RAJIV PRIYANKA & ASSOCIATES

Chartered Accountants
1st Floor, Uttam Palace, Sapru Marg, Lucknow, Uttar Pradesh, India, 226001

INDEPENDENT AUDITORS' REPORT

To the Members of
M/s Tekexcelrator Brands Private Limited
No. 453, BBMP No. 351/453 4th Sector HSR Layout Bangalore South KA 560102 IN

Report on the Financial Statements

We have audited the accompanying standalone financial statements of M/s Tekexcelrator Brands Private Limited (the company), which comprise the balance sheet as at 31st March 2026, the statement of Profit and Loss, Statement of Changes in Equity for the year then ended and notes to the financial statements including a summary of significant accounting policies and other explanatory information.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the 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 31st March 2026, its profit for the year ended as on that date."

Basis for Opinion

We conducted our audit 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 FS 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Standalone 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 standalone financial statements that give a true and fair view of the financial position and financial performance, changes in equity of the company in accordance with the accounting principles generally accepted in India including the accounting standards specified under Section 133 of the Act, read with rule of 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and deducting frauds and other irregularities; selection and application of appropriate accounting policies; making judgment and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for insuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of Directors are also responsible for overseeing the company's financial reporting process.



Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone 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 the Company is covered under the category of exempted company as per provisions of the Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of Section 143(11) of the Companies Act, 2013, hence no comments are being given on the matters specified in the said Order.

2 As required by section 143(3) of the Act, 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 purpose of our audit;

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

c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report referred to in this report are in agreement with the books of account;

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

e) In our opinion, the Balance Sheet and the Statement of Profit and Loss dealt with by this report are in compliance with the Accounting Standards referred to in Section 133 of the Companies Act, read with Rule 7 of the companies (Accounts) Rules, 2014;

f) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, clause (i) of the section 143(3) of Companies Act, 2013 is not applicable as per Notification No. G.S.R. 583 (E) dated 13th Day of June, 2017.

g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.

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

i) The Company does not have any pending litigations which would impact its financial position.

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

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



iv) In our opinion and according to the information and explanations given to us, that no dividend declared or paid during the year the Company is in compliance with Section 123 of the Act.

v) a) The management has represented that 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 person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries. Based on reasonable audit procedures adopted by us, nothing has come to our notice that such representation contains any material misstatement.

b) The management has represented that no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, 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. Based on reasonable audit procedures adopted by us, nothing has come to our notice that such representation contains any material misstatement.

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

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, and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For Rajiv Priyanka & Associates
Chartered Accountants
FRN: 006513C



(Rajiv Agarwal)
Partner
Membership No. 416812

Date: 25/08/2026
Place: Lucknow
1st Floor, Uttam Palace, Sapru Marg, Lucknow, Uttar Pradesh, India, 226001
Unique Document Identification Number is 26073268QJSRLA5274

RAJIV PRIYANKA & ASSOCIATES

Chartered Accountants

1st Floor, Uttam Palace, Sapru Marg, Lucknow, Uttar Pradesh, India, 226001

ANNEXURE TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF TEXEXCELRATOR BRANDS PRIVATE LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of M/s Tekexcelrator Brands Private Limited ("the Company") as of 31st March 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence I/we have obtained is sufficient and appropriate to provide a basis for my /our audit opinion on the Company's internal financial controls system over financial reporting.

RAJIV PRIYANKA & ASSOCIATES CA CHARTERED ACCOUNTANTS LUCKNOW

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India"

For Rajiv Priyanka & Associates
Chartered Accountants
FRN: 006513C



(Rajiv Agarwal)
Partner
Membership No. 416812

Date: 25/08/2026
Place: Lucknow

1st Floor, Uttam Palace, Sapru Marg, Lucknow, Uttar Pradesh, India, 226001

M/s Tekexcelrator Brands Private Limited
No. 453, BBMP No. 351/453 4th Sector HSR Layout Bangalore South KA 560102 IN
CIN- U62099KA2023PTC171244
GSTIN - 29AAJCT9765F1ZM

BALANCE SHEET AS ON 31st March 2026

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
1	2	3	4
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share Capital	3	100,000.00	100,000.00
(b) Reserve & Surplus	4	800,960.76	664,468.67
(c) Money received against share warrants			
2 Share application money pending allotment			
3 Non Current liabilities			
(a) Long Term Borrowings	5	6,156,393.00	6,139,542.00
(b) Deferred Tax Liabilities (net)		-	-
(c) Other Long Term Liabilities	6	-	-
(d) Long-term Provisions	7	-	-
4 Current liabilities			
(a) Short-term Borrowings	8	-	-
(b) Trade Payable	9		
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		-	-
(c) Other Current Liabilities	10	15,666,645.00	10,006,158.00
(d) Short-term Provisions	11	155,462.00	716,413.00
TOTAL		22,879,460.76	17,626,581.67
II. ASSETS			
1 Non-current assets			
(a) Property Plant and Equipment and Intangible Assets			
(i) Property Plant and Equipment	12	-	-
(ii) Intangible Assets	12	-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current Investments	13	-	-
(c) Deferred Tax Asset (net)		-	-
(d) Long-term Loans and Advances	14	-	-
(e) Other Non-current Assets	15	-	-
2 Current assets			
(a) Current Investments	16	-	-
(b) Inventories	17	5,593,576.75	5,483,003.71
(c) Trade Receivable	18	113,485.00	-
(d) Cash & Cash Equivalents	19	6,806.81	10,564.25
(e) Short-term Loans & Advances	20	-	-
(f) Other Current Assets	21	17,165,592.20	12,133,013.71
Notes forming part of the financial statement	1 to 43		
TOTAL		22,879,460.76	17,626,581.67
		0.00	0.00

As per our report of even date on separate sheet
For Rajiv Priyanka & Associates
Chartered Accountants
FRN: 006513C

(Rajiv Agarwal)
Partner
Membership No. 416812

Date: 25/08/2026
Place: Lucknow

For Tekexcelrator Brands Private Limited

For TEKEXCELRATOR BRANDS PVT. LTD.

