SLW MEDIA PRIVATE LIMITED
(CIN No.: U22210DL2010PTC203376)
BALANCE SHEET AS AT MARCH 31, 2026
Amount in thousand (unless otherwise stated)

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I ASSETS			
1 Non-Current Asset			
a. Property, plant & equipment	2	105.82	7.27
b. Deferred tax assets (net)	3	57.01	22.34
c. Non-current tax assets (net)	4	551.91	-
Total non- current assets		**714.74**	**29.61**
2 Current Asset			
a. Financial assets:			
(i) Trade receivables	5	29,685.52	7,203.49
(ii) Cash and cash equivalents	6	170.77	3,137.70
(iii) Other financial assets	7	40.00	30.00
b. Other current assets	8	270.06	486.16
Total current assets		**30,166.35**	**10,857.35**
TOTAL ASSETS		**30,881.09**	**10,886.96**
II EQUITY & LIABILITIES			
Equity			
a. Equity share capital	9	100.00	100.00
b. Other equity	10	6,028.58	(491.88)
Total equity		**6,128.58**	**(391.88)**
Liabilities			
1 Non - Current Liabilities			
a. Provisions	11	142.35	27.37
Total non-current liabilities		**142.35**	**27.37**
2 Current liabilities			
a. Financial liabilities:			
(i) Borrowings	12	750.00	1,500.00
(ii) Trade payables	13		
total outstanding dues to micro enterprises and small enterprises		3,465.95	921.89
total outstanding dues to creditors other than micro enterprises and small enterprises		13,311.80	3,457.82
(iii) Other financial liabilities	14	3,506.13	1,580.37
b. Other current liabilities	15	3,471.22	3,758.84
c. Provisions	16	105.06	32.55
Total current liabilities		**24,610.16**	**11,251.47**
TOTAL EQUITY AND LIABILITIES		**30,881.09**	**10,886.96**
Corporate information and significant accounting policies	1		

The accompanying notes referred to above formed an integral part of these standalone financial statements.

For and on behalf of SLW Media Private Limited

As per our report attached
Aggarwal and Rampal
Chartered Accountants
F.R.No. 003072N

FRN: 003072N
New Delhi

Aditya Aggarwal
Partner
Membership No. : 515644
UDIN: 26515644XXHRJL3496

Anil Dev
Director
DIN-06869990

Varindra Sewak
Non Executive Director
DIN-07826164

Place : New Delhi
Date : May 14, 2026

SLW MEDIA PRIVATE LIMITED
(CIN No.: U22210DL2010PTC203376)
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026
Amount in thousand (unless otherwise stated)

	Particulars	Note No.	Year ended March 31, 2026	Year ended March 31, 2025
I.	Revenue from Operations	17	78,298.78	25,112.39
II.	Other Income	18	77.72	1,150.59
III.	**TOTAL INCOME (I+II)**		**78,376.50**	**26,262.98**
IV.	**Expenses:**			
	Cost of services	19	61,009.00	18,174.88
	Employee benefits expense	20	6,394.13	5,617.41
	Finance costs	21	98.74	1.69
	Depreciation and amortization expenses	22	0.07	-
	Other expenses	23	2,639.59	3,952.86
	TOTAL EXPENSES		**70,141.53**	**27,746.83**
V.	**PROFIT BEFORE TAX (III - IV)**		**8,234.97**	**(1,483.86)**
VI.	**Tax expense:**			
	a) Current tax		1,744.87	-
	b) Deferred tax charge/ (credit)		(33.59)	(15.08)
	TOTAL TAX EXPENSES		**1,711.27**	**(15.08)**
VII.	**PROFIT FOR THE YEAR (V-VI)**		**6,523.69**	**(1,468.78)**
VIII.	**OTHER COMPREHENSIVE INCOME (OCI)**			
	Items that will not be reclassified subsequently to statement of profit and loss			
	(a) Remeasurements gain/(loss) on defined benefit plans		(4.31)	-
	(b) Tax on (a) above		1.08	-
	TOTAL OTHER COMPREHENSIVE INCOME		**(3.23)**	-
IX.	**TOTAL COMPREHENSIVE INCOME FOR THE YEAR (VII+VIII)**		**6,520.46**	**(1,468.78)**
X.	**Earnings per equity share: basic and diluted (in Rupees) restated**	24	**652.37**	**(146.88)**

The accompanying notes referred to above formed an integral part of these standalone financial statements.

As per our report attached
Aggarwal and Rampal
Chartered Accountants
F.R.No. 003072N

