Deloitte
Haskins & Sells LLP

Chartered Accountants
Commerz III, 30th & 31st floors
International Business Park
Oberoi Garden City
Off. Western Express Highway
Goregaon (East)
Mumbai, 400 063
Maharashtra, India

Tel: +91 22 6185 4000
Fax: +91 22 6185 4001

INDEPENDENT AUDITOR'S REPORT

TO THE PARTNERS OF RP-SG UNIQUE ADVISORY LLP
REPORT ON THE AUDIT OF THE FINANCIAL INFORMATION

Opinion

We have audited the accompanying financial information of RP-SG UNIQUE ADVISORY LLP ("the LLP"), comprising the Condensed Balance Sheet as at March 31, 2026, the Condensed Statement of Profit and Loss, the Condensed Statement of Changes in Partners' Capital and the Condensed Statement of Cash Flows, for the year then ended and a summary of material accounting policies and other explanatory information, which has been prepared by the LLP to enable RPSG Ventures Limited ("RVL") to prepare the consolidated financial statements / results of RVL Group (RVL and its subsidiaries constitute the Group) in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial information been prepared, in all material respects, on the basis of the Indian Accounting Standards ("Ind AS'') notified under the Companies Indian Accounting Standards Rules, 2015 (as amended), and other accounting principles generally accepted in India.

Basis for Opinion

We conducted our audit of the financial information in accordance with the Standards on Auditing ("SA"s) issued by the Institute of Chartered Accountants of India ("ICAI"). Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Financial Information section of our report. We are independent of the LLP in accordance with the Code of Ethics issued by the ICAI and we have fulfilled our other ethical responsibilities in accordance with the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial information.

Management Responsibility

The Management of the LLP ("the Management") is responsible for the preparation and presentation of this financial information in accordance with the Ind AS and other accounting principles generally accepted in India and for such internal control as Management determines is necessary to enable the preparation of the financial information that is free from material misstatement, whether due to fraud or error. The Management is responsible for maintenance of adequate accounting records for safeguarding the assets of the LLP 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 information that gives a true and fair view and is free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the financial information by the Management, as aforesaid.

In preparing the financial information, the Management of the LLP is responsible for assessing the ability of the LLP to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management either intend to liquidate the LLP or to cease operations, or has no realistic alternative but to do so.

The Management is also responsible for overseeing the LLP's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the financial information as a whole is 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 this financial information.

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 financial information, 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 LLP's internal control.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 LLP'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 information 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 LLP to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial information, including the disclosures, and whether the financial information represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial information that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial information may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial information.

We communicate with the Management 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 the Management 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.

Restriction on Use and Distribution

This report has been issued at the request of the Management solely for use in the preparation of consolidated financial statements / results of RVL Group in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. As a result, the financial information is not a complete set of financial statements in accordance with Ind AS or accounting principles generally accepted in India. It should not be used by, or distributed to, any other person other than authorized RVL management personnel and / or used for any other purposes.

For **Deloitte Haskins & Sells LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

KRUNAL VIRENDRA SHAH
Digitally signed by KRUNAL VIRENDRA SHAH
Date: 2026.04.29 17:42:36 +05'30'

Krunal Shah
(Partner)
(Membership No. 111260)
(UDIN: 26111260WRNSCH5836)

Place: Mumbai
Date: April 29, 2026

RP-SG UNIQUE ADVISORY LLP
Balance Sheet as at March 31, 2026

(Amount Rs. in Lacs, unless stated otherwise)

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-current assets			
(a) Financial assets			
(i) Investments	3	1,907.91	1,920.43
(ii) Other financial assets	4A	-	1.88
(b) Income-tax assets		-	1.79
Total non-current assets		1,907.91	1,924.10
Current assets			
(a) Financial assets			
(i) Cash and cash equivalents	5	65.23	34.04
(ii) Other financial assets	4B	0.42	0.42
(b) Other non financial assets	6	-	-
Total current assets		65.65	34.46
TOTAL ASSETS		**1,973.56**	**1,958.56**
PARTNERS' CAPITAL AND LIABILITIES			
Partners' funds			
(a) Partners' capital	7	1,924.73	1,933.46
(b) Reserves and surplus	7A	40.89	21.31
Total Partners' funds		1,965.62	1,954.77
Current liabilities			
(a) Financial liabilities			
Trade payables	8		
- Total outstanding dues of micro enterprises and small enterprises		-	-
- Total outstanding dues other than micro enterprises and small enterprises		4.72	3.76
(b) Provision for tax (net)	9	2.68	-
(c) Other current liabilities	10	0.54	0.03
Total current liabilities		7.94	3.79
TOTAL PARTNERS' CAPITAL AND LIABILITIES		**1,973.56**	**1,958.56**
See accompanying notes forming part of the financial information			

