BATLIBOI, PUROHIT & DARBARI
Chartered Accountants

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KOLKATA - 700 069

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of BOWLOPEDIA RESTAURANTS INDIA LIMITED

Report on the Special Purpose Condensed Financial Statement

1. Opinion

We have audited the accompanying Special Purpose Condensed Financial Statements of **Bowlopedia Restaurants India Limited** (" the Company") as described in Note 2 (a) of the Special Purpose Condensed Interim Financial Statements, which comprise the Special Purpose Condensed Statement of Financial Position as at 24 November 2025 and the Special Purpose Condensed Statement of Profit and Loss (including other comprehensive income), the Special Purpose Condensed Statement of Changes in Equity and the Special Purpose Condensed Statement of Cash Flows for the year ended, including a summary of material accounting policies and other explanatory information (together referred to as, the "Special Purpose Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Special Purpose Condensed Financial Statements have been prepared, in all material respects, in accordance with the basis of preparation set out in note 2 (a) to the Special Purpose Condensed Financial Statements.

2. Basis for Opinion

We conducted our audit of the Special Purpose Financial Statements in accordance with Standards on Auditing (SA). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Special Purpose Condensed Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the special purpose financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Special Purpose Financial Statements.

Emphasis of Matter- Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note 2(a) to the Special Purpose Condensed Financial Statements, which describes the purpose and basis of preparation. The Special Purpose Condensed Financial Statements have been prepared by the Management till the date of approval of voluntary liquidation in an extra-ordinary general meeting held on 24 November 2025 and appoint of liquidator on the said date as detailed in note 24 to the Special Purpose Condensed Financial Statements. As a result, the Special Purpose Condensed Financial Statements may not be suitable for any another purpose. Our report is intended solely for the purpose consolidation and other statutory compliances and is not to be used, referred or distributed for any other purpose without our prior written consent.

Our Opinion is not modified in respect of this matter.

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3. Management's Responsibility for the Special Purpose Condensed Financial Statements

The Board of Directors of the Company are responsible for the preparation and presentation of these Special Purpose Condensed Financial Statements in accordance with the basis of preparation as set out in Note 2(a) to the Special Purpose Financial Statements for the purpose set out in – "Basis of Accounting and Restriction on Distribution and use" paragraph above.

This responsibility also includes maintenance of adequate accounting records 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 Special Purpose Financial Statements by the Management of the Company, as aforesaid.

In preparing the Special Purpose Condensed Financial Statements, the Board of Directors of the Company are 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 the Board of Directors of the Company either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

4. Auditor's Responsibilities for the Audit of the Special Purpose Condensed Financial Statements

Our objectives are to obtain reasonable assurance about whether the Special Purpose 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 Special Purpose Condensed 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 Special Purpose Condensed 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

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

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- Conclude on the appropriateness of the 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 Special Purpose 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 Special Purpose Financial Statements, including the disclosures, and whether the Special Purpose Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings 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.

For **Batliboi, Purohit & Darbari**
Chartered Accountants
ICAI Firm Registration Number: 303086E

BATLIBOI PUROHIT & DARBARI
7, Waterloo Street, Kolkata 700069
Chartered Accountants

P.J.Bhide
Partner
Membership Number: 004714
UDIN:

Place: Kolkata
Date: 11th May, 2026

Bowlopedia Restaurants India Limited
Registered office: Duncan House, 31, Netaji Subhas Road, Kolkata-700001
CIN: U55209WB2017PLC220862

Special Purpose Condensed Balance Sheet as at 24th November, 2025

Rs in Lakhs

Particular	Notes	As at 24th November, 2025	As at 31st March, 2025
ASSETS			
(1) Non-current assets			
(a) Financial Assets			
Other Non Current Financial Assets	4	3.51	3.51
(b) Other Non Current Assets	5	-	3.96
Total non- current assets		**3.51**	**7.47**
(2) Current assets			
(a) Financial Assets			
(i) Trade receivables	6	-	21.54
(ii) Cash and cash equivalents	7	2.07	2.58
(iii) Other Financial Assets	4	-	10.85
(b) Other current assets	5	-	3.16
Total current assets		**2.07**	**38.13**
TOTAL ASSETS		**5.58**	**45.60**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	8	4,437.32	4,437.32
(b) Other equity	9	(4,431.74)	(4,432.48)
Total equity		5.58	4.84
Liabilities			
Current liabilities			
(a) Financial liabilities			
(i) Trade payables			
Total Outstanding Due to Micro and Small Enterprises		-	-
Total Outstanding Due to Creditors other than Micro and Small Enterprises	10	-	34.16
(ii) Other financial liabilities	11	-	6.57
(b) Other current liabilities	12	-	0.03
Total current liabilities		-	**40.76**
Total liabilities		-	**40.76**
TOTAL EQUITY AND LIABILITIES		**5.58**	**45.60**