Aditya Aggarwal
Partner
Membership No. : 515644
UDIN: 26515644XXHRJL3496

For and on behalf of SLW Media Private Limited

Anil Dev
Director
DIN-06869990

Varindra Sewak
Non Executive Director
DIN-07826164

Place : New Delhi
Date : May 14, 2026

SLW MEDIA PRIVATE LIMITED
(CIN No.: U22210DL2010PTC203376)
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026
Amount in thousand (unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash flow from operating activities		
Profit for the year (before tax)	8,234.97	(1,483.86)
Adjustments for:		
Depreciation and amortization expense	0.07	-
Finance costs	98.74	1.69
Interest income	(21.79)	(0.67)
Bad debts/ balance written off	(47.72)	-
Operating profit before working capital change	**8,264.27**	**(1,482.84)**
Adjustments for:		
(Increase)/ decrease in trade receivables	(22,482.03)	(6,336.62)
(Increase)/ decrease in other financial current assets	(10.00)	673.75
(Increase)/ decrease in other current assets	216.10	869.07
(Decrease)/ increase in long term provision	114.98	27.37
(Decrease)/increase in trade payable	12,445.74	4,127.41
(Decrease)/ increase in other financial current liabilities	1,925.75	1,550.37
(Decrease)/ increase in other current liabilities	(287.62)	2,610.92
(Decrease)/increase in provision	68.24	(8.90)
Cash from operations	**255.43**	**2,030.53**
Direct taxes Paid	(2,296.78)	-
Net cash flow generated from/(used in) operating activities (A)	**(2,041.35)**	**2,030.53**
Cash flow from investing activities		
Purchase of property, plant and equipment and Intangible assets	(98.62)	-
Interest received from others	21.79	0.67
Net cash flow generated from/(used in) investing activities (B)	**(76.83)**	**0.67**
Cash flow from financing activities		
(Repayments)/Receipt of current borrowings	(750.00)	686.00
Interest paid	(98.74)	(1.69)
Net cash flow generated from/(used in) financing activities (C)	**(848.74)**	**684.31**
Net increase /(decrease) in cash and cash equivalent (A+B+C)	(2,966.93)	2,715.51
Cash and cash equivalent at the beginning of the year	3,137.70	422.19
Cash and cash equivalent at the end of the year (refer note 12)	**170.77**	**3,137.70**
Components of cash and cash equivalent		
Balance with Banks		
-in current accounts	170.77	3,092.45
Cash on hand	-	45.25
Total cash and cash equivalent	**170.77**	**3,137.70**

The accompanying notes referred to above formed an integral part of these standalone financial statements.

As per our report attached
Aggarwal and Rampal
Chartered Accountants
FR No. 003072N

FRN: 003072N
New Delhi

Aditya Aggarwal
Partner
Membership No. : 515644
UDIN: 26515644XXHRJL3496

Place : New Delhi
Date : May 14, 2026

For and on behalf of SLW Media Private Limited

Anil Dev
Director
DIN-06869990

Varindra Sewak
Non Executive Director
DIN-07826164

SLW MEDIA PRIVATE LIMITED
(CIN No.: U22210DL2010PTC203376)
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026
Amount in thousand (unless otherwise stated)

A. Equity share capital

	Notes	Amount
As at April 1, 2024	9	**100.00**
Changes in equity shares capital during the year		-
As at March 31, 2025		**100.00**
Changes in equity shares capital during the year		-
As at March 31, 2026		**100.00**

B. Other Equity

Particulars	Reserves and Surplus		Total
	Retained earnings	Others	
Balance as at April 1, 2024	**976.90**	-	**976.90**
Profit for the year	(1,468.78)		**(1,468.78)**
Items of OCI for the year, net of tax	-	-	-
Balance as at March 31, 2025	**(491.88)**		**(491.88)**
Add: Profit/(Loss) for the year	6,523.69		6,523.69
Items of OCI for the year, net of tax	(3.23)	-	(3.23)
Balance as at 31st March 2026	**6,028.58**	-	**6,028.58**

The accompanying notes referred to above formed an integral part of these standalone financial statements.

As per our report attached
Aggarwal and Rampal
Chartered Accountants
F.R.No. 003072N

FRN: 003072N
New Delhi

Aditya Aggarwal
Partner
Membership No. : 515644
UDIN: 26515644XXHRJL3496

Place : New Delhi
Date : May 14, 2026

For and on behalf of SLW Media Private Limited

Anil Dev
Director
DIN-06869990

Varindra Sewak
Non Executive Director
DIN-07826164

SLW MEDIA PRIVATE LIMITED
(CIN No.: U22210DL2010PTC203376)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
Amount in thousand (unless otherwise stated)

1 Corporate Information

SLW Media Private Limited "the Company" was incorporated on 31st May, 2010 under the Companies Act, 2013, and later on 17th October 2024 become as a subsidiary of BLS International Services Limited. The registered office of the Company is located at 910, IndraPrakash Building, Barakhamba Road, Connaught Place, New Delhi India-110001. The company has been incorporated for organised Golf Events across India and Internationally and publising of Golfplus magazine.

1.1 Material accounting policies

a Basis of Preparation and Statement of Compliance

These Financial Statements have been prepared on historical cost and accrual basis of accounting and are in compliance with the Indian Accounting Standards (referred to as "Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and applicable provisions of the Companies Act, 2013. The Financial Statements have been prepared under Ind AS because Ind AS are applicable to its holding company .

The Company's financial statements are presented in Indian Rupees (INR), which is its functional currency.

Amounts in these financial statements have been rounded off to 'nearest hundreds upto two decimal points (unless otherwise indicated).

b Use of Estimates

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of revenue, expense, assets and liabilities and disclosures relating to contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates is recognised in the period in which the estimate is revised and in any future period affected.

c. Revenue Recognition

Revenue from contracts with customers is recognized when the services are trendered to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those services. Payments from customers for the services rendered are normally received within 30-60 days. Sale of Services Revenue from the sale of services is recognized, when the company satisfies the performance obligation by transferring promised service to the customers, the amount of revenue and costs associated with the transaction can be measured reliably and no significant uncertainty exists regarding the amount of consideration that will be derived from the sales of services. revenue from the sale of service is measured at the fair value of the consideration received or receivable, net of returns and allowances and discountsIncome and expenses (except otherwise stated) are accounted for on accrual basis.

d Borrowing Costs

Borrowing cost is charged to the Statement of Profit & Loss for the year in which it is incurred.

e Provisions, Contingent Liabilities and Contingent Assets

(i) Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, if it is probable that the Company will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

(ii) Where it is not probable that an outflow of economic benefits will be required or the amount cannot be estimated reliably, the obligation is disclosed as contingent liability in notes to accounts, unless the probability of outflow of economic benefits is remote.

(iii) Contingent Assets are not recognised in the financial statements but are disclosed, where an inflow of economic benefit is probable.

