D G M S & Co.
Chartered Accountants

Hiren J. Maru
B.Com., F.C.A., DISA, DIRM

INDEPENDENT AUDITOR'S REPORT

TO MEMBERS OF

AIMOTO WORKS PRIVATE LIMITED
CIN: - U26100TN2025PTC185641

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone Financial Results of Aimoto Works Private Limited (`the Company') which comprise the Balance Sheet as at 31st March 2026, and the Statement of Profit and Loss (Including Other Comprehensive Income) and Cash Flow Statement and the statement of Changes in Equity for the period ended, and notes to the financial statements, for year ended 31st March, 2026 (the statement including a summary of significant accounting policies and other explanatory information. (Hereinafter referred to as the "standalone financial statements").

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 Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view inconformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026 the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the companies Act, 2013 (the Act). Our responsibilities under those Standards arc further described in the Auditor's responsibilities for the Audit of the standalone Financial Results 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 ethics requirements that are relevant to our audit of the financial results under the provisions of the companies Act, 2013 and the Rules there under, 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters

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were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, we do not provide a separate opinion on these matters.

There are no Key Audit Matters Reportable as per SA 701 issued by ICAI.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, but does not include the financial statements and our auditor's report thereon. These reports are expected to be made available to us after the date of our auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the other information included in the above reports, if we conclude that there is material misstatement therein, we are required to communicate the matter to those charged with governance and determine the actions under the applicable laws and regulations.

Management's Responsibilities for the Standalone Financials Results

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 Responsibilities for the Audit of the Standalone Financial Results

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 standalone financial statements.

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

- Identify and assess the risks of material misstatement of the standalone 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 standalone financial statements, including the disclosures, and whether the standalone 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 financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, we give in "**Annexure A**", a statement on the matter specified in the paragraph 3 and 4 of the Order.

2. As required under provisions of section 143(3) of the Companies Act, 2013, we report that:
    a. We have obtained all the information and explanations which to the best of our knowledge and belief where necessary for the purposes of our audit;

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

c. The Balance Sheet and Statement of Profit and Loss including Other Comprehensive Income Statement of Cash Flow and Statement of Changes of Equity dealt with this report are in agreement with the books of account;

d. In our opinion, the Balance Sheet and Statement of Profit and Loss comply with the Ind AS specified in section 133 of the Act, read with relevant rule issued thereunder.

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

f. With respect to the adequacy of the internal financial controls over financial reporting of the company and operating effectiveness of such controls, referred to our separate report in "**Annexure B**".

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

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

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

(a) The Company has no pending litigations as at 31st March 2026 which would impact its financial position, and no disclosure is required in its standalone financial statements.

(b) The Company did not have any long-term and derivative contracts as at March 31, 2026.

(c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2026.

(d) The management has;

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

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
- Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

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

- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
- provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

(iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (d) (i) and (d) (ii) contain any material mis-statement.

(e) The company has not neither declared nor paid any dividend during the year under Section 123 of the Act.

(f) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023. Based on our examination, which included test checks, and other generally accepted audit procedures performed by us, we report that the company has used an accounting software "Tally Prime" for maintaining its books of account which has a feature of recording audit trail (edit log) facility 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.

FOR D G M S & Co.
(Chartered Accountants)
F. R. No. :0112187W

Date: 27th May 2026
Place: Mumbai



HIREN JAYANTILAL MARU
Partner
M. No.: 115279
UDIN: 26115279FESHIF3120

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENT OF AMIOTO WORKS PRIVATE LIMITED FOR THE YEAR ENDED 31st MARCH, 2026

In terms of the information and explanations given to us and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state as under:

(i) Property, Plant & Equipment and Intangible Assets:

a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not possess any Property, Plant and Equipment and Intangible Assets. Accordingly, the provisions of clauses 3(i)(a), 3(i)(b), 3(i)(c), and 3(i)(d) of the Order are not applicable to the Company.

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

(ii) Inventory and working capital:

a) The stock of inventory has been physically verified during the year by the Management at reasonable intervals. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.

b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets.

(iii) Investments, any guarantee or security or advances or loans given:

a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year.

1. The Company has not provided any loans or advances in the nature of loans or stood guarantee or provided security to any other entity during the year.

2. In our opinion, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;

3. In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments of principal amounts and receipts of interest have generally been regular as per stipulation.

4. In respect of loans granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.

5. No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.

6. The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii) (6) is not applicable.

(iv) Loan to directors:

a) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Further, the Company has complied with the provisions of Section 186 of the Companies Act, 2013 in relation to loans given and investments made.

(v) Deposits:

The company has not accepted any deposits from the public within the meaning of sections 73 to 76 or any relevant provisions of the 2013 act and the rules framed there under to the extent notified.

(vi) Maintenance of Cost Records:

According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by it (and/ or services provided by it). Accordingly, clause 3(vi) of the Order is not applicable.

