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UDIN: 26099444LIJRIT2964

MRN/Name: 099444 / JAIN ROHIT

Firm Registration No.: 020422N - ROHIT K C JAIN & CO

Document Type: Audit and Assurance Functions

Type of Audit: Statutory Audit - Corporate

Date of Signing of Document: 29-04-2026

Particulars: Figures/Values:

Particulars	Figures/Values	Denomination	Converted Value
1. Financial Year	01-04-2025 - 31-03-2026		
2. Gross Turnover/Gross Receipt	438.56	(Lakhs)	4,38,56,000
3. Shareholder Fund/Owners Fund	180.01	(Lakhs)	1,80,01,000
4. Net Block of Property, Plant & Equipment	0.64	(Lakhs)	64,000

Document Description: Audit FY 25-26

Status: Active

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INDEPENDENT AUDITOR'S REPORT

To the Members of **SERVOTECH SPORTS AND ENTERTAINMENT PRIVATE LIMITED**

Report on the Audit of Financial Statements

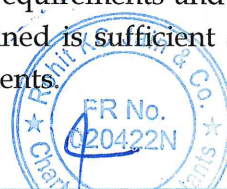
OPINION

We have audited the accompanying financial statements of **SERVOTECH SPORTS AND ENTERTAINMENT PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and Notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 in conformity 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 March 31, 2026, the Profit, total comprehensive Income, changes in Equity and cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SAs") 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



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

The Company's Board of Directors is responsible for other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements, and our auditor's report thereon.

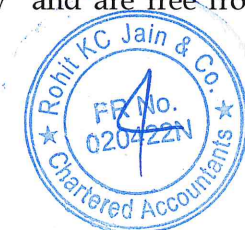
Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

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

Management's Responsibility for the Financial Statements

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



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

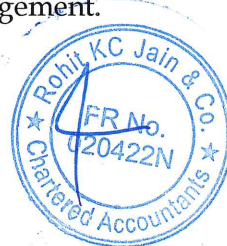
The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

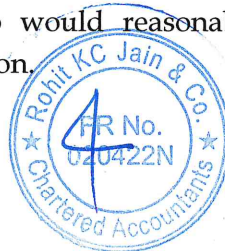


- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we 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.

We communicated 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.

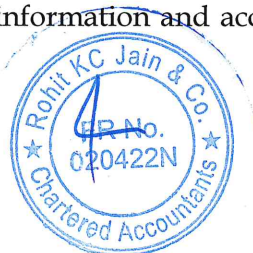
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the 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

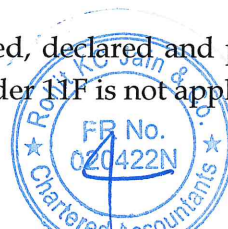
1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, based on our audit we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c. The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
 - d. In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act, read with rule 7 of the companies (Accounts) Rules, 2014.
 - e. On the basis of the written representations received from the directors as on March 31st, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on March 31st, 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 the operating effectiveness of such controls, this clause is not applicable to the company.
 - g. 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) Amended Rules, 2021, in our opinion and to the best of our information and according to the explanations given to us: -



- i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts; and
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- iv. a) The management has represented that, to the best of the knowledge and belief, as disclosed to the financial statements 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, 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) The management has represented that, to the best of its knowledge and belief, as disclosed in the financial statements 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, 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 ; and

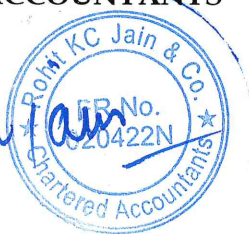
c) Based on such audit procedure performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (a) and (b) contain any material misstatement.
- v. The company has not proposed, declared and paid dividend during the year accordingly reporting under 11F is not applicable to the company.



- vi. 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, the company, have 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.

With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act: 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) of the Act which are required to be commented upon by us.

For M/S. Rohit KC Jain & CO,
CHARTERED ACCOUNTANTS
(FRN: 020422N)

ROHIT JAIN
(PARTNER)

M. No. 099444

Place: New Delhi.