(iv) These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

AGGARWAL & RAMPAL Chartered Accountants FRN: 003072N New Delhi

SLW MEDIA PRIVATE LIMITED

SLW MEDIA PRIVATE LIMITED

Amount in thousand (unless otherwise stated)

f Cash & Cash Equivalents

Cash comprises cash on hand and demand deposits. The Company considers cash equivalents as all short term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

g Cash Flow Statement

Cash flow Statement is prepared in accordance with the indirect method, whereby net profit/(loss) before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated.

h Taxes on Income

Income Tax expense comprises of current and deferred tax. It is recognised in Statement of Profit and Loss, except when it relates to an item that is recognised in OCI or directly in equity, in which case, tax is also recognised in OCI or directly in equity.

Current tax is the expected tax payable on taxable income for the year, using tax rates enacted or substantively enacted and as applicable at the reporting date, and any adjustments to tax payable in respect of Previous Years.

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable income. Deferred tax is measured at the tax rates based on the laws that have been enacted or substantively enacted by the reporting date. Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority.

A deferred tax liability is recognised for all taxable temporary differences. A deferred tax asset is recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which the deductible temporary difference can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

i Financial Instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the financial instruments.
On initial recognition, financial assets and financial liabilities are recognised at fair value plus/ minus transaction cost that are attributable to the acquisition or issue of financial assets and financial liabilities. In case of financial assets and financial liabilities which are recognised at fair value through profit and loss (FVTPL), it's transaction costs are recognised in Statement of Profit and Loss.

Financial Assets

All regular way purchases or sales of financial assets are recognised and derecognised on a settlement date basis.
After initial recognition, financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification and Measurement of Financial Assets (other than Equity instruments)

a) Financial Assets at Amortised Cost:

Financial assets that meet the following conditions are subsequently measured at amortised cost using Effective Interest Rate method (EIR):

- the asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and
- the contractual terms of the asset give rise on specified dates to cash flows that are Solely Payments of Principal and Interest (SPPI) on the principal amount outstanding.

b) Financial Assets at Fair Value through Other Comprehensive Income (FVTOCI)

A financial asset is measured at FVTOCI if both the following conditions are met:

- The objective of the business model is achieved both by collecting contractual cash flows and selling the financial asset; and
- the contractual terms of the asset give rise on specified dates to cash flows that are Solely Payments of Principal and Interest (SPPI) on the principal amount outstanding.

c) Financial Assets at fair value through Profit or Loss (FVTPL)

A financial asset is measured at FVTPL unless it is measured at amortised cost or FVTOCI, with all changes in fair value recognised in Statement of Profit and Loss.

AGGARWAL & RAMPAL Chartered Accountants FRN 003072N New Delhi

SLW MEDIA PRIVATE LIMITED

SLW MEDIA PRIVATE LIMITED

ii) Impairment of Financial Assets

a) Subsequent to initial recognition, the Company recognises expected credit loss (ECL) on financial assets measured at amortised cost. ECL on such financial assets, other than loan assets, is measured at an amount equal to life time expected losses.
The impairment requirements for the recognition and measurement of ECL are equally applied to Loan asset at FVTOCI except that ECL is recognised in other comprehensive income and is not reduced from the carrying amount in the balance sheet.

b) The impairment losses and reversals are recognised in Statement of Profit and Loss.

iii) De-recognition of Financial Assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party.
On de-recognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable, and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity, is recognised in Statement of Profit and Loss if such gain or loss would have otherwise been recognised in Statement of Profit and Loss on disposal of that financial asset.

B Financial Liabilities

i) All financial liabilities other than derivatives and financial guarantee contracts are subsequently measured at amortised cost using the effective interest rate (EIR) method.
EIR is determined at the initial recognition of the financial liability. EIR is subsequently updated for financial liabilities having floating interest rate, at the respective reset date, in accordance with the terms of the respective contract.

ii) De-recognition of financial liabilities
The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in Statement of Profit and Loss.

j Earnings Per Share

Basic earnings per share are computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per shares is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per shares and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

k Property Plant and Equipment

PPE are carried at cost of acquisition, on current cost basis less accumulated depreciation and accumulated impairment, if any. Cost comprises purchase price and directly attributable cost of bringing the asset to its working condition for the intended use. An item of PPE and any significant part initially recognized is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised. Depreciation is provided for property, plant and equipment on a written down value basis so as to expense the cost less residual value over their estimated useful lives as prescribed in Schedule II of the Companies Act, 2013.

l Employee Benefit

Short-term obligations -Expense in respect of other short term benefit is recognized on the basis of amount paid or payable for the period during which services are rendered by the employee.

Gratuity -The net liability or asset recognised in the balance sheet in respect of gratuity (defined benefit plans) is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method and the Actuarial valuation has been made during the year after the date of acquisition by Holding company i.e 17th Oct, 2024

J Lease

Payments associated with short-term leases of equipment and all leases of low-value assets are recognised on a straight-line basis as an expense in profit or loss. Short-term leases are leases with a lease term of 12 months or less.