(Sunit Kumar Mishra)
Director
DIN: 05124540

(Vipin Tripathi) DIRECTOR
Director
DIN: 10072853

M/s Tekexcelrator Brands Private Limited

No. 453, BBMP No. 351/453 4th Sector HSR Layout Bangalore South KA 560102 IN

Statement of Profit & Loss Account for the year ended on 31st March 2026

	Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
I.	Revenue from operations	22	3,404,058.37	3,970,559.67
II.	Other income	23	-	-
III.	**Total Revenue**		3,404,058.37	3,970,559.67
	Expenses:			
	Purchases of Stock-in-Trade	24	110,573.04	5,483,003.71
	Changes in Inventories of Stock-in-Trade	25	(110,573.04)	(5,483,003.71)
	Employee Benefits Expense	26	665,040.00	802,228.00
	Finance Cost	27	-	-
	Depreciation and amortization expense		-	-
	Other expenses	28	2,535,460.28	2,531,760.64
IV.	**Total expenses**		3,200,500.28	3,333,988.64
V.	**Profit before exceptional and extaordinary items (III-IV)**		**203,558.09**	**636,571.03**
VI.	Exceptional items		-	-
VII.	Extraordinary items		-	-
VIII.	**Profit before tax (V-VI-VII)**		**203,558.09**	**636,571.03**
	Tax expense:			
IX.	(1) Current tax		55,000.00	150,000.00
X.	(2) Deferred tax		-	-
XI.	**Profit (Loss) for the period (VIII-IX-X)**		**148,558.09**	**486,571.03**
XII.	Earnings per equity share:			
	(1) Basic		0.85	48.66
	(2) Diluted		0.85	48.66
	Notes forming part of the financial statement	1 to 43		

As per our report of even date on separate sheet
For Rajiv Priyanka & Associates
Chartered Accountants
FRN: 006513C

RAJIV PRIYANKA & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW

(Rajiv Agarwal)
Partner
Membership No. 416812

For Tekexcelrator Brands Private Limited

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

(Sunit Kumar Mishra)
Director
DIN: 05124540

(Vipin Tripathi)
Director
DIN: 10072853

Date: 25/08/2026
Place: Lucknow

3. SHARE CAPITAL

i. Equity Share Capital

Particulars	31st March 2026		31st March 2025	
	Number	Amount	Number	Amount
Authorised				
Equity Shares of par value `10/- each	100,000	1,000,000.00	100,000	1,000,000.00
Issued, Subscribed & Paid up				
Equity Shares of par value `10/- each	10,000	100,000.00	10,000	100,000.00
Total	**10,000**	**100,000.00**	**10,000**	**100,000.00**

ii. Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period;

Particulars	Equity Shares		Preference Shares	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	10,000	100,000.00	-	-
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	**10,000**	**100,000.00**	**-**	**-**

iii. Shares in the company held by each shareholder holding more than 5 percent shares specifying the number of shares held

Name of Shareholder	31st March 2026		31st March 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
(Vipin Tripathi)	5,000	50.00	5,000	50.00
(Sunit Kumar Mishra)	5,000	50.00	5,000	50.00

iv. Terms/Rights attached to equity shares

The company has only one class of equity shares having a par value of ` 10 per share. Each holder of equity shares is entitled to one vote per share. 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. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

v. Disclosure requirements for five years

During the period of five years immediately preceding the date as at which the Balance Sheet is prepared, no equity/preference shares has been issued as Fully paid up pursuant to contract(s) without payment being received in cash.

During the period of five years immediately preceding the date as at which the Balance Sheet is prepared, no equity/preference shares has been issued as Fully paid up by way of bonus shares.

During the period of five years immediately preceding the date as at which the Balance Sheet is prepared, no equity/preference shares has been bought back.

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

RAJIV PRIYANKA & ASSOCIATES
CHARTERED ACCOUNTANTS
LUCKNOW

vi. No securities are convertible into equity/preference shares issued along with the earliest date of conversion in descending order starting from the farthest such date;
vii There are no calls which are unpaid by the directors and officers;
viii No shares have been forfeited during the year ;

ix Shareholding pattern of promoters of the company
Shares held by promoters at the end of the year

Promoter Name	No. of Shares		% change during the year	% of total shares at the end of year
	at the beginning of year	at the end of the year		
(Vipin Tripathi)	5,000	5,000	0.00%	50.00
(Sunit Kumar Mishra)	5,000	5,000	0.00%	50.00
Total	10,000	10,000		100.00