(vii) Statutory Dues:

a) The company is regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Duty of Customs, GST, Cess and any other statutory dues applicable to it. According to the information and explanations given to us, there is no undisputed amounts payable in respect of income tax, sales tax, customs duty, excise duty and cess were in arrears, as at 31.03.2026 for a period of more than six months from the date they became payable.

b) According to the information and explanations given to us, there are no dues of sales tax, income tax, custom duty, wealth tax, GST, excise duty and cess which have not been deposited on account of any dispute.

(viii) Disclosure of Undisclosed Transactions:

a) There According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

(ix) Loans or Other Borrowings:

a) Based on our audit procedures and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

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

c) According to the information and explanations given to us, term loans were applied for the purpose for which the loans were obtained.

d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) Money Raised by IPOs, FPOs:

a) The Company has not raised moneys by way of initial public offer, Preferential Allotment or further public offer (including debt instruments) during the year and hence reporting under clause 3(x) (a) of the Order is not applicable.

b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

(xi) Fraud:

a) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the company or no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

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

c) As per information and explanations given to us no whistle blower complaints received by the Company during the year (and upto the date of this report).

(xii) Nidhi Company:

a) The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

(xiii) Related Party Transactions:

a) In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable Indian accounting standards.

(xiv) Internal Audit System:

a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

b) In the absence of internal audit reports, we have relied on other audit procedures to determine the nature, timing, and extent of our audit procedures.

(xv) Non-cash Transactions:

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

(xvi) Registration under section 45-IA of RBI Act, 1934:

a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi) (a), (b) and (c) of the Order is not applicable.

b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi) (d) of the Order is not applicable.

(xvii) Cash losses:

a) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

(xviii) Resignation of statutory auditors:

a) There has been no resignation of the statutory auditors of the Company during the year.

(xix) Material uncertainty on meeting liabilities:

a) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has

come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) Compliance of CSR:

a) According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to spent amount towards Corporate Social Responsibility (CSR) as per the provisions of section 135 of Companies' Act, 2013. Accordingly reporting under clause 3(xx)(a) of the Order is not applicable for the year.

FOR D G M S & Co.
(Chartered Accountants)
F. R. No. :0112187W



HIREN JAYANTILAL MARU
Partner
M. No.: 115279
UDIN: 26115279FESHIF3120

Date: 27th May 2026
Place: Mumbai

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENT OF AIMOTO WORKS PRIVATE LIMITED FOR THE YEAR ENDED 31st MARCH, 2026

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 **Aimoto Works Private Limited** ('the Company') as of 31st March, 2026 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the criteria for internal financial control over financial reporting 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 ICAI.

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 (the 'Guidance Note') issued by the Institute of Chartered Accountants of India (the 'ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' 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 and the Standards on Auditing, issued by the 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 ICAI. 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 judgment, 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

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 authorizations of management and directors of the company; and

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

Inherent Limitations of Internal Financial Controls 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.

FOR D G M S & Co.
(Chartered Accountants)
F. R. No. :0112187W



Date: 27th May 2026
Place: Mumbai

HIREN JAYANTILAL MARU
Partner
M. No.: 115279
UDIN: 26115279FESHIF3120

Aimoto Works Private Limited

Standalone Balance Sheet as at 31st March, 2026

CIN: U26100TN2025PTC185641

[₹ In Lakhs]

S.No	Particulars	Note No	As at March 31,2026
I	**ASSETS**		
1	**Non-current Assets**		
a	Property, Plant and Equipment		-
b	Financial Assets		
	i. Investments		-
	ii. Other Assets	2	0.50
c	Deferred Tax Asset (net)		-
	Total Non-Current Assets [1]		**0.50**
2	**Current Assets**		
a	Inventories		-
b	Financial Assets		
	i. Investments		-
	ii. Trade Receivables	3	14.34
	iii. Cash and Cash Equivalents	4	10.00
	iv. Other		-
c	Other Current Assets	5	6,192.16
	Total Current Assets [2]		**6,216.50**
	TOTAL ASSETS [1+2]		**6,217.00**
II	**EQUITY AND LIABILITIES**		
1	**EQUITY**		
a	Equity Share Capital	6	10.00
b	Other Equity	7	2.28
	Total Equity [1]		**12.28**
2	**LIABILITIES**		
A	**Non-current Liabilities**		
a	**Financial Liabilities**		
	i. Borrowings	8	6,200.89
B	Deferred Tax liabilities (net)		-
	Total Non-current Liabilities [2]		**6,200.89**
3	**Current Liabilities**		
a	**Financial Liabilities**		
	i. Borrowings		-
	ii. Trade Payables	9	1.26
	a. Due to Micro & Small Enterprises		-
	b. Due to Others		-
b	Other Current Liabilities	10	1.80
c	Provisions		-
d	Current Tax Liabilities (Net)	11	0.77
	Total Current Liabilities [3]		**3.83**
	TOTAL EQUITY AND LIABILITIES [1+2+3]		**6,217.00**

Statement of Material accounting policies

The accompanying summary of material accounting policies and other explanatory notes are an integral part of the financial statements.