AGGARWAL & RAMPAL
FRN 003072N
New Delhi
Chartered Accountants

SLW MEDIA PRIVATE LIMITED

SLW MEDIA PRIVATE LIMITED

SLW MEDIA PRIVATE LIMITED
(CIN No.: U22210DL2010PTC203376)
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026
Amount in thousand (unless otherwise stated)

9 Equity share capital

Particulars	As At March 31, 2026	As At March 31, 2025
Authorized share capital		
10,000 (March 31, 2025: 10,000) equity shares of Rs. 10/- each	100.00	100.00
TOTAL	**100.00**	**100.00**
Issued, subscribed and fully paid-up		
10,000 (March 31, 2025: 10,000) equity shares of Rs. 10/- each	100.00	100.00
TOTAL	**100.00**	**100.00**

a) Reconciliation of shares outstanding at the beginning and at the end of the year

Particulars	As at March 31, 2026		As at March 31, 2025	
Equity shares	**Number of shares**	**Amount**	**Number of shares**	**Amount**
Balance as at the beginning of the year	10,000	100.00	10,000	100.00
Movement during the year	-	-	-	-
Balance as at the end of the year	**10,000**	**100.00**	**10,000**	**100.00**

b) Rights, preferences and restrictions attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The dividend proposed, if any, by the Board of Directors is subject to approval of the Shareholders in the ensuing Annual General Meeting, except in the case of Interim Dividend. In the event of liquidation of the company, the holder of equity shares will be entitled to receive the remaining assets of the company after distribution of all preferential amounts, if any, in the proportion of their holdings.

c) Details of shareholders holding more than 5% shares in the Company

The details of the shares held by promoters as at March 31, 2026 and March 31, 2025 are as follow:

Class of shares/ Name of sharesholder	As at March 31, 2026		As at 31 March, 2025	
	Number of shares	% of total shares	Number of shares	% of total shares
Shalini Tomar	1,300	13%	1,300	13%
Charu Dev	1,200	12%	1,200	12%
BLS International Services Limited	5,100	51%	5,100	51%
Diwakar Aggarwal	1,900	19%	1,900	19%
Varindra Sewak	500	5%	500	5%
Total	**10,000**	**100%**	**10,000**	**100%**

d) There is no buy back of shares in the current year and proceeding five years for consideration other than cash.

AGGARWAL & RAMPAL ★ FRN: 003072N New Delhi ★ Chartered Accountants

Varindra Sewak

SLW MEDIA PRIVATE LIMITED ★

SLW MEDIA PRIVATE LIMITED ★

SLW MEDIA PRIVATE LIMITED
(CIN No.: U22210DL2010PTC203376)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
Amount in thousand (unless otherwise stated)

2 Property, plant and equipment (PPE)

The following table presents the reconciliation of changes in the carrying value of property, plant and equipment for the year ended March 31, 2026 :

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As at April 1, 2025	Additions	Disposals	As at March 31, 2026	As at April 1, 2025	For The Year	Disposals	As at March 31, 2026	As at March 31, 2026	As at March 31, 2025
Computers	145.47	61.33	-	206.80	138.20	0.05	-	138.25	68.55	7.27
Office Equipment	-	37.29	-	37.29	-	0.02	-	0.02	37.27	-
TOTAL	145.47	98.62	-	244.09	138.20	0.07	-	138.27	105.82	7.27

The following table presents the reconciliation of changes in the carrying value of property, plant and equipment for the year ended March 31, 2025:

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As at April 1, 2024	Additions	Disposals	As at March 31, 2025	As at April 1, 2024	For The Year	Disposals	As at March 31, 2025	As at March 31, 2025	As at March 31, 2024
Computers	145.47	-	-	145.47	138.20	-	-	138.20	7.27	7.27
TOTAL	145.47	-	-	145.47	138.20	-	-	138.20	7.27	7.27

AGGARWAL & RAMPAL ★ Chartered Accountants ★ FRN: 003072N New Delhi

SLW MEDIA PRIVATE LIMITED

SLW MEDIA PRIVATE LIMITED

SLW MEDIA PRIVATE LIMITED
(CIN No.: U22210DL2010PTC203376)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
Amount in thousand (unless otherwise stated)

3 Deferred Tax Assets (Net)

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
(i)	Deferred Tax Asset-Opening	22.34	7.26
	Difference between carrying amount and tax base of property, plant and equipment and intangible assets	(5.25)	-
	Provision for Gratuity	39.92	15.08
	Total	57.01	22.34

4 Non-current tax assets (net)

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
(i)	Current tax assets (net)	551.91	-
	Total	551.91	-

5 Trade Receivables

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
(i)	Unsecured Consider good Debtors	29,685.52	7,203.49
	Total	29,685.52	7,203.49

A Ageing for trade receivables- outstanding as on March 31, 2026 is as follows:

Particulars	Outstanding for following periods from the date of invoice						Total
	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables-considered good	27,922.75	1,289.21	272.02	201.54	-	-	29,685.52
(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 Receivable - which have significant in increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-	-
	27,922.75	1,289.21	272.02	201.54	-	-	29,685.52
Less: Allowances for expected credit losses	-	-	-	-	-	-	-
Total Trade receivables	27,922.75	1,289.21	272.02	201.54	-	-	29,685.52

B Ageing for trade receivables- outstanding as on March 31, 2025 is as follows:

Particulars	Outstanding for following periods from the date of invoice						Total
	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables-considered good	-	7,196.49	7.00	-	-	-	7,203.49
(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 Receivable - which have significant in increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-	-
	-	7,196.49	7.00	-	-	-	7,203.49
Less: Allowances for expected credit losses	-	-	-	-	-	-	-
Total Trade receivables	-	7,196.49	7.00	-	-	-	7,203.49

6 Cash & Bank Balances

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
(i)	Balance with Banks	170.77	3,092.45
(ii)	Cash-in-hand	-	45.25
	Total	170.77	3,137.70

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7 Other Financial Assets: Current

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
(i)	Security Deposits	40.00	30.00
(ii)	Advance to employees	-	-
	Total	40.00	30.00

8 Other Current Assets

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
(i)	Advances to suppliers	270.06	112.83
(ii)	Balance with government authorities	-	373.33
	Total	270.06	486.16

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10 Other equity

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
	Retained earnings		
	Balance at the beginning of the year	(491.88)	976.90
	Add: Profit/(Loss) for the year	6,523.69	(1,468.78)
	Sub-total (a)	6,031.81	(491.88)
	Other comprehensive income (OCI)		
	Balance at the beginning of the year	-	-
	Add: Movement in OCI (net)	(3.23)	-
	Sub-total (b)	(3.23)	-
	Total	6,028.58	(491.88)

11 Provisions -Non Current

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
(i)	**Provision for Gratuity**		
	Gratuity : Non current	142.35	27.37
	Total	142.35	27.37

12 Borrowings

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
(i)	Term Loan		
	Unsecured -		
	Inter corporate Loan	750.00	1,500.00
	Total	750.00	1,500.00

Loan from Holding Company BLS International Services Ltd: Total outstanding Rs. 750 (March 31, 2025: Rs.1500). The applicable rate of interest is 8.2%, which is to be paid on monthly basis.