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

RAJIV PRIYANKA & ASSOCIATES
CHARTERED ACCOUNTANTS
LUCKNOW

M/s Tekexcelrator Brands Private Limited

No. 453, BBMP No. 351/453 4th Sector HSR Layout Bangalore South KA 560102 IN

4. RESERVE & SURPLUS

S. No.	Particulars	31st March 2026	31st March 2025
		Amount	Amount
(a)	**Securities Premium**	-	-
(b)	**Surplus**		
	Opening balance	664,468.67	179,584.64
	(+) Net Profit/(Net Loss) For the current year	148,558.09	486,571.03
	(-) Income tax for Previous Year	12,066.00	1,687.00
	Closing Balance	800,960.76	664,468.67
		800,960.76	**664,468.67**
Total			

5. LONG TERM BORROWING

S. No.	Particulars	31st March 2026		31st March 2025	
		Non Current	Current	Non Current	Current
(a)	Bonds/ Debentures (refer 1)	-	-	-	-
(b)	Term Loan	-	-	-	-
	Secured				
i	from banks	-	-	-	-
ii	from other parties	-	-	-	-
	Unsecured				
i	from banks	-	-	-	-
ii	from other parties	6,156,393.00	-	6,139,542.00	-
		-	-	-	-
(c)	Deferred Payment Liabilities	-	-	-	-
(d)	Deposits	-	-	-	-
(e)	loan and advances from related parties	-	-	-	-
		-	-	-	-
(f)	other loan and advances(specify nature)				
Total		**6,156,393.00**	**-**	**6,139,542.00**	**-**

6. OTHER LONG TERM LIABILITIES

S. No.	Particulars	31st March 2026	31st March 2025
		Amount	Amount
	Trade Payables (Non current in nature);	-	-
	Others	-	-
Total		-	-

For TEKEXCELRATOR BRANDS PVT. LTD.

DIRECTOR

For TEKEXCELRATOR BRANDS PVT. LTD.

DIRECTOR

RAJIV PRIYANKA & ASSOCIATES
CHARTERED ACCOUNTANTS
LUCKNOW

7. LONG TERM PROVISIONS

S. No.	Particulars	31st March 2026	31st March 2025
		Amount	Amount
	Provision for employee benefits;	-	-
	Others (specify nature)	-	-
	Total	-	-

8. Short Term Borrowing

S. No.	Particulars	31st March 2026	31st March 2025
		Amount	Amount
(a)	Loans repayable on demand;		
i	from banks.	-	-
		-	-
		-	-
ii	from other parties	-	-
(b)	Current maturities of long term borrowing	-	
(c)	Loans and advances from related parties;	-	-
(d)	Deposits;	-	-
(e)	Credit Card	-	-
	Total	-	-

9. TRADE PAYABLES

S. No.	Particulars	31st March 2026	31st March 2025
		Amount	Amount
a	Secured, considered good;	-	-
b	Unsecured, considered good;	-	-
c	Doubtful.	-	-
	Total	-	-

Trade Payables ageing schedule 31st March 2026

S. No.	Particulars	Outstanding for following periods from due date of payment				
		<1year	1-2 years	2-3 years	>3 years	Total
(i)	MSME	-	-	-	-	-
(ii)	Others	-	-	-	-	-
(iii)	Disputed dues - MSME	-	-	-	-	-
(iv)	Disputed dues - Others	-	-	-	-	-
	Total	-	-	-	-	-

Trade Payables ageing schedule 31st March 2025

S. No.	Particulars	Outstanding for following periods from due date of payment				
		<1year	1-2 years	2-3 years	>3 years	Total
(i)	MSME	-	-	-	-	-
(ii)	Others	-	-	-	-	-
(iii)	Disputed dues - MSME	-	-	-	-	-
(iv)	Disputed dues - Others	-	-	-	-	-
	Total	-	-	-	-	-

For TEKEXCELRATOR BRANDS PVT. LTD.

DIRECTOR

For TEKEXCELRATOR BRANDS PVT. LTD.

DIRECTOR

RAJIV PRIYANKA & ASSOCIATES
CA
CHARTERED ACCOUNTANTS
LUCKNOW

10. OTHER CURRENT LIABILITIES

S. No.	Particulars	31st March 2026	31st March 2025
		Amount	Amount
(a)	Statutory Audit Fees Payable	-	-
(b)	Professional Fees Payable	-	-
(c)	Remuneration to Directors Payable	-	-
(d)	GST Payable	-	-
(e)	TCS Payable	-	-
(f)	Other Payables	15,666,645.00	10,006,158.00
(g)	Statutory Audit Fees Payable	-	-
	Total	**15,666,645.00**	**10,006,158.00**

11. SHORT TERM PROVISIONS

S. No.	Particulars	31st March 2026	31st March 2025
		Amount	Amount
(a)	Provision for employee benefits.	-	-
(b)	**Others (specify nature).**		
	Audit Fees Payable	35,000.00	15,000.00
	TDS Payable	65,462.00	551,413.00
	Provision for Income Tax	55,000.00	150,000.00
	Total	**155,462.00**	**716,413.00**

For TEKEXCELRATOR BRANDS PVT. LTD.

DIRECTOR

For TEKEXCELRATOR BRANDS PVT. LTD.