In terms of our report attached
For Deloitte Haskins & Sells LLP
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

KRUNAL VIRENDRA SHAH
Digitally signed by KRUNAL VIRENDRA SHAH
Date: 2026.04.29 17:51:21 +05'30'

Krunal Shah
Partner

Place: Mumbai
Date: April 29, 2026

For RP-SG UNIQUE ADVISORY LLP

Sambit Dash
Digitally signed by Sambit Dash
Date: 2026.04.29 13:22:00 +05'30'

Sambit Dash
Partner

Place: Gurgaon
Date: April 29, 2026

Abhishek Goenka
Digitally signed by Abhishek Goenka
Date: 2026.04.29 13:22:34 +05'30'

Abhishek Goenka
Partner

Place: Gurgaon
Date: April 29, 2026

RP-SG UNIQUE ADVISORY LLP
Statement of Profit and Loss for the year ended March 31, 2026

(Amount Rs. in Lacs, unless stated otherwise)

Particulars	Note No.	For the year ended March 31, 2026	For the year ended March 31, 2025
Revenue:			
(i) Revenue from operations	11	755.79	9.03
(ii) Other income	12	0.03	-
Total Revenue		**755.82**	**9.03**
Expenses:			
(i) Operating and other expenses	13	11.20	11.91
Total Expenses		**11.20**	**11.91**
Profit/(Loss) before tax		**744.62**	**(2.88)**
Tax Expense			
(i) Current tax		108.49	-
(ii) Tax relating to earlier years		1.77	2.37
Profit/(Loss) after tax		**634.36**	**(5.25)**
See accompanying notes forming part of the financial information			

In terms of our report attached
For Deloitte Haskins & Sells LLP
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

KRUNAL VIRENDRA SHAH Digitally signed by KRUNAL VIRENDRA SHAH Date: 2026.04.29 17:51:52 +05'30'

Krunal Shah
Partner

Place: Mumbai
Date: April 29, 2026

For RP-SG UNIQUE ADVISORY LLP

Sambit Dash Digitally signed by Sambit Dash Date: 2026.04.29 13:22:55 +05'30'

Sambit Dash
Partner

Place: Gurgaon
Date: April 29, 2026

Abhishek Goenka Digitally signed by Abhishek Goenka Date: 2026.04.29 13:23:11 +05'30'

Abhishek Goenka
Partner

Place: Gurgaon
Date: April 29, 2026

RP-SG UNIQUE ADVISORY LLP

Statement of changes in Partners' Capital for the year ended March 31, 2026

(Amount Rs. in Lacs, unless stated otherwise)

Particulars	Quest Properties India Limited	Metromark Green Commodities Private Limited	RPSG Ventures Fund 1 Key Employee Trust Scheme I	Reserves and Surplus	Total
Balance as on April 01, 2024	**1,775.92**	**74.00**	**-**	**26.56**	**1,876.48**
Capital contributed during the year	80.10	3.34	0.10	-	83.54
Loss during the year	-	-	-	(5.25)	(5.25)
Balance as on March 31, 2025	**1,856.02**	**77.34**	**0.10**	**21.31**	**1,954.77**

Particulars	Quest Properties India Limited	Metromark Green Commodities Private Limited	RPSG Ventures Fund 1 Key Employee Trust Scheme I	Reserves and Surplus	Total
Balance as on April 01, 2025	**1,856.02**	**77.34**	**0.10**	**21.31**	**1,954.77**
Capital contributed during the year	132.00	5.50	-	-	137.50
Capital redeemed during the year	(140.38)	(5.85)	-	-	(146.23)
Profit during the year	-	-	-	634.36	634.36
Profits distributed during the year	-	-	-	(614.78)	(614.78)
Balance as on March 31, 2026	**1,847.64**	**76.99**	**0.10**	**40.89**	**1,965.62**

In terms of our report attached

For Deloitte Haskins & Sells LLP

Chartered Accountants

(Firm's Registration No. 117366W/W-100018)