This is the Balance Sheet referred to in our report of even date

For D G M S & Co.
Chartered Accountants
Firm Registration No. 0112187W

Hiren J Maru
Partner
Membership No. 115279
Place: Mumbai
Date: 27th May 2026

For and on behalf of the board of
Aimoto Works Private Limited

ESWARA RAO NANDAM
Director
DIN: 02220039

VISHAAL NANDAM
Director
DIN:07318680

Aimoto Works Private Limited

STANDALONE PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED 31st MARCH 2026

CIN: U26100TN2025PTC185641

[₹ In Lakhs]

S.No	Particulars	Note No	For the Period Ended March 31,2026
I	**INCOME**		
a	Revenue From Operations	12	13.55
b	Other Income		-
	Total Income		**13.55**
II	**EXPENSES**		
a	Cost of materials consumed	13	9.10
b	Changes in inventories of finished goods and work-in-progress		-
c	Purchase of Stock in Trade		-
d	Employee benefit expenses		-
e	Finance Cost		-
f	Depreciation and amortisation expense		-
g	Other expenses	14	1.41
	TOTAL EXPENSES		**10.51**
III	**PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX**		
	Exceptional items		
IV	**PROFIT BEFORE TAX**		**3.04**
	Tax Expense	15	0.77
V	**PROFIT AFTER TAX**		**2.28**
VI	**OTHER COMPREHENSIVE INCOME**		
	Items that will not be reclassified to profit or loss		0.00
	a. Change in fair value of FVOCI equity instruments		
	b. Income Tax expenses on above		
	TOTAL OTHER COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX		**0.00**
	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		**2.28**
	EARNINGS PER SHARE		
	- Basic after exceptional items		2.28
	- Diluted after exceptional items		2.28

Statement of Material accounting policies

The accompanying summary of material accounting policies and other explanatory notes are an integral part of the financial statements.

This is the Statement referred to in our report of even date

For D G M S & Co.
Chartered Accountants
Firm Registration No. 0112187W

Hiren J Maru
Partner
Membership No. 115279
Place: Mumbai
Date: 27th May 2026

For and on behalf of the board of
Aimoto Works Private Limited

ESWARA RAO NANDAM
Director
DIN: 02220039

VISHAAL NANDAM
Director
DIN:07318680

Aimoto Works Private Limited
Standalone Cash Flow Statement for the Period ended 31st March, 2026
CIN: U26100TN2025PTC185641

	Particulars	Period ended 31st March, 2026
A.	**Cash flow from operating activities**	
	Profit before Tax	3.04
	Adjustments for:	
	Depreciation and amortisation	-
	Finance costs	-
	Operating profit / (loss) before working capital changes	**3.04**
	Movements in Working Capital	
	Increase / (Decrease) Trade payables	1.26
	(Increase) / Decrease Trade Receivables	-14.34
	(Increase) / Decrease Other Non Current Financial Assets	-0.50
	(Increase) / Decrease Other current Assets	-6,192.16
	Increase / (Decrease) Other current liabilities	1.80
	Net Cash Generated/(Used in) Operations	**-6,203.93**
	Dividend & Dividend Tax Paid	
	Net cash flow from / (used in) operating activities (A)	**-6,200.89**
B.	**Cash flow from Investing activities**	
	Net cash flow from / (used in) investing activities (B)	-
C.	**Cash flow from financing activities**	
	Issued Share Capital	10.00
	Increase / (Decrease) Long Term Borrowings	6,200.89
	Net cash flow from / (used in) financing activities (C)	**6,210.89**
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	**10.00**
	Cash and cash equivalents at the beginning of the year	-
	Cash and cash equivalents at the end of the year *	**10.00**
	*** Comprises:**	
	(a) Cash on hand	-
	(b) Balances with banks	
	(i) In current accounts	10.00
	(ii) In deposit accounts	-
		10.00

The cash flow statement has been prepared in accordance with 'Indirect method' as set out in the Ind AS 7 on 'Cash Flow Statements', as specified in the Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rule, 2014.

This is the Statement referred to in our report of even date

For D G M S & Co.
Chartered Accountants
Firm Registration No. 0112187W

Hiren J Maru
Partner
Membership No. 115279
Place: Mumbai
Date: 27th May 2026

For and on behalf of the board of
Aimoto Works Private Limited

ESWARA RAO NANDAM Director DIN: 02220039

VISHAAL NANDAM Director DIN:07318680

Aimoto Works Private Limited
Statement of Changes in Equity as at 31st March, 2026
CIN: U26100TN2025PTC185641

A Equity Share Capital: [₹ In Lakhs]

Balance at the beginning of the current reporting period	Changes in Equity share capital during the current year	Balance at the end of the current reporting period
-	10.00	10.00

B Other Equity: [₹ In Lakhs]

Particulars	Retained Earnings
Opening as at 1st April, 2025	-
Profit for the year	2.28
Balance as at 31st March, 2026	2.28