DIRECTOR

RAJIV PRIYANKA & ASSOCIATES
CA
CHARTERED ACCOUNTANTS
LUCKNOW

13. NON CURRENT INVESTMENT

S. No.	Particulars	31st March 2026 Amount	31st March 2025 Amount
a	Fixed Deposit	-	-
	Total	-	-

14. LONG TERM LOANS & ADVANCES

S. No.	Particulars	31st March 2026 Amount	31st March 2025 Amount
a	Capital Advances;	-	-
b	Loans and advances to related parties		
	(a) Secured, considered good;	-	-
	(b) Unsecured, considered good;	-	-
	(c) Doubtful.	-	-
c	Others		
	(a) Secured, considered good;	-	-
	(b) Unsecured, considered good;		
i	Balance with Government Authorities		
	TCS (A.Y. 2024-25)	-	-
	TCS (A.Y. 2025-26)	-	-
	TCS (A.Y. 2026-27)	-	-
ii	Technical Know How	-	-
	(c) Doubtful.	-	-
	Total	-	-

** Loans and Advance given to related parties are repayable on demand;

Type of Borrower		31st March 2026 Amount	31st March 2025 Amount
Related Parties	Amount of Loan Outstanding	-	-
	% of the total Loans & Advances		

15. OTHER NON CURRENT ASSETS

S. No.	Particulars	31st March 2026 Amount	31st March 2025 Amount
a	Security Deposit		
	Security for office	-	-
	Security for Mobile	-	-
	Total	-	-

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

RAJIV PRIYANKA & ASSOCIATES
CHARTERED ACCOUNTANTS
LUCKNOW

16. CURRENT INVESTMENT

S. No.	Particulars	31st March 2026 Amount	31st March 2025 Amount
a	Investment		
	Total	-	-

17. INVENTORIES

S. No.	Particulars	31st March 2026 Amount	31st March 2025 Amount
b	Stock-in-Trade	5,593,576.75	5,483,003.71
	Total	**5,593,576.75**	**5,483,003.71**

18. TRADE RECEIVABLES

S. No.	Particulars	31st March 2026 Amount	31st March 2025 Amount
a	Secured, considered good;	113,485.00	-
b	Unsecured, considered good;	-	-
c	Doubtful.	-	-
	Total	**113,485.00**	-

For TEKEXCELRATOR BRANDS PVT. LTD.

DIRECTOR

For TEKEXCELRATOR BRANDS PVT. LTD.

DIRECTOR

RAJIV PRIYANKA & ASSOCIATES
CHARTERED ACCOUNTANTS
LUCKNOW

Trade Receivables ageing schedule for trade receivables outstanding 31st March 2026

Particulars	Undisputed Trade Receivables - Considered good	Undisputed Trade Receivables - Considered doubtful	Disputed Trade Receivables - Considered good	Disputed Trade Receivables - Considered doubtful
Outstanding for following periods from due date of payment				
< 6 M	113,485.00	-	-	-
6M - 1Y	-	-	-	-
1Y - 2Y	-	-	-	-
2Y - 3Y	-	-	-	-
> 3Y	-	-	-	-
Total	**113,485.00**	**-**	**-**	**-**
Grand Total				**113,485.00**
Less: Allowance for doubtful trade receivables				-
Trade Receivables as at 31st March 2026				**113,485.00**

Trade Receivables ageing schedule for trade receivables outstanding 31st March 2025

Particulars	Undisputed Trade Receivables - Considered good	Undisputed Trade Receivables - Considered doubtful	Disputed Trade Receivables - Considered good	Disputed Trade Receivables - Considered doubtful
Outstanding for following periods from due date of payment				
< 6 M	-	-	-	-
6M - 1Y	-	-	-	-
1Y - 2Y	-	-	-	-
2Y - 3Y	-	-	-	-
> 3Y	-	-	-	-
Total	**-**	**-**	**-**	**-**
Grand Total				-
Less: Allowance for doubtful trade receivables				-
Trade Receivables as at 31st March 2025				-

19. CASH & CASH EQUIVALENTS

S. No.	Particulars	31st March 2026 Amount	31st March 2025 Amount
a	Balances with banks - Kotak Mahindra Bank - 6628	6,806.81	10,564.25
		-	-
b	Cheques, drafts on hand;	-	-
c	Cash on hand;	-	-
d	Others (specify nature).	-	-
	Total	**6,806.81**	**10,564.25**

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

RAJIV PRIYANKA & ASSOCIATES
CHARTERED ACCOUNTANTS
LUCKNOW

20. SHORT TERM LOANS & ADVANCES

S. No.	Particulars	31st March 2026 Amount	31st March 2025 Amount
a	Loans and advances to related parties		
	(a) Secured, considered good;	-	-
	(b) Unsecured, considered good;	-	-
	(c) Doubtful.	-	-
b	Others		
	(a) Secured, considered good; Input GST A/C	-	-
	(b) Unsecured, considered good;	-	-
	(c) Doubtful.	-	-
	Total	**-**	**-**

21. OTHER CURRENT ASSETS

S. No.	Particulars	31st March 2026 Amount	31st March 2025 Amount
a	TDS Receivable	68,556.00	162,066.00
b	Preliminary Expense	17,076,000.00	11,556,000.00
c	Other Receivable		
d	Others (input GST)	21,036.20	414,947.71
	Total	**17,165,592.20**	**12,133,013.71**

This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories.