KRUNAL VIRENDRA SHAH

Digitally signed by KRUNAL VIRENDRA SHAH
Date: 2026.04.29 17:52:12 +05'30'

Krunal Shah

Partner

Place: Mumbai

Date: April 29, 2026

For RP-SG UNIQUE ADVISORY LLP

Sambit Dash

Digitally signed by Sambit Dash
Date: 2026.04.29 13:23:35 +05'30'

Sambit Dash

Partner

Place: Gurgaon

Date: April 29, 2026

Abhishek Goenka

Digitally signed by Abhishek Goenka
Date: 2026.04.29 13:24:03 +05'30'

Abhishek Goenka

Partner

Place: Gurgaon

Date: April 29, 2026

RP-SG UNIQUE ADVISORY LLP
Statement of Cash Flows for the year ended March 31, 2026

(Amount Rs. in Lacs, unless stated otherwise)

	Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
A.	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Profit/(Loss) before tax		744.62		(2.88)
	Adjustments for:				
	Interest on income-tax refund		(0.03)		-
	Income from investments (non-current)		(755.79)		(9.03)
	Operating loss before working capital changes		(11.20)		(11.91)
	Changes in working capital				
	Decrease in current and non-current non financial assets	1.88		3.53	
	Increase/(Decrease) in current financial liabilities	0.96		(4.08)	
	Increase/(Decrease) in current non financial liabilities	0.51		(0.27)	
			3.35		(0.82)
	Cash used in operations		**(7.85)**		**(12.73)**
	Income-tax paid (net)		(105.76)		(2.37)
	Net cash used in operating activities		**(113.61)**		**(15.10)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of investments (non-current)		(137.50)		(83.44)
	Proceeds from redemption of investments (non-current)		905.81		16.54
	Net cash generated from/(used in) investing activities		**768.31**		**(66.90)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Contribution towards Partners' capital		137.50		83.54
	Redemption of Partners' capital		(146.23)		-
	Distribution of profits		(614.78)		-
	Net cash (used in)/generated from financing activities		**(623.51)**		**83.54**
	Net increase in cash and cash equivalents		31.19		1.54
	Cash and cash equivalents at the beginning of the year		34.04		32.50
	Cash and cash equivalents at the end of the year		**65.23**		**34.04**
	Cash and cash equivalents at the end of the year comprises:				
	Balance with a bank in current account		**65.23**		**34.04**

See accompanying notes forming part of the financial information

In terms of our report attached
For Deloitte Haskins & Sells LLP
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)

KRUNAL VIRENDRA SHAH Digitally signed by KRUNAL VIRENDRA SHAH Date: 2026.04.29 17:52:33 +05'30'

Krunal Shah
Partner

Place: Mumbai
Date: April 29, 2026

For RP-SG UNIQUE ADVISORY LLP

Sambit Dash Digitally signed by Sambit Dash Date: 2026.04.29 13:24:24 +05'30'

Sambit Dash
Partner

Place: Gurgaon
Date: April 29, 2026

Abhishek Goenka Digitally signed by Abhishek Goenka Date: 2026.04.29 13:24:53 +05'30'

Abhishek Goenka
Partner

Place: Gurgaon
Date: April 29, 2026

RP-SG UNIQUE ADVISORY LLP
Notes forming part of the financial information for the year ended March 31, 2026

Note 1 : About the LLP

RP SG Unique Advisory LLP ("the LLP") is incorporated as a limited liability partnership on November 10, 2017 under the Limited Liability Partnership Act, 2008 with registered office at 30 Forjett Street, Spencer Building, 2nd Floor, Mumbai - 400036.

The LLP is incorporated with the objective of acting as sponsor and providing incidental services to clients including alternate investment funds ("the Funds").

Note 2 : Material accounting policies

a. Statement of compliance

The financial information of the LLP has been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India, to enable RPSG Ventures Limited ("RVL") to prepare consolidated financial Statements/results of RVL Group (RVL and its subsidiaries constitute the Group) in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2012, as amended.

b. Basis of accounting and preparation of financial information

The financial information has been prepared on historical cost basis except for financial assets and liabilities held at fair value through profit and loss or fair value through other comprehensive income.

