Disposals	-	-	-	-	-
At Mar 31, 2026	0.00	0.00	-	-0.00	0.00
Net Block					
At March 31, 2024	-	-	-	0.52	0.52
At March 31, 2025	-	-	-	-	-
At March 31, 2026	-	-	-	-	-