Dated: 29-04-2026

UDIN: 26099444L1JR1T2964

ANNEXURE-A TO THE INDEPENDENT AUDITORS' REPORT

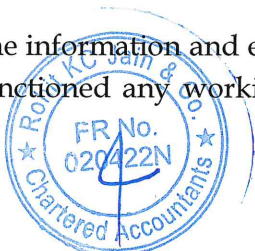
(Referred to in our Independent Auditors' Report in Paragraph 1 under 'Report on Other Legal and Regulatory Requirements to the members of **SERVOTECH SPORTS AND ENTERTAINMENT PRIVATE LIMITED** on the financial statements for the year ended March 31, 2026)

To the best of our information and according to explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- i In respect of the Company's Property, Plant & Equipment and Intangible Assets:
 - a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of -use assets.

(B) The Company has maintained proper records showing full particulars of intangible assets.
 - b) As explained to us Property, Plant and Equipment and right-of -use assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.
 - c) According to the information and explanations given to us and the records examined by us, the Company does not hold any immovable property (other than properties where the Company is the lessee, and the lease agreements are duly executed in favour of the lessee). Accordingly, the provisions of clause 3(i)(c) of the Order are not applicable.
 - d) The Company has not revalued its [Property, Plant and Equipment (including Right of Use assets) and intangible assets during the year, being under the cost model. Accordingly, the provisions of clause 3(i)(d) of the Order are not applicable.
 - e) There are no proceedings which have been initiated or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) (as amended in 2016) and rules made thereunder. Accordingly, the provisions of clause 3(i)(e) of the Order are not applicable.
- ii. a) According to the information and explanations given to us, the Company does not have any inventory. Accordingly, the provisions of clause 3(ii)(a) of the Order are not applicable.

b) In our opinion and according to the information and explanations given to us, during the year, the Company has not been sanctioned any working capital from banks or financial



institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii) (b) of the Order are not applicable.

iii. In our opinion and according to the information and explanations given to us, the Company has not made investments in/, provided any guarantee/ security/ granted loans/ advances in the nature of loans, secured or unsecured, to companies/, firms/, Limited Liability Partnerships/ other parties, Accordingly, the provisions of clause 3(iii)(a) - (f) of the Order are not applicable.

iv. In our opinion and according to the information and explanations given to us, the Company has not entered any transaction covered under Sections 185 and 186 of the Act. Accordingly, the provisions of clause 3(iv) of the Order are not applicable.

v. The Company has not accepted any deposits or amounts which are deemed to be deposits referred in Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified.

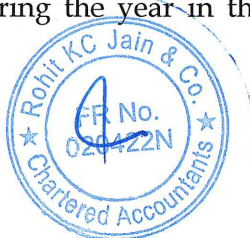
vi. According to the information and explanations given to us, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

vii. In respect of Statutory Dues:

(a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities.

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

viii. There are no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).



ix. In respect to repayment of dues:

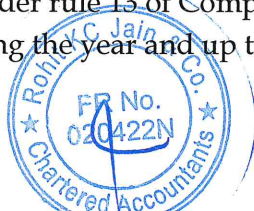
- a. In our opinion and according to the information and explanations given to us, the Company has no loans or other borrowings or interest payable to any lender during the year. Accordingly, the provisions of clause 3(ix) of the Order are not applicable.
- b. The company has not been declared wilful defaulter by any bank or financial institution or any government authority.
- c. In our opinion and according to the information and explanations given to us, the Company did not have any term loans outstanding during the year. Accordingly, the provisions of clause 3(ix)(c) of the Order are not applicable.
- 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 purpose of the company.
- e. In our opinion and according to the information and explanations given to us, the Company does not have any subsidiary, associate or joint venture. Accordingly, the provisions of clause 3(ix)(e) of the Order are not applicable.
- f. In our opinion and according to the information and explanations given to us, the Company (does not have any subsidiary, associate or joint venture)/(has not raised any loans during the year). Accordingly, the provisions of clause 3(ix)(f) of the Order are not applicable.

x. a) The company has not raised any money by way of initial public offer or further public Offer (including debt instruments), hence reporting on Clause 3(x)(a) of the order is not applicable.

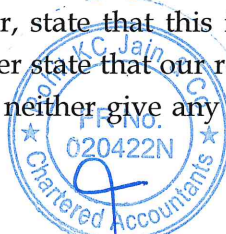
b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally). Accordingly, provisions of clause 3 (x)(b) of the order are not applicable.

xi. a) According to the information and explanations given to us and Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and as per the information and explanations given to us by the management, we report that we have neither come across any instance of fraud by the company or on the company by its officers or employees, noticed or reported during the year, nor have we been informed of any such case by the management.