The accompanying notes from an integral part of the special purpose condensed financial statements

For Batliboi , Purohit & Darbari
Chartered Accountants
Firm Registration No.: 303086E

For and on behalf of the Board of Directors

P.J. Bhide
Partner
Membership No: 004714
Place:- Kolkata
Date :- 11th May, 2026

BATLIBOI PUROHIT & DARBARI
7, Waterloo Street, Kolkata 700069
Chartered Accountants

Subrata Sarkar
Whole-time Director and CFO
DIN : 09352855

G.R.M.Srikanth
Director
DIN : 07383622

Bowlopedia Restaurants India Limited
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Special Purpose Condensed Statement of Profit & Loss for the period ended 24th November, 2025

Rs in Lakhs

		Notes	For the period ended 24th November, 2025	For the period ended 31st March, 2025
I	Revenue from operations		-	-
II	Other Income	13	68.31	0.19
III	**Total Revenue (I+II)**		**68.31**	**0.19**
IV	**EXPENSES**			
	(a) Employee benefit expense	14	-	-
	(b) Other expenses	15	67.57	0.90
	Total Expenses (IV)		**67.57**	**0.90**
V	**Profit / (Loss) before tax (III - IV)**		**0.74**	**(0.71)**
VI	Tax Expense		-	-
VII	**Profit/(loss) after tax (V - VI)**		**0.74**	**(0.71)**
VIII	**Other comprehensive income**			
	- Remeasurement loss on defined benefit plans during the year		-	-
IX	**Total comprehensive income for the period (VII+VIII)**		**0.74**	**(0.71)**
X	**Earnings per equity share :**			
	(1) Basic	16	**0.002**	**(0.002)**
	(2) Diluted	16	**0.002**	**(0.002)**

The accompanying notes form an integral part of the special purpose condensed financial statements

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Special Purpose Condensed Cash Flow Statement for the period ended 24th November, 2025

		Rs in Lakhs For the period ended 24th November, 2025	Rs in Lakhs For the period ended 31st March, 2025
A.	**Cash Flow from Operating activities:**		
	Profit/(loss) for the year	0.74	(0.71)
	Adjustments for:		
	Loss on assets sold/ discarded	-	-
	Depreciation and amortisation	-	-
	Interest Expense on lease liability	-	-
	Profit on Sale of Mutual Funds	-	-
	Bad debts written off	66.89	-
	Liability no longer required written back	-68.31	-
	Interest income on fixed deposits	-	(0.19)
	Operating profit before working capital changes	**(0.68)**	**(0.90)**
	Changes in Working Capital:		
	Adjustments for (increase) / decrease in operating assets:		
	Trade receivables	-	-
	Other financial assets	-	5.93
	Other current and non current assets	-	(2.45)
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade payables	0.38	(2.88)
	Other financial liabilities	(0.18)	(4.13)
	Other current and non current liabilities	(0.03)	0.03
	Cash generated from operations	**(0.51)**	**(4.40)**
	Tax Paid	-	-
	Net cash utilised in operating activities	**(0.51)**	**(4.40)**
B.	**Cash Flow from Investing activities:**		
	Interest income on fixed deposits	-	0.19
	Net cash utilised in investing activities	-	**0.19**
C.	**Cash Flow from Financing activities:**		
	Proceeds from issue of equity shares	-	0.50
	Net cash generated from financing activities	-	**0.50**
Net increase or decrease in cash or cash equivalents		**(0.51)**	**(3.71)**
Cash and cash equivalents as at the beginning of the period/year		**2.58**	**6.29**
Cash and cash equivalents at the end of the year		**2.07**	**2.58**

Notes:
1. Include Cash and Cheques on hand, balance in current accounts with banks (refer note 7)
2 Figures in brackets represent outflows.