This is the statement referred to in our report of even date

For D G M S & Co.
Chartered Accountants
Firm Registration No. 0112187W

Hiren J Maru
Partner
Membership No. 115279
Place: Mumbai
Date: 27th May 2026

For and on behalf of the board of
Aimoto Works Private Limited

ESWARA RAO NANDAM
Director
DIN: 02220039

VISHAAL NANDAM
Director
DIN:07318680

AIMOTO WORKS PRIVATE LIMITED
PERIOD ENDED ON 31ST MARCH, 2026
NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS

Note: - 1 Material accounting policies:

1.0 Corporate Information

AIMOTO WORKS PRIVATE LIMITED is a Private Limited Company, incorporated under the provisions of Companies Act, 2013 and having CIN: **U26100TN2025PTC185641**. The Company is mainly engaged in the design, development, prototyping, and manufacturing of Printed Circuit Boards (PCBs) and provide electronic design and engineering services, including all activities incidental or ancillary thereto. The Registered office of the Company is situated at Building No GB-200B Green Base Industrial & logistics Park, Vadakkupattu Village, Kanchipuram- 603204.

1.1 Basis of preparation of financial statements

a. Accounting Convention: -

These Standalone financial statements of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other relevant provisions of the Companies Act, 2013.

The financial statements have been prepared on an accrual basis under the historical cost convention except for certain financial instruments and other items that are measured at fair value at the end of each reporting period, as required by Ind AS. The financial statements are presented in accordance with the requirements of Division II of Schedule III to the Companies Act, 2013.

b. Functional and Presentation Currency

The functional and presentation currency of the company is Indian rupees. This financial statement is presented in Indian rupees. Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.

All amounts disclosed in the financial statements and notes thereto are presented in ₹ Lakhs and have been rounded off to the nearest lakh as permitted under Schedule III to the Companies Act, 2013, unless otherwise stated.

c. Use of Estimates and Judgments

The preparation of the Ind AS financial statements in conformity with the generally accepted accounting principles in India requires management to make estimates and assumptions that affect the reported amount of assets and liabilities as of the Balance Sheet date, reported amount of revenue and expenses for the period and disclosure of contingent labilities and contingent assets as of the date of Balance Sheet. The estimates and assumptions used in these Ind AS financial statements are based on management's evaluation of the relevant facts and circumstances as of the date of the Ind AS financial statements. The actual amounts may differ from the estimates used in the preparation of

AIMOTO WORKS PRIVATE LIMITED

the Ind AS financial statements and the difference between actual results and the estimates are recognized in the period in which the results are known/materialize.

Estimates and underlying assumptions are reviewed at each balance sheet date. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in future periods affected.

Particular, information about significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial Statement are as below:

1. Evaluation of recoverability of deferred tax assets/Liabilities;
2. Useful lives of property, plant and equipment and intangible assets;
3. Provisions and Contingencies;
4. Provision for income taxes, including amount expected to be paid/ recovered for uncertain tax positions;
5. Recognition of Deferred Tax Assets/Liabilities
6. Valuation of Financial Instruments;

d. Current and Non - Current Classification

The Company presents assets and liabilities in the Balance Sheet based on current/ non-current classification.

An asset / liability is treated as current when it is: -

i. Expected to be realized or intended to be sold or consumed or settled in normal operating cycle.

ii. Held primarily for the purpose of trading.

iii. Expected to be realized/ settled within twelve months after the reporting period, or.

iv. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets and liabilities are classified as non-current.

AIMOTO WORKS PRIVATE LIMITED

Deferred tax assets and liabilities are classified as non-current assets and liabilities respectively.

1.2 ACCOUNTING POLICIES:

(A) Statement of Cashflow

Standalone Cash Flows Statement of the company are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a noncash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing Cash Flows. The cash flows from operating, investing and financing activities of the Company are segregated.

(B) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and highly liquid investments with an original maturity of up to three month that are readily convertible into cash and which are subject to an insignificant risk of changes in value.

(C) Income Taxes

The tax expense for the period comprises of current tax and deferred income tax. Tax is recognized in Statement of Profit and Loss, except to the extent that it relates to items recognized in the Other Comprehensive Income or in Equity. In which case, the tax is also recognized in Other Comprehensive Income or Equity.

I. Current tax: -

Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the taxation laws prevailing in the respective jurisdictions. Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle the asset and the liability on a net basis.

II. Deferred tax: -

Deferred tax is recognized using the balance sheet approach. Deferred tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in financial statements.

Deferred tax asset is recognized to the extent that it is probable that taxable profit will be available against which such deferred tax assets can be realized. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized.

(D) Provisions and Contingencies

AIMOTO WORKS PRIVATE LIMITED

Provisions:

Provisions are recognised when there is a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance sheet date and are discounted to its present value as appropriate.

Contingent Liabilities:

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is termed as a contingent liability.

(E) Revenue recognition

Revenue is measured at fair value of the consideration received or receivable. Revenue is recognized when (or as) the Company satisfies a performance obligation by transferring a promised good or service (i.e. an asset) to a customer. An asset is transferred when (or as) the customer obtains control of that asset.

When (or as) a performance obligation is satisfied, the Company recognizes as revenue the amount of the transaction price (excluding estimates of variable consideration) that is allocated to that performance obligation.