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



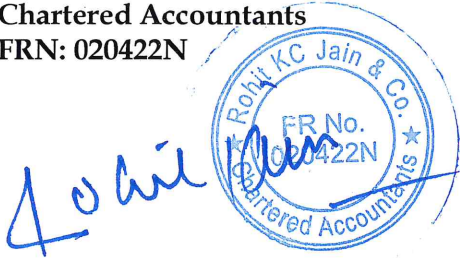
- xii. The company is not a Nidhi Company as specified in the Nidhi Rules, 2014 therefore the provisions of Clause 3 (xiii) of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company.
- xiii. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc. as required by under Indian accounting standard 24" Related Party Disclosures" specified under Section 133 of the Act.
- xiv. a) In our opinion and according to the information and explanations given to us, the Company does not have an internal audit system as it is not required to have an internal audit system as per Section 138 of the Act. Accordingly, the provisions of clause 3(xiv) (a)-(b) of the Order are not applicable.
- xv. According to the information and explanations given to us, the company has not entered any non-cash transactions with directors or persons connected with him therefore the provisions of Clause 3(xv) of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company.
- xvi. 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. 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. The company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors of the Company during the year and accordingly the reporting under clause 3(xviii) is not applicable.
- xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and 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. Since the provisions of Section 135 of the Act are not applicable to the Company. Accordingly, provisions of clause 3 (xx) (a) and (b) of the order are not applicable.
 - xxi. The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of Financial Statements. Accordingly, no comment in respect of the said clause has been included in this report.
-

For Rohit KC Jain & Co
Chartered Accountants
FRN: 020422N



ROHIT JAIN
(PARTNER)

M.NO. 099444

Place: NEW DELHI

Dated: 29-04-2026

UDIN: 26099444 LITRIT964

Servotech Sports And Entertainment Private Limited

CIN: U93190DL2024PTC431924

Reg. Add. : 810, 8th Floor, Crown Heights, Hotel Crown Plaza, Sec-10, Rohini Sec-11, North West Delhi, Delhi DL 110085

STATEMENT OF STANDALONE FINANCIAL STATEMENT AS ON 31st Mar 2026

In Lakhs

S.No	Particulars	Notes	AS AT	AS AT
			March 31, 2026	March 31, 2025
	ASSETS			
(1)	Non-Current Assets			
a)	Property, Plant and Equipment	1	0.64	-
b)	Capital Work in Progress		-	-
c)	Investment Property		-	-
d)	Right of use asset		-	-
e)	Other Intangible asset	1	2.20	2.60
f)	Financial Assets		-	-
i)	Investments	3	16.33	10.00
ii)	Trade Receivables		-	-
iii)	Loans		-	-
iv)	Other Financial Assets		-	-
g)	Deferred Tax Assets (net)		0.08	-
h)	Other-Non Current Assets		-	-
			19.24	12.60
(2)	Current Assets			
a)	Inventories		-	-
b)	Financial Assets			
i)	Investments			
ii)	Trade Receivables	4	70.70	413.60
iii)	Cash and Cash Equivalents	5	33.20	43.28
iv)	Other Bank Balances-FD	6	50.12	-
v)	Loans		-	0.88
vi)	Other Financial Assets			
c)	Other Current Assets	7	214.97	18.04
			368.99	475.80
	TOTAL ASSETS		388.23	488.40
	EQUITY AND LIABILITIES			
(1)	Equity			
a)	Equity Share Capital	8	101.53	100.00
b)	Other Equity	9	78.48	(9.46)
			180.01	90.54
	Liabilities			
(2)	Non-Current Liabilities			
a)	Financial liabilities			
i)	Borrowings		-	-
ii)	Trade Payables		-	-
iii)	lease liabilities		-	-
iv)	Other Financial Liabilities		-	-
b)	Provisions		-	-
c)	Deferred Tax Liabilities (net)		-	-
d)	Other Non-Current Liabilities		-	-
			-	-
(3)	Current liabilities			
a)	Financial Liabilities			
i)	Borrowings		-	-
ii)	Trade Payables	10	195.77	371.41
iii)	lease liabilities		-	-
iv)	Other Financial Liabilities		-	-
b)	Other Current Liabilities	11	7.62	26.45
c)	Provisions		4.84	-
			208.22	397.86
	TOTAL EQUITY AND LIABILITIES		388.23	488.40

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

For Rohit KC Jain & Co.