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, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the LLP takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.
In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

• Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the LLP can access at the measurement date;

• Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and

• Level 3 inputs are unobservable inputs for the asset or liability.

c. Use of estimates

The preparation of financial information, in conformity with Ind AS, requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements and the reported amounts of revenues and expenses during the reported period. Differences between the actual results and estimates are recognized in the period in which the results are known / materialize.

d. Revenue recognition

Revenue from services is recognised at the fair value of the consideration received or receivable for services rendered in the periods in which the services are rendered on a prorated basis over the period or as per the terms of the contract.
Income from investments in Alternative Investment Funds is recognised when the right to receive the same is established.
Interest income is accounted for on a time proportion basis by reference to the principal amount outstanding and the applicable effective interest rate.

e. Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit / (loss) before 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 LLP are segregated based on the available information.

f. Taxation

Tax expenses comprises current and deferred tax.

Current tax

Current tax is measured at the amount expected to be paid to tax authorities in accordance with the Income Tax Act, 1961. The LLP's current tax is calculated using tax rates and tax laws that have been enacted during the period, together with any adjustment to tax payable in respect of previous years. Current tax assets and tax liabilities are off set where the entity has a legally enforceable right to off set and intends either to settle on net basis, or to realise the asset and settle the liability simultaneously.

Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

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 realised, based on tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period.

Income tax, in so far as it relates to items disclosed under other comprehensive income or equity, are disclosed separately under other comprehensive income or equity, as applicable.

Deferred tax assets and liabilities are off set when there is legally enforceable right to off set current tax assets and liabilities and when the deferred tax balances related to the same taxation authority.

g. Provision and Contingent Liabilities

The LLP recognises a provision when there is a present obligation as a result of an obligating event that probably requires outflow of resources and a reliable estimate can be made of the amount of the obligation. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

A disclosure of a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation and the likelihood of outflow of resources is remote, no provision or disclosure of contingent liability is made.

h. Financial instruments

Financial assets and financial liabilities are recognised when the LLP 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.

Financial assets

Classification

The LLP classifies its financial assets in the following measurement categories: (i) those measured at amortised cost and (ii) those to be measured subsequently at fair value (through profit and loss).

a. Cash and cash equivalents

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

b. 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.

c. Financial assets at fair value through profit or loss

Financial assets are measured at fair value through profit or loss where it is not measured at amortised cost.

d. Impairment of financial assets

Loss allowance for expected credit losses is recognised for financial assets measured at amortised cost. For financial assets whose credit risk has not significantly increased since initial recognition, loss allowance equal to twelve months expected credit losses is recognised. Loss allowance equal to the lifetime expected credit losses is recognised if the credit risk on the financial instruments has significantly increased since initial recognition.

e. Derecognition of financial assets

The LLP derecognises a financial asset only when the contractual rights to the cash flows from the asset expire.

Financial liabilities and equity

Classification

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

a. Partner's Capital

Partner's Capital represents a residual interest in the assets of the LLP after deducting all of its liabilities. It is recorded at the proceeds received.

b. Financial liabilities

Financial liabilities are measured at amortised cost using the effective interest rate method. Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in profit or loss over the period of the borrowings using the effective interest method.

For trade and other payables maturing within one year from the balance sheet date, the carrying amount approximates fair value to short-term maturity of these instruments.

c. Derecognition of financial liabilities

The LLP derecognises financial liabilities only when the LLP’s obligations are discharged, cancelled or they expire.

RP-SG UNIQUE ADVISORY LLP

Notes forming part of the financial information for the year ended March 31, 2026

(Amount Rs. in Lacs, unless stated otherwise)

Note 3: Investments (non-current)

Particulars	As at March 31, 2026	As at March 31, 2025
I. Investment in Joint Venture, unquoted, fully paid up, carried at cost		
396.04 Class B units (482.93 Class B units as at March 31, 2025) of RP SG Ventures Fund - I of Rs. 100,000/- each	396.04	482.93
11,868.70 Class B units (12,500 Class B units as at March 31, 2025) of RP SG Capital Ventures Opportunity Fund I of Rs. 10,000/- each	1,186.87	1,250.00
3,250.00 Class B units (1,875.00 Class B units as at March 31, 2025) of RP SG Capital Ventures Fund II of Rs. 10,000/- each	325.00	187.50
Total	**1,907.91**	**1,920.43**

Note 4: Other financial assets

Particulars	As at March 31, 2026	As at March 31, 2025
(A) Non-current		
Receivable towards redemption of investments (non-current)	-	1.88
(B) Current		
Receivable towards redemption of investments (non-current)	0.42	0.42
Total	**0.42**	**2.30**

Note 5: Cash and cash equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Balance with a bank - in current account	65.23	34.04
Total	**65.23**	**34.04**

Note 6: Other non financial assets

Particulars	As at March 31, 2026	As at March 31, 2025
Goods and services tax receivable	7.00	5.51
Less : Provision*	(7.00)	(5.51)
Total	**-**	**-**

* The LLP currently does not have any income liable to Goods and Services Tax (GST), against which the GST input tax credit can be setoff. Accordingly, the LLP has fully provided for such GST input credit in the books of accounts.