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

RAJIV PRIYANKA & ASSOCIATES
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CHARTERED ACCOUNTANTS
LUCKNOW

22. REVENUE FROM OPERATIONS

S. No.	Particulars	31st March 2026	31st March 2025
		Amount	Amount
	Business Receipt	3,404,058.37	3,970,559.67
Total		**3,404,058.37**	**3,970,559.67**

23. OTHER INCOME

S. No.	Particulars	31st March 2026	31st March 2025
		Amount	Amount
	Commission	-	-
	Interest on FDR	-	-
	Rounded Off	-	-
Total		**-**	**-**

24. PURCHASE/COST OF MATERIAL CONSUMED

S. No.	Particulars	31st March 2026	31st March 2025
		Amount	Amount
	Purchase of IT Design	110,573.04	-
	Purchase of Cattle Feed	-	-
Total		**110,573.04**	**-**

25. CHANGE IN INVENTORIES OF FINISHED GOODS AND WORK IN PROGRESS

S. No.	Particulars	31st March 2026	31st March 2025
		Amount	Amount
	Closing Stock of Traded Goods	5,593,576.75	5,483,003.71
	Less: Opening Stock of Traded Goods	5,483,003.71	-
Total		**(110,573.04)**	**5,483,003.71**

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

RAJIV PRIYANKA & ASSOCIATES
CHARTERED ACCOUNTANTS
LUCKNOW

26. EMPLOYEE BENEFIT EXPENSES

S. No.	Particulars	31st March 2026	31st March 2025
		Amount	Amount
	Salary to Staff	665,040.00	802,228.00
	Director Remuneration	-	-
	Staff Welfare	-	-
	Contribution to Provident and Other Funds	-	-
	Gratuity	-	-
Total		**665,040.00**	**802,228.00**

27. FINANCE COST

S. No.	Particulars	31st March 2026	31st March 2025
		Amount	Amount
	Bank Charges	-	-
	Bank Interest	-	-
	Interest on Unsecured Loan	-	-
Total		**-**	**-**

28. OTHER EXPENSES

S. No.	Particulars	31st March 2026	31st March 2025
		Amount	Amount
1	Audit Fees	20,000.00	15,000.00
2	Computer Repair & Maintenance	-	-
3	Miscellaneous Expenses	-	-
4	Bank Charges	26,571.24	28,087.64
5	Business Promotion		329,759.00
6	Insurance	564,368.00	377,201.00
7	Loading & Unloading Charges	-	-
8	Legal Exp.	-	-
9	Income Tax Demand	-	-
10	Office Exp.	3,048.64	-
11	Office Rent	702,000.00	701,520.00
12	Software Expense	58,836.87	-
13	Postage & Telephone Exp.	-	-
14	Printing & Stationary	-	-
15	Processing Fees	-	-
16	ROC Filing Fees	-	-
17	Travelling & Conveyance	58,836.74	21,633.00
18	Interest on TCS	-	-
19	Digital Signature Certificate	-	-
20	E-Auction Registration Fees	-	-
21	Professional Fees	-	14,560.00
22	Loading Supervision Charges	-	-
23	Rounded Off	-	-
24	Prepaid Expense W/o	1,100,000.00	1,044,000.00
25	Vehicle Repair & Maintenance	1,798.79	-
26	Forest Transit Fees	-	-
Total		**2,535,460.28**	**2,531,760.64**

RAJIV PRIYANKA & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

M/s Tekexcelrator Brands Private Limited
No. 453, BBMP No. 351/453 4th Sector HSR Layout Bangalore South KA 560102 IN

DISCLOSURES UNDER ACCOUNTING STANDARDS

NOTE 29: RELATED PARTY TRANSACTIONS (AS -18)

Details of related parties:	
Description of relationship	**Names of related parties**
Key Management Personnel (KMP)	1. Sunit Kumar Mishra, Director 2. Vipin Tripathi, Director
Relative of KMP	Nil
Entities in which KMP / Relatives of KMP can exercise significant influence	Nil

Note: Related parties have been identified by the Management.

Details of related party transactions during the year ended 31st March 2026 and balances outstanding as at 31st March 2026

Particular	Relative of KMP	Entities in which KMP / relatives of KMP have significant influence	KMP	Total
Transactions during the year				
Interest Received	-	-	-	-
Interest Paid				
Managerial Remuneration				
Sitting Fee	-	-	-	-
Salary and Reimbursement of Expenses				
Loan Given				
Loan Repaid				
Balances outstanding at the end of the year				
Loan and Advance				
Borrowings				
1. Sunit Kumar Mishra, Director			5,706,393.00	
2. Vipin Tripathi, Director			450,000.00	
Investment				

Note: Figures in bracket relates to the previous year

REMUNERATION TO MANAGING DIRECTOR/WHOLE TIME DIRECTORS

Particulars	31st March 2026	31st March 2025
	Rs.	Rs.
a) Salary	0.00	0.00
b) Contribution to Provident Fund & Other Fund	0.00	0.00
c) Comission	0.00	0.00
d) Valueof unfurnished residential accomodation	0.00	0.00
e) Club Subscription	0.00	0.00
	0.00	**0.00**

RAJIV PRIYANKA & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

NOTE 30: DEFERRRED TAX (AS- 22)

Particulars	31st March 2026	31st March 2025
	Rs.	Rs.
Deferred Tax Asset :		
i) On account of timing difference of expenses which are allowable under Income Tax Laws in subsequent years	-	-
ii) On account of carried forward losses and unabsorbed depreciation	-	-
Deferred Tax Liability :		
i) On account of differences in written down value of fixed assets	-	-
Net Deferred Tax Asset / (Liability)	-	-

NOTE 31: SEGMENT REPORTING (AS 17)

(a) There is neither more than one business segment nor more than one geographical segment, segment information as per this Standard is not required to be disclosed.

a. The Company operates in only one business segment i.e. trading of coal. This is the principal activity for the company. The segment revenue is measured in the same way as in Statement of Profit and Loss.

b. The Company's revenue from geographical locations other than India are nil to the total revenue of the company

c. The company does not have any customer contributing to 10% or more to the total revenue.