Chartered Accountants

FRN: 020422N

CA Rohit Jain

Partner

MN. 099444

Place: Delhi

Date: 19-04-2026

UDIN: 26099444L1JRIT2964

For and on behalf of the Board of Directors of
Servotech Sports Entertainment Private Limited

(Director)
Rishabh Bhatia
(DIN: 08941994)

(Director)
Vipin Kaushik
(DIN: 10646290)

Servotech Sports And Entertainment Private Limited

CIN: U93190DL2024PTC431924

Reg. Add. : 810, 8th Floor, Crown Heights, Hotel Crown Plaza, Sec-10, Rohini Sec-11, North West Delhi, Delhi DL 110085

STATEMENT OF PROFIT & LOSS STATEMENT FOR Year ENDED 31st Mar 2026

In Lakhs

S.No	PARTICULARS	Note No.	For the Year ended	For the Year ended
			31 March 2026	March 31, 2025
I.	Revenue from operations	12	438.56	465.44
	Other income	13	297.19	0.07
	Total Revenue		735.75	465.51
II.	Expenses			
	Cost of materials consumed/purchase	14	1.66	1.53
	Change in inventories of finished good, stock in trade and work in progress		-	-
	Employee benefits expense	15	77.68	7.72
	Finance costs		0.65	-
	Depreciation and amortisation expense	1	0.69	-
	Other expenses	16	635.85	465.73
	Total expenses		716.53	474.97
III.	Profit before exceptional and tax (I - II)		19.22	(9.46)
IV.	Exceptional items			
V.	Profit before tax (III-IV)		19.22	(9.46)
VI.	Tax expense:			
	(1) Current tax		4.84	-
	(2) Deferred tax		(0.08)	-
VII.	Profit/(loss) for the period from continued operations (v-vi)		14.46	(9.46)
IX.	Profit (Loss) for the period		14.46	(9.46)
X.	Other Comprehensive Income			
	(1) Items that will not be reclassified to profit or loss			
	(2) Income tax relating to items that will not be reclassified to profit or loss			
XI.	Total Comprehensive Income for the period (IX+X)		14.46	(9.46)
	Paid up Equity Share capital (Face value of share of Rs 10/-)		10.15	10.00
	Earnings per equity share for continued operation.			
	(1) Basic		1.42	(0.95)
	(2) Diluted		1.42	(0.95)

The accompanying notes are an integral part of standalone financial statements

As per our report of even date

For Rohit KC Jain & Co.

Chartered Accountants

FRN: 020422N

CA Rohit Jain

Partner

MN. 099444

Place: Delhi

Date:

UDIN: 26099444 LJRT 2964

For and on behalf of the Board of Directors of
Servotech Sports Entertainment Private Limited

Rishabh Bhatia
(Director)
Rishabh Bhatia
(DIN: 08941994)

Vipin Kaushik
(Director)
Vipin Kaushik
(DIN: 10646250)

Servotech Sports And Entertainment Private Limited

CIN: U93190DL2024PTC431924

Reg. Add. : 810, 8th Floor, Crown Heights, Hotel Crown Plaza, Sec-10, Rohini Sec-11, North West Delhi, Delhi DL 110085