The Company applies the five-step approach for recognition of revenue:

i. Identification of contract(s) with customers;

ii. Identification of the separate performance obligations in the contract;

iii. Determination of transaction price;
iv. Allocation of transaction price to the separate performance obligations; and

v. Recognition of revenue when (or as) each performance obligation is satisfied.

(F) Other income:

Interest: Interest income is calculated on effective interest rate, but recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

Dividend: Dividend income is recognised when the right to receive dividend is established.

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(G) Finance Cost

Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. Based on borrowings incurred specifically for financing the asset or the weighted average rate of all other borrowings, if no specific borrowings have been incurred for the asset.

Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

Borrowing costs include exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

All other borrowing costs are charged to the Statement of Profit and Loss for the period for which they are incurred.

(H) Earnings per share (EPS):

Basic EPS is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted EPS, the net profit or loss for the period attributable to equity shareholders and the weighted average number of additional equity shares that would have been outstanding are considered assuming the conversion of all dilutive potential equity shares. Earnings considered in ascertaining the EPS is the net profit for the period and any attributable tax thereto for the period.

(I) Fair Value Measurement:

The Company measures financial instruments such as investments in quoted share, certain other investments etc. at fair value at each Balance Sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability at the measurement date. All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole.

Level 1 -Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2 -Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

AIMOTO WORKS PRIVATE LIMITED

Level 3 -Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

(J) Financial Instruments:

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

Financial assets:

Initial recognition

Financial assets are recognized when the Company becomes a party to the contractual provisions of the instruments. Financial assets other than trade receivables and other specific assets are initially recognized at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognized at fair value, and transaction costs are expensed in the Statement of Profit and Loss.

Subsequent measurement

Financial assets, other than equity instruments, are subsequently measured at amortized cost, fair value through other comprehensive income or fair value through profit or loss on the basis of both:

i. The entity's business model for managing the financial assets and

ii. The contractual cash flow characteristics of the financial asset.

De-recognition

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers rights to receive cash flows from an asset, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognize the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Financial Liabilities:

Initial Recognition and Subsequent Measurement

All financial liabilities are recognized initially at fair value and in case of borrowings and payables, net of directly attributable cost. Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments. Changes in the amortized value of liability are recorded as finance cost.

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De-recognition

A financial liability is de-recognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit or loss.

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH 2026

Note No. 2 OTHER NON-CURRENT FINANCIAL ASSETS	[₹ In Lakhs]
Particulars	**As at March 31,2026**
Unsecured, considered good	
Capital Advances	
Security Deposits	0.50
Total	**0.50**

Note No. 3 TRADE RECEIVABLES	[₹ In Lakhs]
Particulars	**As at March 31, 2026**
Unsecured, considered good	14.34
Doubtful	-
Sub Total	**14.34**
Less: Allowance for expected credit losses	-
Total	**14.34**

Note No.3.1 Trade Receivables ageing schedule for the Period ended as on 31.03.2026							[₹ In Lakhs]
Particulars	**Outstanding for following periods from due date of payments**						**Total**
	Not Due	**Less than 6 mths**	**6 mths – 1 yr**	**1-2 yrs**	**2-3 yrs**	**More than 3 years**	
Undisputed trade receivables- considered good	-	14.34	-	-	-	-	14.34
Undisputed trade receivables- considered doubtful	-	-	-	-	-	-	-
Disputed trade receivables- considered good	-	-	-	-	-	-	-
Disputed trade receivables- considered doubtful	-	-	-	-	-	-	-
TOTAL	**-**	**14.34**	**-**	**-**	**-**	**-**	**14.34**

Note No. 4 CASH AND CASH EQUIVALENTS	[₹ In Lakhs]
Particulars	**As at March 31,2026**
Balances with Banks	
- In Current Accounts	10.00
Cash in hand	-
Total	**10.00**

Note No. 5 OTHER CURRENT ASSETS	[₹ In Lakhs]
Particulars	**As at March 31,2026**
Unsecured, considered good	
(a) Advances other than capital advances	
Advances to Suppliers	6,192.16
(b) Others	
Balances with statutory/ government authorities	-
Total	**6,192.16**

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NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE PEROD ENDED 31ST MARCH 2026

Note No. 6 EQUITY SHARE CAPITAL		[₹ In Lakhs]
Particulars	**As at March 31,2026**	
	No. of Shares	**Amount**
Authorized Share Capital	150,000	15.00
Total	**150000**	**15.00**
Issued and Subscribed Capital		
Equity Share Capital	100,000	10.00
Total	**100,000**	**10.00**

Note No. 6.1 Reconciliation of Number of Shares [₹ In Lakhs]

Particulars	**As at 31st March, 2026**	
Equity Shares	**No. of Shares**	**Amount**
Shares at the beginning of the year	-	-
Add: Further issued during the year	100,000	10.00
Total	100,000	10.00

Note No. 6.2 Terms/ Rights attached to the Equity Shares

The company has only one class of Equity shares having par value of Rs.10/- per share. Each shareholder is entitled to one vote per share.