Note 7: Partners' capital

Particulars	As at March 31, 2026	As at March 31, 2025
Contribution towards Partners' capital:		
Balance at the beginning of the year	1,933.46	1,849.92
Add: Received during the year	137.50	83.54
Less: Redeemed during the year	(146.23)	-
Total	**1,924.73**	**1,933.46**

Note 7A: Reserves and surplus

Particulars	As at March 31, 2026	As at March 31, 2025
Balance at the beginning of the year	21.31	26.56
Add: Net profit/(loss) during the year	634.36	(5.25)
Less: Profits distributed during the year	(614.78)	-
Total	**40.89**	**21.31**

RP-SG UNIQUE ADVISORY LLP

Notes forming part of the financial information for the year ended March 31, 2026

(Amount Rs. in Lacs, unless stated otherwise)

Note 8: Trade payables (Refer Note 15)

Particulars	As at March 31, 2026	As at March 31, 2025
Dues other than micro enterprises and small enterprises	4.72	3.76
Total	**4.72**	**3.76**

Note 9: Provision for tax (net)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for tax [net of advance tax and TDS of Rs. 105.81/- lacs (Previous year Nil)]	2.68	-
Total	**2.68**	**-**

Note 10 : Other current liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Statutory dues	0.54	0.03
Total	**0.54**	**0.03**

Note 11: Revenue from operations

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Income from investments (non-current)	755.79	9.03
Total	**755.79**	**9.03**

Note 12: Other income

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest on income-tax refund	0.03	-
Total	**0.03**	**-**

Note 13: Operating and other expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Auditors remuneration		
-Statutory Audit and Limited Review	8.00	8.00
-Reimbursement of expenses	0.18	0.05
Professional fees	1.63	2.17
Miscellaneous expenses	1.39	1.69
Total	**11.20**	**11.91**

RP-SG UNIQUE ADVISORY LLP
Notes forming part of the financial information for the year ended March 31, 2026

Note 14: Related party transactions

(a) List of related parties and relationships

Name of the Related Parties	Description of Relationship
Quest Properties India Limited (Parent entity)	Partner of the LLP
Metromark Green Commodities Private Limited	Partner of the LLP
RPSG Ventures Fund 1 Key Employee Trust Scheme I	Partner of the LLP
RP-SG Ventures Advisory LLP	Joint Venture of the Parent entity
RP-SG Ventures Fund-I	Joint Venture of the Parent entity
RP-SG Capital Ventures Opportunity Fund I	Joint Venture of the Parent entity
RP-SG Capital Ventures Fund II	Joint Venture of the Parent entity
Mr. Gopal Rathi	Designated Partner of the LLP
Mr. Abhishek Goenka	Designated Partner of the LLP
Mr. Sambit Dash	Designated Partner of the LLP

(Amount Rs. in Lacs, unless stated otherwise)

(b) Related party transactions for the year ended March 31, 2026

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(i) Quest Properties India Limited		
Contribution to capital	132.00	80.10
Redemption of capital	140.38	-
Distribution of profits	590.18	-
(ii) Metromark Green Commodities Private Limited		
Contribution to capital	5.50	3.34
Redemption of capital	5.85	-
Distribution of profits	24.59	-
(iii) RPSG Ventures Fund 1 Key Employee Trust Scheme I		
Contribution to capital	-	0.10
(iv) RP-SG Ventures Fund-I		
Investment in the units of Fund	-	20.94
Redemption of units of Fund	86.89	7.50
Income from investments (non-current)	544.05	8.07
(v) RP-SG Capital Ventures Opportunity Fund I		
Redemption of units of Fund	63.13	-
Income from non current investments	209.58	0.77
(vi) RP-SG Capital Ventures Fund II		
Investment in the units of Fund	137.50	62.50
Income from investments (non-current)	2.16	0.19