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MAR 31, 2026

In Lakhs

S.No	PARTICULARS	For the Year ended Mar 31, 2026
A.	CASH FLOW FROM OPERATING ACTIVITIES	
	Net Profit before tax	19.22
	Adjustments For :	
	Depreciation and amortization expenses	0.69
	Gain on Sale of Investment in Share	(296.33)
	Other Comprehensive Income	-
	Profit/(loss) on sale of fixed asset	-
	Finance Costs	0.65
	Interest received	
	Rent Received	
	Operating Profit before Working Capital Changes	(275.76)
	Taxes paid (Net)	(4.84)
		(280.60)
	Adjustments For Working Capital :	
	Decrease in Inventories	
	Increase/ Decrease in Trade Receivables	342.91
	Increase/ Decrease in Current Asset -Other Financial , Provisions & Others	(196.93)
	Increase/ Decrease in Trade Payable & Others	(175.64)
	Increase/ Decrease in Other liabilities	(14.00)
	Cash generated From Operating Activities	(324.26)
B.	CASH FLOW FROM INVESTING ACTIVITIES	
	Purchase of fixed assets	(0.93)
	Sale of fixed Assets	
	Proceeds from Sale of Shares in Subsidiary Company	300.00
	Interest/Other Income	-
	Rent Received	-
	Investment in Subsidiary/ Associates Company	(10.00)
	Net Cash Generated from (used in) Investing Activities	289.07
C.	CASH FLOW FROM FINANCING ACTIVITIES	
	Proceeds for Issue of Shares Capital	1.53
	Share Application Money Received including Reserves	
	Security Premium	73.48
	Dividend Paid	
	Payment of Principal portion of lease Liabilities	
	Repayment/Proceeds for Loan	
	Finance Cost	(0.65)
	Return of loan	0.88
	Net Cash Generated from (used in) Financing Activities	75.24
I	Total increase (decrease) in cash and cash equivalents during the year (A+B+C)	40.04
II	Cash and cash equivalents at beginning of year	43.28
III	Cash and cash equivalents as at end of the year (I+II)	83.32

The accompanying notes are an integral part of standalone financial statements

As per our report of even date

For Rohit KC Jain & Co.

Chartered Accountants

FRN: 020422N

CA Rohit Jain
Partner

MN. 099444

Place: Delhi

Date: 29-04-2026

UDIN: 16099444LITRIT2964

For and on behalf of the Board of Directors of
Servotech Sports Entertainment Private Limited

Rishabh Bhatia
(Director)
Rishabh Bhatia
(DIN: 08941994)

Vipin Kaushik
(Director)
Vipin Kaushik
(DIN: 10646290)

Servotech Sports And Entertainment Private Limited

CIN: U93190DL2024PTC431924

Reg. Add. : 810, 8th Floor, Crown Heights, Hotel Crown Plaza, Sec-10, Rohini Sec-11, North West Delhi, Delhi DL 110085

STANDALONE STATEMENT OF CHANGE IN EQUITY FOR THE YEAR ENDED March 31, 2026

A. Equity Share Capital

Particulars	Amount	In Lakhs Amount
As at April 01,2025	10,00,000	100.00
Add:New issued shares	15,308	1.53
As at March 31,2026	10,15,308	101.53
Add:New issued shares	-	-
March 31,2026	10,15,308	101.53

B. Other Equity

(1) Current reporting period

	Share application pending allotment	Securities Premium	Retained Earnings	Revaluation Surplus	Money received against share warrants	Total
Balance at the beginning of the current reporting period	-	-	(9.46)	-	-	(9.46)
Changes in accounting policy or prior period error	-	-	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-	-	-	-
Total Comprehensive Income for the current year	-	-	14.46	-	-	14.46
Dividends paid	-	-	-	-	-	-
Security Premium during the year	-	73.48	-	-	-	73.48
Share application pending for Allotment	-	-	-	-	-	-
Balance at the end of the current reporting period	-	73.48	5.00	-	-	78.48

(2) Previous Reporting Period

	Share application money pending allotment	Securities Premium	Retained Earnings	Revaluation Surplus	Money received against share warrants	Total
Balance at the beginning of the current reporting period	-	-	-	-	-	-
Changes in accounting policy or prior period error	-	-	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-	-	-	-
Total Comprehensive Income for the current year	-	-	-9.46	-	-	-9.46
Dividends paid	-	-	-	-	-	-
Share warrants During the year	-	-	-	-	-	-
Securities Premium during the year	-	-	-	-	-	-
Share application pending for Allotment	-	-	-	-	-	-
Balance at the end of the current reporting period	-	-	-9.46	-	-	-9.46

The accompanying notes are an integral part of standalone financial statements

As per our report of even date

For Rohit KC Jain & Co.

Chartered Accountants

FRN: 020422N

CA Rohit Jain

Partner

MN. 099444

Place: Delhi

Date: 29-04-2026

UDIN: 36099444LJR178964

For and on behalf of the Board of Directors of
Servotech Sports Entertainment Private Limited

(Director)
Rishabh Bhatia
(DIN: 08941994)

(Director)
Vipin Kaushik
(DIN: 10646290)

Notes Forming part of the Standalone Financial Statement for the year ended 31.03.2026

CIN: U93190DL2024PTC431924

Corporate information:

Servotech Sports And Entertainment Private Limited (the 'Company') registered in India under Companies act 2013, was incorporated in May 2024. Its registered office is located at 810, 8th Floor, Crown Heights, Hotel Crown Plaza, Sec-10, Rohini Sec-11, North West Delhi, Delhi DL 110085.