The accompanying notes form an integral part of the special pupose condensed financial statements

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Special Purpose Condensed Statement of changes in equity for the period ended 24th November, 2025

A. Equity Share Capital

Rs. in lakhs

Balance as at 1 April 2025	Changes in Equity Share Capital due to prior period errors	Restated balance as at 24th November 2025	Changes in equity share capital during the current preriod	Balance as at 24th November, 2025
4,437.32	-	4,437.32	-	4,437.32

Balance as at 1 April 2024	Changes in Equity Share Capital due to prior period errors	Restated balance as at 1 April 2024	Changes in equity share capital during the current year	Balance as at 31 March 2025
4,436.82	-	4,436.82	0.50	4,437.32

B. Other Equity

Rs. in lakhs

	Reserves and surplus			
	Securities Premium	Share application money pending allotment	Retained Earnings	Total
Balance as at 1st April 2025		-	(4,432.48)	(4,432.48)
Profit for the year	-	-	0.74	0.74
Other Comprehensive Income	-	-	-	-
Total Comprehensive Income for the current year	-	-	0.74	0.74
Shares issued out of pending for allotment	-	-	-	-
Balance as at 24th November, 2025	-	-	(4,431.74)	(4,431.74)

(2) Previous reporting period

Rs. in lakhs

	Reserves and surplus			
Particulars	Securities Premium	Share application money pending allotment	Other Reserves Contingency reserve	Total
Balance as at 1st April 2024		-	(4,431.77)	(4,431.77)
Profit for the year	-	-	(0.71)	(0.71)
Other Comprehensive Income	-	-	-	-
Total Comprehensive Income for the current year	-	-	(0.71)	(0.71)
Shares issued out of pending for allotment	-	-	-	-
Balance as at 31st March 2025	-	-	(4,432.48)	(4,432.48)

The accompanying notes form an integral part of the special purpose financial statements

For Batliboi , Purohit & Darbari
Chartered Accountants
Firm Registration No.: 303086E

P.J. Bhide
Partner
Membership No: 004714
Place:- Kolkata
Date :- 11th May, 2026

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For and on behalf of the Board of Directors

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DIN : 09352855

G.R.M.Srikanth
Director
DIN : 07383622

1 **Corporate Information**

Bowlopedia Restaurants India Limited is a public limited Company domiciled in India and is incorporated under the provisions of the Companies Act,2013. The registered office of the Company is located at Duncan House, 31 Netaji Subhas Road, 1st Floor, Kolkata 700001. The Company has discontinued it's operations of all quick service restaurants due to continuous losses.

2 **Material Accounting Policies**

a **Basis of Preparation**

These special purpose condensed financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India. In view of continuous losses, all quick service restaurants of the Company has been discontinued, the going concern assumption is no longer applicable to the Company. Accordingly, the special purpose condensed financial statements have not been prepared on a going concern basis; all the assets are valued at its net realizable value and all the liabilities are valued at the expected settlement value.

These special purpose condensed financial statements have been prepared by the Company till the date of approval of voluntary liquidation in an extra ordinary general meeting held on 24th November, 2025 and appointment of liquidator on the said date as detailed in note 24 to the special purpose condensed financial statements.

b **Cash and cash equivalents**

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand.

c **Provisions**

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, if it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

d **Interest Income**

Interest income is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably.

e **Taxes**

Current income tax

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with Indian Income Tax Act. Management periodically evaluates positions taken in the tax returns vis-a-vis positions taken in books of account, which are subject to interpretation, and creates provisions where appropriate.

Deferred tax

Deferred tax is provided on temporary differences between the tax bases and accounting bases of assets and liabilities at the tax rates and laws that have been enacted or substantively enacted at the Balance Sheet date.

Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at each Balance Sheet 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 tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

For items recognised in OCI or equity, deferred / current tax is also recognised in OCI or equity.

f **Earnings per Share**

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

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

g **Contingent liabilities and assets**

A contingent liabilities is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably. The Company does not recognise a contingent liability but discloses its existence in the special purpose condensed financial statements. Contingent assets are neither recognised not disclosed.