13 Trade Payable

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
(i)	Dues of Micro, Small and Medium Enterprises	3,465.95	921.89
(ii)	Dues of other than Micro, Small and Medium Enterprises	13,311.80	3,457.82
	Total	16,777.75	4,379.71

A **Trade payables ageing schedule for the year ended March 31, 2026:**

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed- MSME	3,465.95	-			3,465.95
(ii) Undisputed- Others	13,311.80				13,311.80
(iii) Disputed dues-MSME					-
(iv) Disputed dues-Others					-
Total	16,777.75	-	-	-	16,777.75

B **Trade payables ageing schedule for the year ended March 31, 2025:**

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed- MSME	921.89				921.89
(ii) Undisputed- Others	3,457.82				3,457.82
(iii) Disputed dues-MSME					-
(iv) Disputed dues-Others					-
Total	4,379.71	-	-	-	4,379.71

14 Other financial liabilities

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
(i)	Employees due payable	704.96	681.81
(ii)	Expenses Payable	2,629.79	816.04
(iii)	Audit Fee payable	81.00	81.00
(iv)	Interest Accrued on Loan	90.38	1.52
	Total	3,506.13	1,580.37

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15 **Other Current Liability**

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
(i)	Statutory dues payable	3,401.69	1,310.07
(ii)	Advance from Customer	69.53	2,448.77
	Total	**3,471.22**	**3,758.84**

16 **Provisions -Current**

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
(i)	Provision for Gratuity	105.06	32.55
	Total	**105.06**	**32.55**

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17 Revenue from Operations

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
(i)	Sales of Services	76,969.07	24,416.24
(ii)	Merchandise sale	1,329.71	696.15
	Total	**78,298.78**	**25,112.39**

18 Other Income

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
(i)	Subscription of magazines	-	1,126.39
(ii)	Miscellaneous Incomes	77.72	24.20
	Total	**77.72**	**1,150.59**

19 Cost of services

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
(i)	Magazine Printing	521.52	461.91
(ii)	Merchandise Exp	666.53	1,056.07
(iii)	Event Expenses	59,820.95	16,656.90
		61,009.00	**18,174.88**

20 Employement Benefit Expenses

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
(i)	Salaries and bonus	6,209.17	5,546.28
(ii)	Contribution to provident fund and other funds	183.18	59.92
(iii)	Staff welfare	1.78	11.21
	Total	**6,394.13**	**5,617.41**

21 Finance Costs

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
(i)	Interest on Inter Corporate Loan	98.74	1.69
	Total	**98.74**	**1.69**

22 Depreciation and amortization expenses

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
(i)	Depreciation	0.07	-
	Total	**0.07**	**-**

23 Other Expenses

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
(i)	Audit Fees	90.00	90.00
(ii)	Office Expense	391.17	301.04
(iii)	Rent	605.00	540.00
(iv)	Printing and Stationary	2.92	49.82
(v)	Repair and maintainence	354.81	348.65
(vi)	Communication Expenses	122.50	15.17
(vii)	Misc Exp	74.90	104.00
(viii)	Sitting fees	80.00	-
(ix)	Sundry Balance Write off	-	724.34
(x)	Travelling and conveyance	877.28	1,457.84
(xi)	Legal and professional	38.02	192.04
(xii)	Server Expenses	-	80.75
(xiii)	Bank Charges	2.99	49.21
	Total	**2,639.59**	**3,952.86**

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22.1 Payment To Auditors

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
(i)	Statutory audit fees	90.00	90.00
	Total	90.00	90.00

24 EARNING PER SHARE (EPS)

Sr. No	Particulars	As at March 31, 2026	As At March 31, 2025
	Net profit after tax as per statement of profit and loss attributable to equity shareholders (Rs.)	6,523.69	(1,468.78)
	Number of equity shares at the beginning of the year	10,000	10,000
	Basic EPS (Rs.)	**652.37**	**(146.88)**
	Diluted EPS (Rs.)	**652.37**	**(146.88)**
	Face value per equity share (Rs.)	10.00	10.00

Amount in thousand (unless otherwise stated)

25 Related Party Disclosures

Related party disclosures, as required by Ind AS 24 is as below:

A Nature of related party relationship

Name	Relationship
BLS International Services Limited	Holding Company

Key Management Personnel (KMP) and their relatives with whom transactions have taken place

Name	Designation
Anil Dev	Director
Karan Aggarwal	Non Executive Director
Sarthak Behuria	Independent Director
Varindra Sewak	Non Executive Director
Sports and Leisure Worldwide	Relative of Director is a Partner
Diwakar Aggarwal	Controlling Interest and Chairman in the Holding Company
Chhavi Dev	Daughter of Mr. Anil Dev

B The following transactions were carried out with the related parties in the ordinary course of business:

S. no.	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
1	**BLS International Services Limited**		
	Interest Expense	98.74	1.69
	Reimbursement of expenses	93.61	
	Sale of Services	74.50	664.66
	Closing balance		
	Trade receivables	181.52	-
	Loan payable	750.00	1,500.00
	Interest payable	90.38	1.69
2	**Anil Dev**		-
	Salary for the year	1,837.99	1,819.00
	Reimbursement of expenses	5,285.70	1,628.23
	Closing balance		
	Balance Payable	1,347.28	158.30
	Salary Payable	202.91	128.80
3	**Chronodot Tourism Private Limited**		
	Loan Repayment	-	814.00
4	**Charu dev**		
	Closing Balance Payable	-	9.84
5	**SLW Pizzaworld Private Limited**		
	Reimbursement of Expenses	-	672.09
6	**Chhavi Dev**		
	Salary for the Year	538.83	-
	Reimbursement of Expenses	356.30	-
	Closing balance		
	Balance Payable	8.81	-
	Salary Payable	50.00	-
7	**Diwakar Aggarwal**		
	Rent	120.00	60.00
	Closing balance		
	Security Deposit	20.00	20.00
	Closing balance	11.80	13.80
8	**Varindra Sewak**		
	Reimbursement of Expenses	76.37	305.34
	Sitting fees	-	10.00
	Closing balance	-	2.25
9	**Sarthak Bahuria**		
	Sitting fees	80.00	20.00
10	**Karan Aggarwal**		
	Sitting fees	-	10.00
11	**Sports and Leisure Worldwide**		
	Sale of Services	15,079.84	1,797.69
	Rent	480.00	480.00
	Office Maintainence	438.50	588.65
	Reimbursement of Expenses	46.78	3,362.98
	Closing Balance		
	Trade receivables	6,576.41	917.22

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26 Financial Instruments

(i) Category-wise classification of financial instruments

Particulars	As at March 31st 2026	As at March 31st 2025
Financial Assets:		
Measured at amortised cost		
(a) Cash and Cash Equivalents	170.77	3,137.70
(b)Trade Receivables	29,685.52	7,203.49
(c) Other Financial Assets	40.00	30.00
Financial Liabilities:		
Measured at amortised cost		
(a) Borrowings	750.00	1,500.00
(b) Trade Payables	16,777.75	4,379.71
(c) Other Financial Liabilities	3,506.13	1,580.37

(ii) Financial Risk Management Objectives

The Company's financial liabilities comprise of borrowings and other payables. The Company's financial assets comprise mainly of cash and cash equivalents. The Company is exposed to market risk (including currency risk, interest risk and other price risk), credit risk and liquidity risk.
The Company's management monitors and manages the financial risks relating to the operations of the Company by analysing exposures by degree and magnitude of risks. Since the entire operations of the company are in India, the currency risk is not applicable to the company.

(iii) Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risks: interest rate risk, currency risk and other price risk. The Company has no exposure from the international market as the Company operations are in India only. Financial instruments affected by interest rate risk includes borrowings . The Company is not exposed to other price risk.

Market risk exposures are measured using sensitivity analysis.
There has been no change to the Company's exposure to market risks or the manner in which these risks are being managed and measured.

(iv) Interest Rate Risk Management

The Company is exposed to interest rate risk because it borrow funds at the floating rate of interest charged by Holding Company) as determined from time to time.
The Company's exposures to interest rates on financial assets and financial liabilities are detailed in the liquidity risk management section of this note.

(v) Interest Rate Sensitivity Analysis

The sensitivity analysis below have been determined based on the exposure to interest rates at the end of the financial year. For floating rate liabilities, the analysis is prepared assuming the amount of the liability outstanding at the end of the financial year was outstanding for the whole year. A 50 basis point increase or decrease is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.

Sensitivity analysis for a 50 basis points fluctuation in interest and all other variables were held constant is explained below:

If increase by 50 basis point

Particulars	As at March 31st 2026
Impact for Profit or (Loss)	-
Impact for Other comprehensive income	-

If decrease by 50 basis point

Particulars	As at March 31st 2026
Impact for Profit or (Loss)	-
Impact for Other comprehensive income	-

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26 Financial Instruments

(vi) Credit Risk Management

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Company. Company's bank balances are held with a reputed and creditworthy banking institution resulting to limited credit risk from the counterparties.

Cash and cash equivalents

Credit risk on cash and cash equivalent is limited as we generally transact with banks with high credit ratings assigned by international and domestic credit rating

Trade Receivables

Customer credit risk is managed based on company's established policy, procedures and controls. The company assesses the credit quality of the counterparties, taking into account their financial position, past experience and other factors.
Credit risk is reduced by receiving pre-payments. The company has a well defined sales policy to minimize its risk of credit defaults. Outstanding customer receivables are regularly monitored and assessed. Impairment analysis is performed passed on historical data at each reporting date on an individual basis

Particulars	As at March 31st 2026 Carrying amount net of impairment provision	As at March 31st 2025 Carrying amount net of impairment provision
Financial Assets:		
Measured at amortised cost		
(a) Cash and Cash Equivalents	170.77	3,137.70
(b)Trade Receivables	29,685.52	7,203.49
(c) Other Financial Assets	40.00	30.00

(vii)Liquidity Risk Management

Liquidity risk refers to the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

The table below provides details regarding the contractual maturities of Financial Liabilities as at 31st March 2026:

Particulars	Carrying Amount	Less than 1 year	1-5 years	More than 5 years
Financial Liabilities				-
Borrowings	750.00	750.00	-	
Trade Payables	16,777.75	16,777.75		-
Other Financial Liabilities	3,506.13	3,506.13	-	

(viii) Fair Value Measurements

Fair value of the Company's financial assets and financial liabilities that are measured at fair value on a recurring basis is as follows:

Particulars	Fair Value Hierarchy	As at 31st March 2026 Carrying Amount	As at 31st March 2026 Fair Value
Financial Liabilities			
Borrowings	Level 3	750.00	750.00
Trade Payables	Level 3	16,777.75	16,777.75
Other Financial Liabilities	Level 3	3,506.13	3,506.13

Particulars	Fair Value Hierarchy	As at 31st March 2025 Carrying Amount	As at 31st March 2025 Fair Value
Financial Liabilities			
Borrowings	Level 3	1,500.00	1,500.00
Trade Payables	Level 3	4,379.71	4,379.71
Other Financial Liabilities	Level 3	1,580.37	1,580.37

There was no transfer between Level 1. Level 2 and Level 3 in the year. The carrying amount of financial assets and financial liabilities measured at amortised cost in the Ind AS financial statements are a reasonable approximation of their fair value since the Company does not anticipate that carrying value would be significantly different from the values that would eventually be received or settled.