(*b*) Non-current assets - All the non-current assets are located within India.

NOTE 32: EARNING PER SHARE (AS 20)

Particulars	31st March 2026	31st March 2025
	Rs.	Rs.
Earnings per share		
Basic & Diluted		
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	148,558	486,571
Weighted average number of equity shares (Basic)	10,000	10,000
Weighted average number of equity shares (Diluted)		
Par value per share	10.00	10.00
Earnings per share from continuing operations - Basic	14.86	48.66
Earnings per share from continuing operations - Diluted	14.86	48.66

NOTE 33: CONTINGENT LIABILITES AND COMMITMENTS

(i) CONTINGENT LIABILITIES

Particulars	31st March 2026	31st March 2025
	Rs.	Rs.
Dues, if any , including damages, penalty, interest on Income Tax, Electricity and other legal dues.*	Amount not ascertainable	Amount not ascertainable
Claims, if any, against the company not acknowledged as debts	--do--	--do--
Guarantees given by banks on behalf of the company	NIL	NIL

(ii) COMMITMENTS

The Company does not have any estimated amount of contracts remaining to be executed on the capital account and not provided for.

For TEKEXCELRATOR BRANDS PVT. LTD.

DIRECTOR

For TEKEXCELRATOR BRANDS PVT. LTD.

DIRECTOR

RAJIV PRIYANKA & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW

Note 34: Additional Regulatory Information

i) The Company has no immovable property.

ii) Company has not revalued its Property, Plant and Equipment, hence the company is not bound to disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

iii) The company has not granted loans or advances to promoters, directors, KMPs and the other related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

(a) repayable on demand or

(b) without specifying any terms or period of repayment

iv) The company has no capital work in progress hence the ageing schedule is not required.

v) Company has no Intangible assets under development, hence no disclosure required.

vi) The company do not hold any benami property, and no proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

vii) The Company has not availed any facilities from banks or financial institutions on the basis of security of current assets.

viii) The company has not been declared a wilful defaulter by any bank, financial institution, government, government authority or any other lender.

ix) The company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956

x) The company don't have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period.

xi) The company does not have any subsidiaries, associates, holding and hence the provision of number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.

xii) No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

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

(B) No funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, 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.

For TEKEXCELRATOR BRANDS PVT. LTD.

DIRECTOR

For TEKEXCELRATOR BRANDS PVT. LTD.

DIRECTOR

RAJIV PRIYANKA & ASSOCIATES CHARTERED ACCOUNTANTS

M/s Tekexcelrator Brands Private Limited
No. 453, BBMP No. 351/453 4th Sector HSR Layout Bangalore South KA 560102 IN

xiv) Financial Analytical Ratios for the financial year 2025-2026

Particulars	Numerator/Denominator	Current Year	Previous Year	Variance	Reason for Variance
(a) Current Ratio	Current asset /Current Liabilities	1.45	1.64	-12.03%	NA
(b) Debt-Equity Ratio	Total Debt /Shareholder's Equity	6.83	8.03	-14.92%	Debt Equity Ratio decreased primarily on account of repayment of borrowings during the year
(c) Debt Service Coverage Ratio	Earnings available for Debt Service / Debt Service	NA	NA	NA	NA
(d) Return on Equity Ratio	(NP after taxes - Preference dividend If any)/Average Shareholder's Equity	0.18	0.59	-69.66%	Return on Equity Ratio decreased primarily on account of decrease in operating profit during the year
(e) Inventory Turnover Ratio	Cost of goods sold OR sales/ Average Inventory	0.61	0.99	-38.12%	NA
(f) Trade Receivables Turnover Ratio	Net Credit Sales / Average Accounts Receivable	59.99	4.49	1236.11%	Trade Receivable Turnover Ratio decreased primarily on account of decrease in turnover.
(g) Trade payables Turnover Ratio	Net Credit Purchases / Average Trade Payables	NA	28.11	NA	Trade payable Turnover Ratio increased primarily on account of decrease in creditor.
(h) Net capital Turnover Ratio	Net Sales / Working Capital	0.49	1.15	-57.60%	Net capital turnover ratio decreased primarily on account of decrease in sales
(i) Net Profit Ratio	Net Profit / Net Sales	0.0436	0.1225	-64.39%	NA
(j) Return on Capital Employed	Earning before interest and taxes / Capital Employed	0.03	0.09	-68.72%	Return on Capital employed ratio increased primarily on account of repayment of borrowings during the year.
(k) Return on Investment	Net Profit/Capital Invested	0.16	0.64	-74.09%	NA

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

RAJIV PRIYANKA & ASSOCIATES
CA
CHARTERED ACCOUNTANTS
LUCKNOW

NOTE 35: OTHER STATUTORY DISCLOSURES

The Company has not declared or paid any dividend during the year.

During the year, the company has not surrendered or disclosed any income 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). Accordingly, there are no transaction which are not recorded in the books of accounts.

The Company has used the borrowings from banks and Financial Institution /Financial Company for the specific purpose for which was taken

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

CSR is not applicable to the Company.

NOTE 36: BALANCE CONFIRMATIONS

Certain balances under Trade Receivables (Note 17), Loan & Advances (Note 14 & 19) and Trade Payables (Note 9) are subject to confirmation and/or reconciliation as at the year end. Impact, if any consequent to such reconciliation on the assets/liabilities and/or income/expenditure is presently not ascertainable.