Note No. 6.3 Shareholders holding more than 5% shares

Particulars	**As at 31-Mar-2026**	
	No. of Shares	**%**
Artificial Electronics Intelligent Material Limited	53,000	53.00%
Eswara Rao Nandam	27,000	27.00%
Vishaal Nandam	20,000	20.00%

Note No. 6.4 Shares held by Promoters at the end of the Period

Particulars	**As at 31-Mar-2026**	
	No. of Shares	**%**
Artificial Electronics Intelligent Material Limited	53,000	53.00%
Eswara Rao Nandam	27,000	27.00%
Vishaal Nandam	20,000	20.00%
Total	**100,000**	**100.00%**

Note No. 6.5 Details of Shares held by Holding Company :

Particulars	**As at 31-Mar-2026**	
	No. of Shares	**Amount**
Artificial Electronics Intelligent Material Limited	53,000	5.30

Note No. 6.6 Information regarding issue of shares in the last five years

i) The Company has not issued any shares without payment being received in cash.

ii) The Company has not issued any Bonus Shares or undertaken any buy back of Shares.

Note No. 7 OTHER EQUITY		[₹ In Lakhs]
Particulars		**As at March 31, 2026**
Retained Earnings		
Opening Balance	-	
(+)/(-) Profit/ Loss for the Current Year	2.28	
Total		2.28

AIMOTO WORKS PRIVATE LIMITED

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH 2026

Note No. 8 BORROWINGS (NON-CURRENT)	[₹ In Lakhs]
Particulars	**As at March 31,2026**
Secured	
a) From Banks	-
Unsecured	
a) Loan from Related Parties	
Loan from Related Parties	6,200.89
Total	**6,200.89**

Note No. 9 TRADE PAYABLES	[₹ In Lakhs]
Particulars	**As at March 31,2026**
Trade payable - Micro and small enterprises	-
Trade payable - Other than Micro and small enterprises	1.26
Total	**1.26**

Note No. 9.1 Trade Payable Aging Schedule as at March 31, 2026					
Particulars	**Outstanding for following periods from due date of payments**				**Total**
	Less than 1 Years	**1-2 yrs**	**2-3 yrs**	**More than 3 years**	
MSME	-	-	-	-	-
Others	1.26	-	-	-	1.26
Disputed dues -MSME -	-	-	-	-	-
Disputed dues -others	-	-	-	-	-
TOTAL	**1.26**	**-**	**-**	**-**	**1.26**

Note No. 10 OTHER CURRENT LIABILITIES	[₹ In Lakhs]
Particulars	**As at March 31,2026**
Statutory Dues	0.90
Advance from Customers	-
Others	0.90
Total	**1.80**

Note No. 11 CURRENT TAX LIABILITY	[₹ In Lakhs]
Particulars	**As at March 31,2026**
Current tax Liability	0.77
Total	**0.77**

AIMOTO WORKS PRIVATE LIMITED

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH 2026

Note No. 12 : REVENUE FROM OPERATIONS	[₹ In Lakhs]
Particulars	**For the Period Ended March 31,2026**
(a) Sale of products (excluding GST)	
Sale of Products	13.55
Sale of Services	-
TOTAL	**13.55**

Note No. 13 COST OF MATERIAL CONSUMED	[₹ In Lakhs]
Particulars	**For the Period Ended March 31,2026**
Raw Materials Consumption	
Opening Stock	0.00
Add: Purchases	9.10
Less: Closing Stock	0.00
TOTAL	**9.10**

Note No. 14 OTHER EXPENSES	[₹ In Lakhs]
Particulars	**For the Period Ended March 31,2026**
Electricity Expense	0.29
Rent	0.10
Audit Fees (Refer Note No.14.1)	1.00
Housekeeping Expenses	0.02
TOTAL	**1.41**

Note No. 14.1 AUDITOR REMUNERATION	[₹ In Lakhs]
Particulars	**For the Period Ended March 31,2026**
(a) For Statutory Audit	1.00
(b) For Tax Audit	-
(c) For Other Services	-
TOTAL	**1.00**

Note No. 15 TAX EXPENSES	[₹ In Lakhs]
Particulars	**For the Period Ended March 31,2026**
A. Current Tax	
Current tax on profit for the year	0.77
Change/ (Credit) in respect of current tax for earlier years	
TOTAL (A)	**0.77**
B. Deferred Tax	
Origination and reversal of temporary differences	
Charge in respect of deferred tax for earlier years	
TOTAL (B)	
Tax expense recognized in Statement of Profit and Loss TOTAL (A)+(B)	**0.77**
Tax expense recognized in Other Comprehensive Income	
TOTAL (A)+(B)	**0.77**

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH 2026

Note No. 16 EARNINGS PER SHARE	[₹ In Lakhs]
Particulars	**For the Period Ended March 31,2026**
Profit attributable to equity shareholders of the Company for basic and diluted EPS	2.28
Weighted average number of equity shares for basic EPS	100000
Weighted average number of shares for diluted EPS	100000
Basic Earnings per equity share (in `) Rs	2.28
Diluted Earnings per equity share (in `) Rs.	2.28