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27 Employee benefits

The following table set out the status of Employee benefits as per disclosure required under Indian Accounting Standard 19 Gratuity Valuation.

a) Defined benefit plans

Reconciliation of opening & closing balance of the present value of defined benefits obligations & Plan assets:

Particular	Gratuity	Gratuity
Period	2025-26	2024-25
Present value of the obligation at the beginning of the period	59.92	-
Interest cost	3.90	-
Current service cost	179.29	-
Benefits paid (if any)	-	-
Actuarial (gain)/loss	4.31	-
Present value obligation as at the end of the year	**247.41**	**59.92**

b) Bifurcation of total actuarial (gain) /loss on liabilities

Particular	Gratuity	Gratuity
Period	2025-26	2024-25
Actuarial gain/ losses from changes in Demographics assumptions (mortality)	Not Applicable	
Actuarial (gain) / losses from changes in assumptions	(1.77)	-
Experience Adjustment (gain)/ loss for Plan liabilities	6.08	-
Total amount recognized in other comprehensive Income	**4.31**	

c) The amount to be recognized in the balance sheet

Particular	Gratuity	Gratuity
Period	2025-26	2024-25
Opening gross defined benefit liability/ (asset)	59.92	
Expenses to be recognized in P&L	183.18	59.92
OCI- Actuarial (gain)/ loss-Total current period	4.31	-
Closing gross defined benefit liability/ (asset)	247.41	59.92

d) Expense recognized in the statement of Profit and Loss:

Particular	Gratuity
Period	2025-26
Interest cost	3.90
Current service cost	179.29
Past Service Cost	-
Expected return on plan asset	-
Expenses to be recognized in the statement of profit and loss	183.18

e) Other comprehensive (income) / expenses (Remeasurement)

Particular	Gratuity
Period	2025-26
Cumulative unrecognized actuarial (gain)/loss	-
Actuarial (gain)/loss - obligation	4.31
Actuarial (gain)/loss - plan assets	-
Total Actuarial (gain)/loss	4.31
Cumulative total actuarial (gain)/loss. C/F	4.31

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f) **Net Interest Cost**

Particular	Gratuity
Period	2025-26
Interest cost on defined benefit obligation	3.90
Interest income on plan assets	-
Net interest cost (Income)	3.90

g) **Experience adjustment:**

Particular	Gratuity
Period	2025-26
Experience Adjustment (Gain) / loss for Plan liabilities	6.08
Experience Adjustment Gain / (loss) for Plan assets	-

h) **Actuarial assumptions provided by the company and employed for the calculations are tabulated**

Particulars	Gratuity	Gratuity
Period	2025-26	2024-25
Discount rate	7.25%	6.50%
Salary Growth Rate	5.00%	5.00%
Mortality	IALM 2012-14	IALM 2012-14
Attrition / Withdrawal Rate (per Annum)	10.00%	10.00%

i) **Current Liability (*Expected payout in next year as per schedule III of the Companies Act, 2013) :**

Particulars	Gratuity	Gratuity
Years	2025-26	2024-25
Current Liability (Short Term)	105.06	32.55
Non Current Liability (Long Term)	142.35	27.37
Total Liability	**247.41**	**59.92**

j) **Sensitivity Analysis :**

Significant actuarial assumptions for the determination of the defined benefit obligation are discount rate and expected salary increase rate. Effect of change in mortality rate is negligible. Please note that the sensitivity analysis presented below may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumption would occur in isolation of one another as some of the assumptions may be correlated. The results of sensitivity analysis are given below:

Period	As on 31st March 2026
Defined Benefit Obligation (Base)	2,47,409 @ Salary Increase Rate : 5%, and discount rate :7.25%
Liability with x% increase in Discount Rate	2,38,512; x=1.00% [Change (4)%]
Liability with x% decrease in Discount Rate	2,57,438; x=1.00% [Change 4%]
Liability with x% increase in Salary Growth Rate	2,57,560; x=1.00% [Change 4%]
Liability with x% decrease in Salary Growth Rate	2,38,248; x=1.00% [Change (4)%]
Liability with x% increase in Withdrawal Rate	2,43,028; x=1.00% [Change (2)%]
Liability with x% decrease in Withdrawal Rate	2,51,669; x=1.00% [Change 2%]

k) **Maturity profile of projected benefit obligation: from the fund**

Particulars	For the year ended March 31, 2026
01 Apr 2026 to 31 Mar 2027	105.06
01 Apr 2027 to 31 Mar 2028	0.13
01 Apr 2028 to 31 Mar 2029	0.13
01 Apr 2029 to 31 Mar 2030	6.13
01 Apr 2030 to 31 Mar 2031	6.06
01 Apr 2031 Onwards	129.90

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28 Additional regulatory information required by Schedule III

a) Additional Regulatory Information pursuant to Clause 6L of General Instructions for preparation of Balance Sheet as given in Part I of Division I of Schedule III to the Companies Act, 2013, are given hereunder to the extent relevant and other than those given elsewhere in any other notes to the Financial Statements.

b) The Company do not have any immovable property which is not held in the name of Company.

c) The Company does not hold any benami property. No proceedings have been initiated on the Company or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

d) The Company has no borrowings from banks and financial institutions on the basis of security of current assets.