NOTE 37: MSME

The Company has not received any memorandum (as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium Enterprises Development Act, 2006) claiming their status as micro, small or medium enterprises. Consequently, the information required to be furnished in terms of para 6, after sub-para F of Part I of Schedule III to the Companies Act, 2013 with respect to the amount unpaid as at the year end to such enterprises together with the interest paid/payable to such parties has not been disclosed.

Further, in the absence of such information being available in respect of MSME as above, the "total outstanding dues of micro enterprises and small enterprises" as required to be disclosed vide para 4 (b) of Part I of Schedule III to the Companies Act, 2013 has been disclosed as nil on the face of the Balance Sheet . As a consequence, the total amount payable to suppliers as at the year end has been classified as "total outstanding dues of creditors other than Micro enterprises and small enterprises" under Trade Payables in the Balance Sheet.

NOTE 38: PAYMENT TO AUDITORS

Payments to the auditors comprises (net of GST tax input credit, where applicable):

Particulars	31st March 2026	31st March 2025
	Rs.	Rs.
As auditors - statutory audit	20,000	15,000
Professional Charges	-	-
Expenses	-	-
Total	20,000	15,000

NOTE 39: PROVISION FOR TAX & DEFERRED TAX

i) No provision has been made in Accounts in respect of the additional Income Tax Liability, if any, in excess of the provision made, if any, for the earlier assessment years , assessments in respect of which have not yet been made - Amount unascertainable.

ii) Provision for Current Tax & Deferred Tax includes:

Income Tax Payable	Rs	55,000.00
Deferred Tax Assets/Liabilities	Rs	-

For TEKEXCELRATOR BRANDS PVT. LTD.

DIRECTOR

For TEKEXCELRATOR BRANDS PVT. LTD.

DIRECTOR

RAHUL PRIYANKA & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW

NOTE 40: INFORMATION PURSUANT TO PARAGRAPH 5(viii) OF PART II OF SCHEDULE III TO THE COMPANIES ACT, 2013

Particulars	31st March 2026	31st March 2025
	Rs.	Rs.
a) Value of imports calculated on CIF basis	Nil	Nil
b) Expenditure in foreign currency	Nil	Nil
c) i) Total Value of all imported materials /spare parts / components consumed	Nil	Nil
ii) Total Value of all indigenous materials /spare parts / components similarly consumed and the percentage of each to the total consumption	Nil	Nil
d) Amount remitted in foreign currency on account of dividends	Nil	Nil
e) Earning in Foreign Exchange	Nil	Nil

NOTE 41: In the opinion of the Board, the Current Assets, Loans and Advances are approximately of the value stated if realised in the ordinary course of business. Subject to the Notes, the provisions for all liabilities are adequate and not in excess of the amounts considered reasonably necessary.

NOTE 42: Realization/Payments/Classification of balances of Banks, Unsecured Loans, Advances Recoverable in cash or in kind for value to be received, Sundry Debtors and Sundry Creditors etc. are as per books of accounts.

NOTE 43: Previous year's figures have been regrouped and / or re-arranged wherever necessary to conform with the current year disclosures. Comparative financial information in the respect to preceding year is included as an integral part of the current year's financial statements and is to be read in relation to the amounts and other disclosure relating to the current year.

As per our report of even date on separate sheet

For Rajiv Priyanka & Associates
Chartered Accountants
FRN: 006513C

RAJIV PRIYANKA & ASSOCIATES CHARTERED ACCOUNTANTS LUCKNOW

(Rajiv Agarwal)
Partner
Membership No. 416812

Date: 25/08/2026

For Tekexcelrator Brands Private Limited

For TEKEXCELRATOR BRANDS PVT. LTD.

(Sunit Kumar Mishra)
Director
DIN: 05124540

DIRECTOR

(Vipin Tripathi)
Director
DIN: 10072853

Notes to the Accounts for the Year Ended 31st March 2026

1. CORPORATE INFORMATION

Tekexcelrator Brands Private Limited (he Compan) (CIN U62099KA2023PTC171244) is a private limited company incorporated and domiciled in India, having it's registered office at No. 453, BBMP No. 351/453 4th Sector HSR Layout Bangalore South KA 560102 IN

The Company was incorporated on 14/3/2023 under the provisions of Companies Act 2013.
The Company is primarily engaged in the business as decribed in memorandum of association of the company.

2. SIGNIFICANT ACCOUNTING POLICIES:

A. Basis of preparation of Financial Statements

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013. The financial statements are prepared on accrual basis under the historical cost convention unless stated otherwise. The accounting policies have been consistently applied except where a newly issued accounting standard, if initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use. Management evaluates all recently issued or revised accounting standards on an ongoing basis

B. Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during 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. Difference between the actual results and estimates are recognised in the period in which the results are known/ materialised.

C. Property, Plant & Equipment (PPE) and intangible assets

(a) Property, Plant & Equipment (PPE)

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost specifically relatable to the acquisition/installation and directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

Subsequent expenditures related to an item of Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance

(b.) Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes, trade discounts and rebates less accumulated amortisation/depletion and impairment loss, if any. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use and net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets. Projects under which assets are not ready for their intended use are disclosed under Capital Work-in-Progress.

D. Depreciation, Amortisation and Depletion

(a.) Property, Plant & Equipment (PPE)

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written Down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013 (as amended up to date) during the year under consideration on a consistent basis, unless otherwise stated in respect of those assets, where useful life considered is different than those prescribed in Schedule II.