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h **Financial Instruments**

Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability. The transaction costs directly attributable to the acquisition of financial assets and financial liabilities at fair value through profit and loss are immediately recognised in the statement of profit and loss.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a financial instrument and of allocating interest income or expense over the relevant period. The effective interest rate is the rate that exactly discounts future cash receipts or payments through the expected life of the financial instrument, or where appropriate, a shorter period.

i) Financial assets

Financial assets at amortised cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business model whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Impairment of financial assets

In accordance with Ind AS 109: Financial Instruments, the Company recognises impairment loss allowance on deposits based on historically observed default rates. Impairment loss allowance recognised /reversed during the year are charged/written back to statement of profit and loss.

ii) Financial liabilities and equity instruments

Classification as debt or equity

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments are recorded at the proceeds received, net of direct issue costs.

Financial Liabilities

Trade and other payables are initially measured at fair value, net of transaction costs, and are subsequently measured at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

The Company derecognizes financial liabilities when, and only when, the Company's obligations are discharged, cancelled or they expire.

i **Fair value measurement**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- ► In the principal market for the asset or liability, or
- ► In the absence of a principal market, in the most advantageous market for the asset or liability accessible to the Company.

All assets and liabilities for which fair value is measured or disclosed in the special purpose condensed 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
- ► Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

j **Recent Pronouncements**

Ministry of Corporate Affairs (MCA) notifies new standards or amendment to existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended 31st March,2024, MCA has not issued amendments new standards or amendment to existing standards applicable to the company

3 **Accounting judgments, estimates and assumptions**

In the application of Companies accounting policies as mentioned in note 2, the management of the Company is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not apparent from other sources. The estimates and associated assumptions are based on historical experince and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and assumptions are reviewed on an ongoing basis.

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Bowlopedia Restaurants India Limited

Notes forming part of the special purpose condensed financial statements as at and for the period ended 24th November, 2025

Note 4 - Other Financial Asset (at Amortized Cost)
(Unsecured, considered good)

Particulars	Rs in Lakhs As at 24th November 2025			Rs in Lakhs As at 31st March 2025		
	Non current	Current	Total	Non current	Current	Total
Security deposits	-	-	-	-	37.26	37.26
Less provision for bad and doubtful security deposit		-	-		(26.41)	(26.41)
Security deposits (net of provision)		-	-		10.85	10.85
Fixed Deposits with banks	3.51	-	3.51	3.51	-	3.51
Total	3.51	0.00	3.51	3.51	10.85	14.36

Note 5 - Other Assets
(Unsecured, considered good)

Particulars	Rs in Lakhs As at 24th November 2025			Rs in Lakhs As at 31st March 2025		
	Non current	Current	Total	Non current	Current	Total
Capital Advances	-	-	-	3.96	-	3.96
Balance with Statutory/Government Authorities	-	-	-	-	3.16	3.16
Total	-	-	-	3.96	3.16	7.12

Note 6 - Trade receivables (at Amortised Cost)

Particulars	Rs in Lakhs As at 24th November 2025			Rs in Lakhs As at 31st March 2025		
	Non current	Current	Total	Non current	Current	Total
Unsecured, considered good	-	-	-	-	21.54	21.54
Total	-	-	-	-	21.54	21.54

FY 2025-26	Outstanding for following due dates from due date of Payments					
Particulars	Not Due	Less than 6 month	6 month - 1 Year	1 - 2 Year	2 - 3 Year	More than 3 Year	Total
Undisputed Trade Receivable - considered good		-	-	-	-	-	-
Undisputed Trade Receivable - which have significant increase in credit risk		-	-	-	-	-	-
Undisputed Trade Receivable - credit impaired		-	-	-	-	-	-
Disputed Trade Receivable - considered good		-	-	-	-	-	-
Disputed Trade Receivable - which have significant increase in credit risk		-	-	-	-	-	-
Disputed Trade Receivable - credit impaired		-	-	-	-	-	-

FY 2024-25	Outstanding for following due dates from due date of Payments						
Particulars	Not Due	Less than 6 month	6 month - 1 Year	1 - 2 Year	2 - 3 Year	More than 3 Year	Total
Undisputed Trade Receivable - considered good		-	-	0.02	-	21.52	21.54
Undisputed Trade Receivable - which have significant increase in credit risk	-	-	-	-	-	-	-
Undisputed Trade Receivable - credit impaired	-	-	-	-	-	-	-
Disputed Trade Receivable - considered good	-	-	-	-	-	-	-
Disputed Trade Receivable - which have significant increase in credit risk	-	-	-	-	-	-	-
Disputed Trade Receivable - credit impaired	-	-	-	-	-	-	-