The Company is engaged in operating and promoting all kinds of sports and games by managing teams, leagues, events, and facilities; providing sponsorship, media, training, and consultancy services.

A. Significant Accounting Policies:

a) Basis of preparation of financial statements

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on accrual basis. GAAP comprises mandatory Indian accounting standards as prescribed under Section 133 of the Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified).

b) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

c) Cash & Cash Equivalents

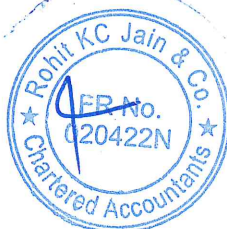
Cash and cash equivalents include cash in hand, demand deposits with bank and other short-term (3 months or less from the date of acquisition), highly liquid investments that are readily convertible into cash and which are subject to an insignificant risk of changes in value.

d) Tangible Assets

Tangible assets are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price and any other directly attributable costs of bringing the asset to its working condition for its intended use.

e) Intangible Assets

Intangible assets are recognized only if it is probable that the future economic benefits that are attributable to the assets will flow to the enterprise and the cost of the asset can be measured reliably. The intangible assets are recorded at cost and are carried at cost less accumulated amortization and accumulated impairment losses, if any.



Notes Forming part of the Standalone Financial Statement for the year ended 31.03.2026 CIN: U93190DL2024PTC431924

f) Depreciation and Amortization

Depreciation on fixed assets is provided on written down value method so as to write off the cost of the assets over the useful lives in the manner as specified in Schedule II to the Companies Act, 2013.

Estimated Useful life of Assets are as follow:

Type of Assets	Period	Residual value at the end of useful life
Buildings	30 years	5%
Plant and Equipment	15 years	5%
Furniture and Fixtures	10 years	5%
Vehicles	8 years	5%
Office Equipment	5 years	5%
Computers	3 years	5%

g) Revenue Recognition

Revenue is recognized when control of the promised services is transferred to the customer, in an amount that reflects the consideration to which the Company expects to be entitled in exchange for those services. Revenue is reported net of discounts.

Dividend is recorded when the right to receive payment is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.

h) Earnings Per Share

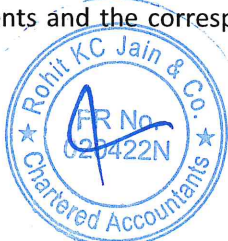
Basic earnings per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations.

i) Income Tax

- Provision for current tax is made based on the tax payable under the Income Tax Act, 1961.
- Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.



Notes Forming part of the Standalone Financial Statement for the year ended 31.03.2026

CIN: U93190DL2024PTC431924

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of deferred tax liabilities and assets are reviewed at the end of each reporting period.

j) Impairment of Assets

The company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the assets or the recoverable amount of the cash generating unit to which the assets belong is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the profit & loss account.

If at the balance sheet date there is an indication that the assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

k) Provisions, Contingent Liabilities and Contingent Assets

At each balance sheet date on the basis of management judgment, changes in facts and legal aspects, the Company assesses the requirement of provisions against the outstanding warranties and guarantees. However, the actual future outcome may be different from this judgement.

Contingent liabilities are disclosed in the Notes. Contingent assets are not recognised in the financial statements

l) Investments

Long- term investments are carried individually at cost less provision for diminution, other than temporary, in the value of such investments. Current investments are carried individually, at the lower of cost and fair value. Cost of investment includes acquisition charges such as brokerage, fee and duties.

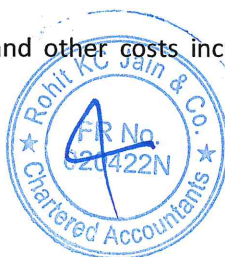
m) Employees benefits

i. Short term Employee Benefits

All Employee benefits falling due within twelve months of rendering service are classified as short term employee benefits. The Benefits like Salaries, wages, are recognized in the period in which employees rendered the related services.

n) Finance Cost

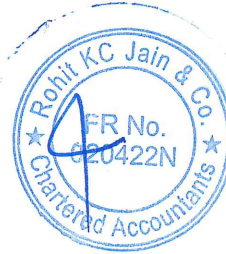
Finance costs represent interest and other costs incurred by the Company in connection with the borrowing of funds.