Note No 17: DISCLOSURE UNDER MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006	[₹ In Lakhs]
Particulars	**For the Period Ended March 31,2026**
Trade Payables pertaining to dues to Micro and Small Enterprises	-
The principal amount and interest due thereon remaining unpaid to any supplier as at the end of each accounting year	-
The amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-
The amount of interest accrued and remaining unpaid at the end of each accounting year	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-



Note No. 18 FINANCIAL INSTRUMENTS - CAPITAL MANAGEMENT

For the purpose of the capital management, capital includes issued equity capital, securities premium and all other equity reserves attributable to the equity holders of the parent. The primary objective of the Company's capital management is to maximise the shareholder value.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company includes within net debt, interest bearing loans and borrowings, less cash and cash equivalents, excluding discontinued operations.

Particulars	As at 31st March, 2026
Borrowings	6,200.89
Less: Cash and cash equivalents	-10.00
Net debts	6,190.89
Capital(Net equity)	**12.28**
Capital and net debt	**6,203.17**
Gearing ratio	**0.998**

Note No. 19 FINANCIAL INSTRUMENTS - FINANCIAL RISK MANAGEMENT

The Company's Board of Directors have overall responsibility for the establishment and oversight of the Company's risk management framework. The Board of Directors is responsible for developing and monitoring the Company's risk management policies.

The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

Note No. 19.1 Market Risk

The Company is exposed to market risks such as price, interest rate fluctuation and foreign currency rate fluctuation risks, capital structure and leverage risks.

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of change in market prices.

Note No. 19.2 Foreign Currency Risk Management:

is reviewed periodically with reference to the approved foreign currency risk management policy followed by the Company.

Note No. 19.3 Liquidity Risk Management :

Liquidity risk refers to the risk that the Company cannot meet its financial obligations. The Company manages liquidity risk by maintaining adequate reserves and banking facilities by continuously monitoring forecast and actual cash flows and by matching maturing profiles of financial assets and financial liabilities in accordance with the approved risk management policy of the Company. The Company invests its surplus funds in bank fixed deposits which carry minimal mark to market rates.

Interest Rate Risk Management

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's borrowings consist solely of loans from related parties. Since these loans are interest-free, the Company's profit or loss and equity are not exposed to significant risks of fluctuations in market interest rates.

Liquidity and Interest Risk Tables :

The following tables detail the Company's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay. The tables include both interest and principal cash flows.

To the extent that interest flows are floating rate, the undiscounted amount is derived from interest rate curves at the end of the reporting period. The contractual maturity is based on the earliest date on which the Company may be required to pay.

AIMOTO WORKS PRIVATE LIMITED

[₹ In Lakhs]

Particulars	Carrying amount	Less than 1 year	1 to 3 years	3 to 5 years
31st March, 2026				
Non-derivative financial liabilities				
Borrowings	6,200.89	-	6,200.89	
Lease Liabilities (Non current and current)	-	-	-	-
Trade Payables	1.26	1.26	-	-
Total	6,202.15	1.26	6,200.89	-

The Company has sufficient current assets comprising of Trade receivables, Cash and cash equivalents, Other bank balances, Loans and other current financial assets to manage the liquidity risk, if any, in relation to current financial liabilities. Based on the contractual due dates of the loan from related parties and explicit written confirmations from the related parties, the related parties will continue to provide financial support to enable the Company to meet its liabilities as they fall due.

Note No. 19.4 Credit Risk :

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers. The carrying amount of financial assets represents the maximum credit exposure. The average credit period on sale of products ranges from 30 to 60 days.

Trade receivables
Credit risk arises from the possibility that customers may not be able to settle their obligations as agreed. To manage this, the businesses periodically assesses the financial reliability of customers, taking into account the financial condition, current economic trends, analysis of historical bad debts and ageing of accounts receivable.

Cash & Cash Equivalents
Company maintains its cash and cash equivalents with credit worthy banks and reviews it on ongoing basis. The credit worthiness of such banks is evaluated by the management on an ongoing basis and is considered to be good.

Note No. 19.5 Fair value of financial assets and financial liabilities that are not measured at fair value (but fair value disclosures are required)

The Management considers that the carrying amount of financial assets and financial liabilities recognized in the financial statements approximate their fair values.

Note No. 19.6 Offsetting of Financial Assets and Financial Liabilities
The Company does not offsets financials assets and financial liabilities.

Note No. 20 FINANCIAL INSTRUMENTS - FAIR VALUES MEASUREMENTS [₹ In Lakhs]

Particulars	As at 31st March, 2026
Financial Assets	
Measured at Amortised Cost	
Current	
Trade receivables	14.34
Cash and Cash equivalents	10.00
Other financial asset	-
Financial Liabilities	
Measured at Amortised Cost	
Non-current	
Borrowings	6,200.89
Current	
Borrowings	-
Trade Payables	1.26

Financial assets and financial liabilities that are not measured at fair value:

The Management considers that the carrying amount of all the financial asset and financial liabilities that are not measured at fair value in the financial statements approximate fair values and, accordingly, no disclosure of the fair value hierarchy is required to be made in respect of these assets/liabilities.