Trade Receivables are not interest bearing and are generally on terms of 30 to 90 days

Note 7 - Cash and cash equivalents

Particulars	Rs in Lakhs As at 24th November 2025			Rs in Lakhs As at 31st March 2025		
	Non current	Current	Total	Non current	Current	Total
(a) Cash in Hand	-	-	-	-	-	-
(b) Balances with Banks	-	2.07	2.07	-	2.58	2.58
Total	-	2.07	2.07	-	2.58	2.58

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Notes forming part of the special purpose condensed financial statements as at and for the period ended 24th November, 2025

Note 8 - Equity Share Capital

	As at 24th November 2025		As at 31st March 2025	
	No. of Shares	Rs in Lakhs	No. of Shares	Rs in Lakhs
Authorised				
Equity shares of Rs 10 each	4,47,50,000	4,475.00	4,47,50,000	4,475.00
	4,47,50,000	4,475.00	4,47,50,000	4,475.00
Issued, subscribed and fully paid up Equity shares of Rs 10 each	4,43,73,200	4,437.32	4,43,73,200	4,437.32

	No. of Shares	Rs in Lakhs	No. of Shares	Rs in Lakhs
a) **Reconciliation of Equity Shares outstanding at the beginning and end of the period**				
Opening Balance	4,43,73,200	4,437.32	4,43,68,200	4,436.82
Issued during the period	-	-	5,000	0.50
Closing Balance	4,43,73,200	4,437.32	4,43,73,200	4,437.32

b) **Terms/rights attached to equity shares**

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

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

c) **Shares held by holding company**

All Equity shares issued by the Company as on 24th November 2025, are held by the Holding Company, RPSG Ventures Limited

d) **Shares held by each shareholder in excess of 5% of the shareholding in the Company -**

	As at 24th November 2025		As at 31st March 2025	
Name of the party	No. of Shares	%	No. of Shares	%
RPSG Ventures Limited	4,43,73,200	100.00%	4,43,78,200	100.00%

As per records of the Company, including its register of shareholders/members and other declaration received from shareholders, the above shareholding represents legal ownership of shares.

e) Details of shares held by Promoters and promoter Group:

Shares held by promoters at the end of the year as at As at 24th November, 2025			**% Change during the period**
	Promoter name	**No. of Shares**	**%of total shares**
	RPSG Ventures Limited	4,43,73,200	0.00%

Shares held by promoters at the end of the year as at 31st March, 2025			**% Change during the year**
	Promoter name	**No. of Shares**	**%of total shares**
	RPSG Ventures Limited	4,43,78,200	0.00%

Note 9 - Other Equity

	As at 24th November 2025	As at 31st March 2025
	Rs in Lakhs	Rs in Lakhs
a) **Share application money pending allotment**		
Opening Balance	-	-
Application money received during the year	-	0.50
Allotment of equity shares during the year	-	0.50
Closing Balance	-	-

	As at 24th November 2025	As at 31st March 2025
	Rs in Lakhs	Rs in Lakhs
b) **Retained Earnings**		
Opening Balance	(4,432.48)	(4,431.77)
Profit/(Loss) for the year	0.74	(0.71)
Re-measurement gain/(loss) on defined benefit plans	-	-
Closing Balance	(4,431.74)	(4,432.48)
Total	(4,431.74)	(4,432.48)

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Notes forming part of the special purpose condensed financial statements as at and for the period ended 24th November, 2025

Note 10 - Trade Payables (at Amortized Cost)

Particulars	Rs in Lakhs As at 24th November 2025			Rs in Lakhs As at 31st March, 2025		
	Non current	Current	Total	Non current	Current	Total
Total Outstanding Due to Micro and Small Enterprises	-	-	-	-	-	-
Total Outstanding Due to Creditors other than Micro and Small Enterprises	-	-	-	-	34.16	34.16
Total	-	-	-	-	34.16	34.16

FY 2025-26	Outstanding for following due dates from due date of Payments				
Particulars	*Less than 1 Year*	*1-2 Years*	*2-3 Years*	*More than 3 Years*	*Total*
(i) MSME	-	-	-	-	-
(ii) Others					-
(iii) Disputed Dues-MSME	-	-	-	-	-
(iv) Disputed Dues-Others	-	-	-	-	-