**Notes Forming part of the Standalone Financial Statement
for the year ended 31.03.2026
CIN: U93190DL2024PTC431924**

o) Cash Flow Statement

Cash flow statement is prepared under Indian Accounting Standard -7 'Cash Flow Statement' specified under section 133 of the Act. Cash flows are reported using the indirect method, whereby profit/(loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated based on the available information.



Depreciation Chart as Per Companies Act
Servotech Sports And Entertainment Private Limited

1 Property Plant & Equipment

Name of Assets	Dep Rate	Original Cost	Date of Purchase	Last Date	Addition	Sale	Life	No of Days Used	Dep	WDV as on 31.03.2026
Plant Machinery										
Mobile Phone	63.16%		04-10-2025	31-03-2026	0.93		3	179	0.29	0.64
Software Capex	63.16%	2.6	01-01-2026	31-03-2026			3	90	0.40	2.20



Servotech Sports And Entertainment Private Limited

Notes Forming Part of the Financial Statements

3 Investments

In Lakhs

Particulars	As at March 31, 2026	As at March 31, 2025
Investments in subsidiaries (unquoted) (Carried at cost)	16.33	10.00
Total Non-Current Investments in Shares	16.33	10.00

4 Trade receivables

Particulars	As at March 31, 2026	As at March 31, 2025
Secured, considered good	70.70	413.60
Unsecured, considered good	-	-
Doubtful	-	-
Total Receivable		
The following are the contract balances:		
Current portion	70.70	413.60
Non-Current portion	-	-
Total	70.70	413.60

5 Cash and cash equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Balances with banks		
current accounts	19.47	43.28
Cash on hand	13.73	-
Total	33.20	43.28

6 Other Bank Balance

Particulars	As at March 31, 2026	As at March 31, 2025
FD A/c No: 399413005583	10.00	
Sweep in Fixed Deposit (399413005660)	40.12	
Total	50.12	-

7 Other current/non current assests

Non Current	As at March 31, 2026	As at March 31, 2025
	-	-
Total other non current asset	-	-

Current	As at March 31, 2026	As at March 31, 2025
Advance to Supplier and Staff	173.53	-
GST Receivable	15.87	3.67
Income Tax- Refund	8.70	
Accured Interest- Income	0.66	
TDS Receivables	15.78	14.37
Total other current asset	214.52	18.04
Total current/non current asset	214.52	18.04



Servotech Sports And Entertainment Private Limited

8 Equity share capital and Other Equity

Share Capital

Authorised Share Capital

In Lakhs

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of Shares	Amount	No. of Shares	Amount
Authorised				
Equity shares of Rs. 10/- each fully paid-up	20,00,000	200.00	20,00,000	200.00
(200000 Equity shares of Rs. 10/- each)				
Issued, Subscribed & paid-up Capital				
Equity shares of Rs. 10/- each fully paid-up	10,15,308	101.53	10,00,000	100.00
(10,15,308 Equity shares of Rs. 10/- each)				
Total	10,15,308.00	101.53	10,00,000	100.00

A) Reconciliation of number of Ordinary Shares outstanding:

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of Shares	Amount	No. of Shares	Amount
As at beginning of the year	10,00,000	100.00	10,00,000	100.00
Issued during the year	15,308	1.53	-	-
As at end of the year	10,15,308	101.53	10,00,000	100.00

Terms and rights attached to equity shares

The Company has only one class of equity shares having a par value of ` Rs 10/-. Each holder of equity shares is entitled to one vote per share and is

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

Name of Shareholders	As at March 31, 2026		As at March 31, 2025	
	Number of shares	% holding	Number of shares	% holding
Servotech Renewable Power System Limited	6,26,800	61.73%	99,990	99.99%
Shradhasuman Tripathy	2,00,000	19.70%		

9 Other Equity

Particulars	As at March 31, 2026	As at March 31, 2025
Securities premium	73.48	-
Retained earnings	5.00	(9.46)
General reserve	-	-
Share Application Money Pending for allotment	-	-
Revaluation Reserve	-	-
Total reserve and surplus	78.48	(9.46)

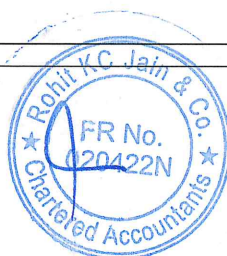
Securities Premium

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	-	-
Received/Utilized during the Year	73.48	-
Closing balance	73.48	-

Securities premium reserve is used to record the premium on issue of shares. The reserve is utilised in accordance with the provisions of the Act.