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21. The Company has prepared its first financial statements for the period ended 31st March, 2026. Accordingly, there are no comparative figures for the previous year. Consequently, no regrouping or rearrangement of previous year's figures has been carried out.

22. During the current financial year, being the first year of operations, the Company has not carried out any revaluation of its Property, Plant and Equipment.

23. There has been no Capital work in progress for the current year of the company.

24. There are no Intangible assets under development in the current year.

25. The balances of Trade payables, Trade Receivable and loans and advances are subject to confirmation by respective parties.

26. In the opinion of the Board of Directors, the current assets, loans and advances are approximately of the value stated, if realized in the ordinary course of business.

27. In the opinion of the Board of Directors, provisions for depreciation and all liabilities are adequate and not in excess of the amount reasonably necessary.

28. Wherever external evidence in the form of cash memos / bills / supporting are not available, the internal vouchers have been prepared, authorized and approved.

29. **Contingent Liabilities and Commitments: -**

a. Contingent Liabilities: The Company does not have any contingent liabilities as at March 31, 2026.

b. Commitments: The Company does not have any long-term commitments or material non-cancellable contractual commitments/contracts, which might have material impact on the financial statements.

30. **Relationship with Struck Off Companies: -**

The company does not have transaction with the struck off under section 248 of companies act, 2013 or section 560 of Companies act 1956.

31. **Registration of charges or satisfaction with Registrar of companies (ROC):**

There are no charges or satisfaction yet to be registered with ROC beyond the statutory period.

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32. Willful Defaulter: -

During the year, the company is not declared as willful defaulter by any bank or financial Institution or other lender.

33. Details of Benami Property Held: -

There are no proceedings have been initiated or pending against the company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and the Rules made thereunder

34. Utilization of Borrowed funds and share premium: -

As on March 31, 2026 there is no unutilized amount in respect of any issue of securities and long-term borrowings from bank and financial institutions. The borrowed funds have been utilized for the specific purpose for which the funds were raised.

35. Title deeds of immovable Property

The company does not hold any immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not in the name of the company.

36. Loans or Advances in the nature of loans to promoters, directors, KMPs and the related parties: -

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

37. Compliance with approved Scheme(s) of Arrangements

The Company does not have made any arrangements in terms of section 230 to 237 of companies act 2013, and hence there is no deviation to be disclosed.

38. Details of crypto currency and virtual currency.

Company has not traded or invested in crypto currency or virtual currency during the financial year.

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39. The company is in compliance with the number of layers prescribed under clause (87) of section 2 of company's act read with companies (restriction on number of layers) Rules, 2017.

40. List of related party and their nature of relationship:

Sr. No.	Nature of Relationship	Name of the Parties
1.	Enterprise in which Director/ Relative of Director is Interested.	1. Polymatech Electronics Limited.
2.	Parent/ Holding Company	1. Artificial Electronics Intelligent Materials Limited
3.	Key Managerial Personnel/ Directors	1. Eswara Rao Nandam 2. Vishaal Nandam
4.	Relative of Director/ Key Managerial Personnel	1. Uma Nandam

Transactions with Related parties:

Sr. No.	Name of Related Parties	Nature of Relation	Nature of Transaction with related parties	Volume of Transaction Amount (Rs. In Lacs)	Balance at the end of the Period (Rs. In Lacs)
				2025-26	2025-26
1	Uma Nandam	Relative of Director	Loans Received	4,100.00	4,100.00
2	Polymatech Electronics Limited	Enterprise in which Director is Interested	Purchases	1.40	14.33
			Sales	13.55	
3	Eswara Rao Nandam	Director	Security Deposit	0.50	0.89
			Rent	0.10	
4	Vishaal Nandam	Director	Loans Received	2,100.00	2,100.00

41. Foreign Currency Transactions: -

Expenditure in Foreign Currency: -

Particulars	F.Y.2025-26	
	Amount in Foreign Currency	Amount in INR (Rs. In Lacs)
Import Purchases	Nil	Nil
Foreign Expenditure	Nil	Nil
Total	Nil	Nil

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Earnings in Foreign Currency: -

Particulars	F.Y.2025-26	
	Amount in Foreign Currency	Amount in lakhs (INR)
Export Sales	Nil	Nil
Total	Nil	Nil

42. Analytical Ratios: -

The Company commenced its operations during the current financial year. Accordingly, the analytical ratios prescribed under Schedule III to the Companies Act, 2013 are not meaningful for the current year and comparative figures for the previous year are not available, as this is the first financial year of the Company.

For D G M S & Co.
Chartered Accountants
Firm Registration No. 0112187W

Hiren J Maru
Partner
Membership No. 115279
Place: Mumbai
Date: 27th May 2026

For and on behalf of the board of
Aimoto Works Private Limited

ESWARA RAO NANDAM
Director
DIN: 02220039

VISHAAL NANDAM
Director
DIN:07318680