FY 2024-25	Outstanding for following due dates from due date of Payments				
Particulars	*Less than 1 Year*	*1-2 Years*	*2-3 Years*	*More than 3 Years*	*Total*
(i) MSME	-	-	-	-	-
(ii) Others	0.48			33.38	33.86
(iii) Disputed Dues-MSME	-	-	-	-	-
(iv) Disputed Dues-Others	-	-	-	-	-

Based on and to the extent of information obtained from suppliers regarding their status as Micro, Small or Medium enterprises under Micro, Small and Medium Enterprises Development Act, 2006, there are no amounts due to them as at the end of the period.

Note 11 - Financial Liabilities (at Amortized Cost)

Particulars	Rs in Lakhs As at 24th November 2025			Rs in Lakhs As at 31st March, 2025		
	Non current	Current	Total	Non current	Current	Total
Liability for capital goods	-	-	-	-	2.59	2.59
Other Payables	-	-	-	-	3.98	3.98
Total	-	-	-	-	6.57	6.57

Note 12 - Other Current Liabilities

Particulars	Rs in Lakhs As at 24th November 2025			Rs in Lakhs As at 31st March, 2025		
	Non current	Current	Total	Non current	Current	Total
Statutory Dues	-	-	-	-	0.03	0.03
Total	-	-	-	-	0.03	0.03

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Note 13 - Other Income

	Particulars	Rs in Lakhs For the year ended 24th November 2025	Rs in Lakhs For the year ended 31st March 2025
(a)	Interest on Fixed Deposits	-	0.19
(b)	Liability no longer required written back	68.31	-
	Total	**68.31**	**0.19**

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Notes forming part of the special purpose condensed financial statements as at and for the period ended 24th November, 2025

Note 14 - Employee Benefit Expenses

Particulars	Rs in Lakhs For the year ended 24th November 2025	Rs in Lakhs For the year ended 31st March 2025
(a) Salaries and wages	-	-
Total Employee Benefit Expense	-	-

Note 15 - Other expenses

Particulars	Rs in Lakhs For the year ended 24th November 2025	Rs in Lakhs For the year ended 31st March 2025
Bank Charges	0.00	-
Payment to Auditors (Refer Note (i) below)	-	0.30
Rates & Taxes	0.68	-
Legal & Professional expenses	-	0.59
Bad Debts Written Off	66.89	
Miscellaneous Expenses	-	0.01
Total	67.57	0.90

Note (i) Payment to Auditors	For the year ended 24th November 2025	For the year ended 31st March 2025
Statutory Audit Fee	-	0.30
Total	-	0.30

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Notes forming part of the special purpose condensed financial statements as at and for the period ended 24th November, 2025

Note - 16 Earnings per share

Basic earnings per share

The earnings and weighted average number of ordinary shares used in the calculation of basic earnings per share are as follows:

Particulars	For the period ended 24th November 2025	For the period ended 31st March 2025
	Rs in Lakhs	Rs in Lakhs
Profit/(Loss) for the period attributable to owners of the Company	0.74	(0.71)
Earnings used in the calculation of basic earnings per share from continuing operations	**0.74**	**(0.71)**
Weighted average number of equity shares for the purposes of basic earnings per share	4,43,73,200	4,43,68,214
Earnings per share from continuing operations - Basic and Diluted	0.00	(0.00)

Note- 17 Financial Risk management objectives & policies

The Company's financial liabilities comprise trade &other payables and other financial liabilities . The main purpose of these financial liabilities is to finance the company's operations. The Company's financial assets include trade and other receivables, cash and cash equivalents and deposits.

The company is exposed to market risk, credit risk and liquidity risk. The company's senior management oversees the management of these risks. The senior management reviews and agrees policies for managing each of these risks, which are summarised below.

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk primarily comprises interest rate risk. Financial instruments affected by market risk, deposits.

Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer's contract leading to a financial loss. The company is exposed to credit risk from its financing activities, including deposits with banks and other financial instruments.

Financial instruments and cash deposits

Credit risk from balances with banks is managed by the company's treasury department in accordance with the company's policy.

Investments of surplus funds are made only after review and approval of senior management.