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

f) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income

g) The Company has no transactions during the financial year with the struck off companies under Companies Act, 2013 or Companies Act, 1956.

h) There is no income surrendered or disclosed by company as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

i) No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

j) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority

k) The Company has not advanced or loaned or invested funds to any other persons or entities, including foreign entities (Intermediaries) with the understanding that the Intermediary shall: a. b. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

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

m) The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

n) Valuation of property, plant and equipment and intangible asset the company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous financial year.

o) Compliance with approved schemes of arrangements The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

p) Registration of charges or satisfaction with Registrar of Companies There are no charges or satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period

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29 Segment Information

The board of directors of the Company, which has been identified as being the chief operating decision maker (CODM), evaluates the Company's performance, allocate resources based on the analysis of the various performance indicator of the Company. The Company is mainly engaged in the business of organising Golf Tournament domestic and internationally. Therefore, there is no separate reportable segment for the Company as the other segment does not exceeds the materiality limit of 10% as per the requirement of Ind AS 108 "Operating Segments".

30 THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT (MSMED) ACT, 2006

The Particulars of dues to Micro, Small and Medium Enterprises under Micro, Small and Medium Enterprises Development Act,2006 ("MSMED Act"), based on the information available with the Company:

Particulars	As at 31st March 2026	As at 31st March 2025
(a) the principal amount and the interest due thereon remaining unpaid to any supplier at the end of accounting period	3,465.95	921.89
(b) the amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006, along with the amount of the payment made to the supplier beyond the appointed day during the accounting period	-	-
(c) the amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the period) but without adding the interest specified under the MSMED Act 2006	-	-
(d) the amount of interest accrued and remaining unpaid at the end of accounting period	-	-
(e) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act 2006	-	-

This disclosure has been determined to the extent such parties have been identified on the basis of information available with the company.
The above information regarding Micro and Small Enterprises has been determined to the extent such parties have been identified on the basis of information available with the company. Vendors registered under Udyam as traders/pure trading entities have not been considered as suppliers for the purpose of disclosure under the MSMED Act, 2006.

31 Commitments:

Particulars	As at 31st March 2026	As at 31st March 2025
Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
Other commitments	-	-

32 Contingent Liabilities and Contingent assets

Particulars	As at 31st March 2026	As at 31st March 2025
Contingent liabilities of the company and claims against the company not acknowledged by the company as certified by the management for the period	-	-
Further, No contingent assets and contingent gains are probable to the company.	-	-

33 Other Disclousures:

(a) Expenditure in foreign currency- 3,839.57 thousand
(b) Income in foreign exchange- NIL

34 Ratios:

Details of ratios are as under: -

Ratio	Numerator	Denominator	31st March 2026	31st March 2025	Variance	Reason
(a) Current Ratio	Current Assets	Current Liabilities	1.23	0.96	27%	Due to increase in trade receivables and payables
(b) Debt-Equity Ratio	Total Debt	Shareholder's Equity	0.12	(3.83)	-103%	Decrease in loan
(c) Debt Service Coverage Ratio	Earnings available for debt service	Debt Service	8.83	NA		Loan repaid during current year
(d) Return on Equity Ratio	Net Profits after taxes	Average Shareholder's Equity	227%	-429%	-153%	Due to increase in share holder's equity
(e) Inventory turnover ratio	NA	NA	-	-		
(f) Trade Receivables turnover ratio	Net Sales	Avg. Trade Receivables	4.25	6.22	-32%	On account of increase in turnover and trade receivables
(g) Trade payables turnover ratio	Operational Cost	Average Trade Payables	5.77	7.85	-27%	Due to increase in Turnover and trade payables
(h) Net capital turnover ratio	Net Sales	Average working capital	27.30	(63.72)	-143%	Increase in turnover
(i) Net profit ratio	Net Profit after taxes	Net Sales	8%	-6%	-241%	Due to profit in the current year
(j) Return on Capital employed	Earning before interest and taxes	Capital Employed	1.360	3.79	-64%	Due to profit in the current year
(k) Return on investment	Return	Investment	NA	NA		

AGGARWAL & RAMPAL Chartered Accountants FRN: 003072N New Delhi

SLW MEDIA PRIVATE LIMITED

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35 **Corporate Social Responsbility**

As per Section 135 of the Act, a company, meeting the applicability threshold, needs to spend at least 2% at its average net profit for the immediately preceding three financial years on corporate social responsibility (CSR) activities and there is no requirement to comply this section of the Companies Act, 2013.

36 In the opinion of the management of the Group and to the best of their knowledge & belief, the value of current assets, loans and advances, if realized in the ordinary course of business would not be less than the amount at which they are stated in the balance sheet.

37 The Company has used an accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has been operating for all relevant transactions recorded in the software throughout the year. Additionally, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

38 Balances of the debtors & creditors and other personal accounts of the parties are subject to confirmation and reconciliation consequential effect (if any) on the account remained unascertained.

39 Previous year figures have been regrouped/ rearranged, wherever considered necessary to confirm to current year's classification.

As per our report attached
Aggarwal and Rampal
Chartered Accountants
F.R.No. 003072N

FRN: 003072N
New Delhi

Aditya Aggarwal
Partner
Membership No. : 515644
UDIN: 26515644XXHRBL3496

Place : New Delhi
Date : May 14, 2026

For and on behalf of SLW Media Private Limited

SLW MEDIA PRIVATE LIMITED

Anil Dev
Director
DIN-06869990

SLW MEDIA PRIVATE LIMITED

Varindra Sewak
Non Executive Director
DIN-07826164