(c) Related party balances outstanding as at March 31,2026

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Quest Properties India Limited		
Contribution to capital of the LLP	1,847.64	1,856.02
(ii) Metromark Green Commodities Private Limited		
Contribution to capital of the LLP	76.99	77.34
(iii) RPSG Ventures Fund 1 Key Employee Trust Scheme I		
Contribution to capital of the LLP	0.10	0.10
(iv) RP-SG Ventures Fund-I		
Investment in the units of Fund	396.04	482.93
Receivable towards redemption of investments (non-current)	0.42	0.42
(v) RP-SG Capital Ventures Opportunity Fund I		
Investment in the units of Fund	1,186.87	1,250.00
Receivable towards redemption of investments (non-current)	-	1.88
(vi) RP-SG Capital Ventures Fund II		
Investment in the units of Fund	325.00	187.50

RP-SG UNIQUE ADVISORY LLP
Notes forming part of the financial information for the year ended March 31, 2026

(Amount Rs. in Lacs, unless stated otherwise)

Note 15: Disclosures required under section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

There are no dues to Micro and Small Enterprises as at March 31, 2026 and March 31, 2025. Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management.

Note 16: Commitments and Contingent liability

The LLP does not have any contingent liability as on March 31, 2026 and March 31, 2025. The LLP has outstanding sponsor commitment in its investments (non-current) amounting to Rs. 175.00/- lacs (Rs. 312.50/- lacs as on March 31, 2025).

Note 17: Financial instruments

17.1 Capital management

The LLP's capital management policy is focused on business growth and creating value for the Partners. The LLP determines the amount of capital required on the basis of annual business plans and the funding needs are met through capital contributions and internal accruals.

17.2 Categories of financial instruments

Particulars	As at March 31, 2026	As at March 31, 2025
Financial assets		
Measured at amortised cost		
(i) Investments designated at cost	1,907.91	1,920.43
(ii) Cash and cash equivalents	65.23	34.04
(iii) Other financial assets	0.42	2.30
Financial liabilities		
Measured at amortised cost		
(i) Financial liabilities measured at amortised cost (Trade payables)	4.72	3.76

17.3 Financial risk management objective

The LLP has a system-based approach to risk management, anchored to policies and procedures aimed at ensuring early identification, evaluation and management of key financial risks (such as market risk, credit risk and liquidity risk) that may arise as a consequence of its operations as well as its investing and financing activities. Accordingly, the LLP's risk management framework has the objective of ensuring that such risks are managed within acceptable and approved risk parameters in a disciplined and consistent manner and in compliance with applicable regulation. It also seeks to drive accountability in this regard.

a. Liquidity risks

Liquidity risk refers to the risk that the LLP cannot meet its financial obligations. The objective of liquid risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements.

The LLP does not have any loans from banks or others. Furthermore, the LLP has sufficient quantities of liquid assets which are readily saleable. Hence the risk that the LLP may not be able to settle its financial liabilities as they become due does not exist.

The following table shows a maturity analysis of the anticipated cash flows for the LLP's financial liabilities.

Expected maturity of financial liabilities

Particulars	Due within one year	Due after one year
As on March 31, 2026		
(i) Trade payables	4.72	-

Particulars	Due within one year	Due after one year
As on March 31, 2025		
(i) Trade payables	3.76	-

b. Market risks

Market risk is the risk that the fair value or future cash flows of financial instruments will fluctuate due to changes in market variables such as interest rates, foreign exchange rates and equity prices. The maximum risk resulting from financial instruments equals their fair value.

c. Credit risks

Credit risk arise from the possibility that the counter party may not be able to settle their obligations. Financial instruments that are subject to such risk primarily consists of investments, trade receivables, bank deposits, loans, derivative instruments and other financial assets.

Note 18: Segment information

The principal object of the LLP is to act as the sponsor for the Funds. All other activities of the LLP revolve around / are connected with its main object. Considering this, the LLP has only one reportable segment.

For RP-SG UNIQUE ADVISORY LLP

Sambit Dash

Digitally signed by Sambit Dash
Date: 2026.04.29 13:25:27 +05'30'

Sambit Dash
Partner
Place: Gurgaon
Date: April 29, 2026

Abhishek Goenka

Digitally signed by Abhishek Goenka
Date: 2026.04.29 13:25:49 +05'30'

Abhishek Goenka
Partner
Place: Gurgaon
Date: April 29, 2026