Liquidity risk

The company's objective is to maintain a balance between continuity of funding and flexibility through favourable working capital mix and funding from parent company.

Note 18 - Related party transactions

Name	Relationship	Place of Incorporation
RPSG Ventures Limited	Holding Company	India
CESC Limited	Company under Common Control	India
Au Bon Pain café India Limited	Company under Common Control	India
Akhilanand Joshi	Director	
Arun Kumar Mukherjee	Director	
Subrata Sarkar	Whole-Time Director and CFO	

Details of transactions entered into with the related parties:

Particulars	Holding Company		Companies Under Common Control	
	Transaction Value	Balance Outstanding as on 24/11/2025	Transaction Value	Balance Outstanding as on 24/11/2025
Sales of Goods				
CESC Limited	-	-	-	-
Payment Made against Payable				
Au Bon Pain café India Limited	-	-	-	-
Payment received (Receivable)				
Au Bon Pain café India Limited	-	-	-	-
Share Application Money Received & Issued				
RPSG Ventures Limited	-	-	-	-

Particulars	Holding Company		Companies Under Common Control	
	Transaction Value	Balance Outstanding as on 31/03/2025	Transaction Value	Balance Outstanding as on 31/03/2025
Sales of Goods				
CESC Limited	-	-	-	0.26
Payment Made against Payable				
Au Bon Pain café India Limited	-	-	2.24	-
Payment Made (Receivable)				
Au Bon Pain café India Limited	-	-	-	0.71
Share Application Money Received & Issued				
RPSG Ventures Limited	0.50	-	-	-

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Notes forming part of the special purpose condensed financial statements as at and for the period ended 24th November, 2025

Note- 19 Other Statutory Disclosure

i) The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

ii) The Company do not have any transactions with companies struck off.

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

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

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

vi) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
a. 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
b. provide any security or the like to or on behalf of the Ultimate Beneficiaries

vii) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
a. 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
b. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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Note- 20 Ratios

Ratios are given as the Company has discontinued the opeartions and are not comperable.

Note- 21 Capital Management

For the purpose of the Company's capital management, capital includes issued capital, all other equity reserves and borrowing less reported cash and cash equivalents. The primary objective of the Company is to maintain an efficient capital structure in order to meet its liquidity requirements, to reduce the cost of capital, to support the corporate strategy and to maximise shareholder's value. The Company manages its capital structure and makes adjustments to it, in light of changes to economic conditions and strategic objectives of the Company.

Note- 22 Discontinued Operations

In view of continuous losses, all quick service restaurants of the Company has been discontinued, the going concern assumption is no longer applicable to the Company. Accordingly, the financial statements have not been prepared on a going concern basis; all the assets are valued at its net realizable value and all the liabilities are valued at the expected settlement value.

Note- 23 Segment Information

The Company is engaged in Quick Service Restaurant business. As the Company is operating in a single business and geographical segment, the reporting requirement for primary and secondary segment disclosure prescribed by Ind AS 108, Segment Reporting, is not applicable.

Note- 24

The board of directors of the company approved its voluntary liquidation at its meeting held on 29th October, 2025, to be carried out under the provisions of Insolvency and Bankruptcy Code, 2016. read with applicable regulations of IBBI (Voluntary Liquidation Process) Regulations, 2017. The shareholders approved the voluntary liquidation in an extra-ordinary general meeting held on 24th November, 2025 and also approved appointment of Mr. Arun Kumar Gupta as the liquidator on 24th November, 2025. After settling all the stakeholders's claims, the liquidator distributed all the surplus assets to shareholders and subsequently filed an application with Hon'ble National Company Law Tribunal, Kolkata Bench ('NCLT') on 18th February, 2026, seeking directions for winding up the company.

Note- 25 Comparative figures

Previous year figures have been regrouped or reclassified wherever necessary to correspond with current period classification / disclosure.

For Batliboi , Purohit & Darbari
Chartered Accountants
Firm Registration No.: 303086E

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7, Waterloo Street, Kolkata 700069
Chartered Accountants

P.J. Bhide
Partner
Membership No: 004714
Place:- Kolkata
Date :- 11th May, 2025

For and on behalf of the Board of Directors

Subrata Sarkar	G.R.M.Srikanth
Whole-time Director and CFO	Director
DIN : 09352855	DIN : 07383622