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

RAJIV PRIYANKA & ASSOCIATES
CHARTERED ACCOUNTANTS
LUCKNOW

(b.) Intangible Assets

These are amortised as under: Particular Amortisation / Depletion
Computer Software Over a period of 3 years
Depreciation on additions and deletions during the year are charged on pro-rata basis.

E. Impairment

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

F. Investments

Current investments are carried at lower of cost and quoted/fair value, computed category-wise. Non Current investments are stated at cost. Provision for diminution in the value of Non Current investments is made only if such a decline is other than temporary

G. Inventories

Items of inventories are measured at lower of cost (net of vat) and net realizable value after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase (net of VAT), and other cost incurred in bringing them to their respective present location and condition.
Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs necessary to make the sale.

H. Revenue Recognition

Revenue from sale of services is recognised when it can be reliably measured and it is reasonable to expect ultimate collection from concerned client. Other Incomes are being recognized when there is reasonable certainty of its ultimate realization/collection.

I. Employee Benefits

(a.) Short Term employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized during the period when the employee renders the service.

(b.) Retirement Benefits

At present Employees Provident Fund Act and Employees Gratuity Act are not applicable to the company.

J. Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consists of interest and other cost that an entity incurs in connection with the borrowing of funds

K. Taxation

Income tax is computed in accordance with Accounting Standard 22 (AS-22) – 'Accounting for Taxes on Income' issued by ICAI effective from April 1, 2001 and on the basis of assessable profits computed in accordance with the provisions of the Income Tax Act, 1961. Tax expenses are accrued in the same period as the revenue and expenses to which they relate. Provision, if any, required for current income tax is made on the tax liability payable on taxable income after considering tax allowances; deductions and expenses determined in accordance with the prevailing tax laws.

The differences that result between the profit offered for income taxes and the profit as per the financial statements are identified and thereafter a deferred tax asset or a deferred tax liability is recorded for timing differences, namely the differences that originate in one accounting period and reverse in another, based on the tax effect of the aggregate amount being considered. The tax effect is calculated on the accumulated timing differences at the end of an accounting period based on prevailing enacted or substantially enacted regulations. Where there are unabsorbed depreciation and carry forward losses under tax laws, deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that such deferred tax assets can be realised in future. Such assets are reviewed at each Balance Sheet date and written down or written up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR

RAJIV PRIYANKA & ASSOCIATES
CA
CHARTERED ACCOUNTANTS
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L. Provisions and Contingent Liabilities

The Company recognizes a provision when there is a present obligation as a result of a past event and it is probable that it would involve an outflow of resources and a reliable estimate can be made of the amount of obligation. Provisions are not discounted to its present value, and are determined based on the management's estimation of the obligation required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflected current management estimates.

A disclosure for a contingent liability is made where it is more likely than not that a present obligation or possible obligation would result in or involve an outflow of resources. When no present obligation or possibility exists and the possibility of an outflow of resources is remote, no disclosure or provision is made.

M. Earnings per Share

Basic earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the year. For the purpose of calculating Diluted Earnings per Share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential Equity shares.

For TEKEXCELRATOR BRANDS PVT. LTD.

DIRECTOR

For TEKEXCELRATOR BRANDS PVT. LTD.

DIRECTOR

RAJIV PRIYANKA & ASSOCIATES
CHARTERED ACCOUNTANTS
LUCKNOW

M/s Tekexcelrator Brands Private Limited
No. 453, BBMP No. 351/453 4th Sector HSR Layout Bangalore South KA 560102 IN

ANNEXURES ANNEXED TO AND FORMING PART OF FORM 3CD FOR THE YEAR ENDED ON 31st March 2026

ANNEXURE "3"

				31st March 2026	31st March 2026
I	Gross Profit/Turnover Calculation of Gross Profit & Turnover				
A.	Turnover :				
1	Sales			3,404,058.37	3,970,559.67
	Total (A)			3,404,058.37	
B.	Direct Cost :				
1	Cost of Sale of Goods Traded in				
	Opening Stock		5,483,003.71		0.00
	Add: Purchases		110,573.04		5,483,003.71
			5,593,576.75		5,483,003.71
	Less: Closing Stock		5,593,576.75	0.00	5,483,003.71
	Total (B)			0.00	0.00
	Gross Profit (A - B)			3,404,058.37	3,970,559.67
	Accounting Ratio	(3404058.37 / 3404058.37 X 100.00)		100.00 %	100.00
II	Net Profit/Turnover				
1	Net Profit as per Profit & Loss Account	203558.09		203,558.09	636,571.03
2	Turnover as above			3,404,058.37	3,970,559.67
	Accounting Ratio	(203558.09 / 3404058.37 X 100.00)		5.98 %	16.03
III					
1	Stock-in-Hand as per Sch. 7			5,593,576.75	5,483,003.71
2	Turnover as above			3,404,058.37	3,970,559.67
	Accounting Ratio	(5593576.75 / 3404058.37 X 100.00)		1.64	1.38
IV	Material Consumed/Finished Goods Produced			Not Applicable	

For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR
(Sunit Kumar Mishra)
Director
DIN: 05124540

For Tekexcelrator Brands Private Limited
For TEKEXCELRATOR BRANDS PVT. LTD.
DIRECTOR
(Vipin Tripathi)
Director
DIN: 10072853

Date: 25/08/2026
Place: Lucknow

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