Retained Earnings

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	(9.46)	-
Net profit for the period	14.46	(9.46)
Less :-		
Dividend Paid	-	-
Closing balance	5.00	(9.46)



Servotech Sports And Entertainment Private Limited

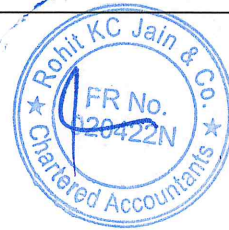
10 Trade Payables

In Lakhs

(carried at amortised cost)		
Particulars	As at March 31, 2026	As at March 31, 2025
(a) Total outstanding dues of micro enterprises and small enterprises		
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	195.32	371.41
(c) Disputed (Others)		
Total	195.32	371.41
Current portion	195.32	371.41
Non-Current portion	-	-

11 Other Current liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Advance From Customer	0.30	20.00
TDS Payable	0.63	4.05
Expenses Payable	6.69	2.41
Total other current liabilities	7.62	26.45



Servotech Sports And Entertainment Private Limited

12 Revenue From Operations

In Lakhs

Particulars	As at MAR 31, 2026	As at March 31, 2025
Domestic	-	-
Export Sale	-	-
(B) Sale of Services	517.50	544.40
Less : Goods and Service tax	78.94	78.95
Net gain / (loss) on settlement of commodity forward/Future contract	-	-
Total Revenue from operations	438.56	465.44

13 Other Income

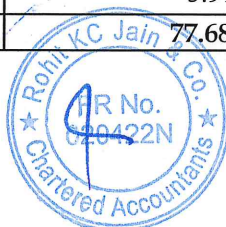
Particulars	As at MAR 31, 2026	As at MAR 31, 2025
Discount Received	0.03	
Gain on Sale of Shares	296.33	
Interest on Fixed Deposit	0.82	
Miscellaneous Income	0.02	0.00
Diciplinary Deduction		0.07
Total Other income	297.19	0.07

14 Cost of materials consumed

Particulars	As at MAR 31, 2026	As at MAR 31, 2025
Opening Stock	-	
Purchase Accounts	1.66	1.53
Closing Stock	-	
TOTAL	1.66	1.53

15 Employee Benefit Expense

Particulars	As at MAR 31, 2026	As at March 31, 2025
Salaries, wages and bonus	71.74	7.72
Director Remuneration	-	-
Gratuity & Leave Encashment	-	-
Staff welfare expenses	5.94	-
Total employee benefit expense	77.68	7.72



Servotech Sports And Entertainment Private Limited

16 Other expenses

Particulars	As at MAR 31, 2026	As at March 31, 2025
Business Auxiliary Expense	74.51	435.17
Cricket Equipment	18.80	-
Cricket Equipment @5%	3.00	-
Cricket Tournament Exp	0.40	-
Event Management Service	45.53	-
Freight Inward Charges	0.19	-
Groundman Exp	0.01	-
Tournament Exp	0.77	17.56
Advertisement Expenses	74.37	8.54
Business promotion Expenses	31.37	-
Commission Charges	2.31	-
CONVEYANCE EXPESES	1.03	-
COURIER CHARGES EXP	0.38	-
General Expenses	16.68	-
HOTEL ACCOMODATION CHARGES	54.00	-
Ineligible ITC	10.52	-
Legal & Professional Expenses	177.39	1.31
Tour & Travelling Expense	45.80	-
Bad Debts	0.02	-
Balance Write Off	0.19	-
Business support and service (exp)	73.00	-
Commission on Card Payments	0.00	-
Dearness Allowance	0.03	-
Event Setup Expenses	0.12	-
Fees & Subscriptions	0.58	3.15
Helium website recharge	0.01	-
Office Exp	0.55	-
Office Rent Exp	3.00	-
Other Airport Charges	0.18	-
Postal and Courier services	0.30	-
Preliminary Expenses	0.08	-
Short & Excess	0.00	-
Website & Domain Server Charges	0.75	-
Total other expenses	635.85	465.73

