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BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2026

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AUDITOR

SHWETA JAIN & CO LLP

CHARTERED ACCOUNTANTS

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SHWETA JAIN & CO LLP
CHARTERED ACCOUNTANTS, (LLPIN- ACQ-2534)
(formerly known as Shweta Jain & Co, Chartered Accountants)

INDEPENDENT AUDITORS REPORT

To,
The Board of Directors /Members of
BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED
Mumbai

Report on the Audit of the Standalone Financial Statements :

Opinion:

We have audited the accompanying financial statements **BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss and the statement of Cash Flow and notes to the financial statements for the year ended and a summary of significant accounting policies and other explanatory information.

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 as amended in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026 and its Profits and its cash flow for the year ended on that date.

Basis for Opinion

We conducted our audit of the Standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in Auditor's Responsibilities for the Audit of the Financial Statements section of our audit 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 made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Information Other than the Financial Statements and Auditors Report Thereon:

The Company's management and Board of Directors are responsible for the preparation

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of the other information. The other information comprises the information included in the integrated annual report, Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon. The integrated annual report including the Director's report, Chairman's statement, Management Discussion and Analysis and report on corporate governance is expected is expected to be made available to us after the date of this auditor's report.

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

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

When we read the Company's report on the year ended financial statement, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and describe actions under the relevant laws and regulations.

RESPONSIBILITY OF THE MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

A. The Company's management & Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, statement of affairs, profit & loss including the cash flow of the Company in accordance with the accounting standard prescribed under Section 133 of the Act, read with relevant rules issued thereunder and the accounting principles generally accepted in India.

The respective management and Board of Directors of the Company are responsible for the 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone financial statements that give a



true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements for the year ended, the management and Board of Directors 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 management either intends to liquidate the Company or to cease operations, or has no alternative but to do so. The Board of Directors is also responsible for overseeing the Company's financial reporting process for the year ended on 31st March 2026.

Auditor's Responsibilities for the Audit of the Financial Statements

A. 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 the 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 the users taken on the basis of these standalone financial statement for the year ended on 31st March 2026.

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

i) Identify and assess the risk 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 frauds may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

ii) Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate internal financial control systems in place and the operating effectiveness of such controls.

iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and the Board of Directors.

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iv) 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 Standalone 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.

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

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in

a) Planning the scope of our audit work and in evaluating the results of our work; and

b) To evaluate the effect of any identified misstatements in the Standalone Financial Statements for the year ended on 31st March 2026.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current year 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 sub-section (11) of section 143 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 purpose of our audit.

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

   c) The Balance Sheet, Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of accounts.

   d) In our opinion, the Balance Sheet, Statement of Profit and Loss and Cash Flow Statement comply with the Accounting Standards referred to in section 133 of the act read with Rule 7 of Company (Accounts) Rules, 2014.

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

   f) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 read with Schedule V to the Act of the Act.

   g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B"** to this report". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to standalone financial statements.

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

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a) The Company does not have any pending litigations which would impact its financial position except the income Tax demands shown outstanding on the Income Tax portal related to earlier years which as per the management has already been paid or are pending for rectifications.

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

c) There were no amounts which required to be transferred to the investors Education and protection fund by the Company.

d)

(i) The management has represented that, to the best of its knowledge and belief, as disclosed in the notes to the Standalone 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 to or on behalf of the Ultimate Beneficiaries.

(ii) The management has represented, that, to the best of its knowledge and belief, as disclosed in the notes to the Standalone 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 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 from or on behalf of the Ultimate Beneficiaries; and

(iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (i) & (ii) of Rules 11(e) as provided under (i) and (ii) above, contain any material misstatement.

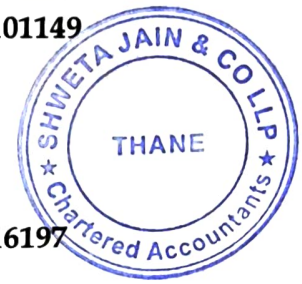


e) No dividend has been declared or paid by the Company during the year.

f) In respect of Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 proviso Rule 3(1) of the Companies (Accounts) Rules, 2014 we herewith report that based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the reporting year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

FOR SHWETA JAIN & CO LLP.
CHARTERED ACCOUNTANTS
F.R.N. : 127673W/W101149

Priyanka



PRIYANKA JAJU
(Partner)
Membership No. : 416197
Place : Mumbai
Date : 28th May 2026
UDIN No : 26416197PDFCYX2797

ANNEXURE " A "REFERRED TO IN THE AUDITORS REPORT:

(As referred to in Paragraph 1 under "Report on Other Legal and Regulatory Requirements" of our report to the members of **BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED** on the accounts as at and for the year ended 31st March, 2026) to the best of our informations and according to the explanations provided to us by the company and the books of accounts and records examined by us in the normal course of audit, we state that :

i. In respect of the company's Property, Plant and Equipment and Intangible Assets :

a)

i) The company has maintained proper records, showing full particulars including quantitative details and situations of all Property, Plant & Equipment.

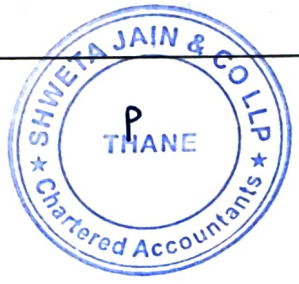
ii) The Company is not holding any intangible assets during the year.

b) The property, plant and equipment has been physically verified by the management during the year in accordance with a periodical programme of verification which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

c) The company is not holding any immovable property at the year ended. Accordingly, Clause 3 (i) (c) of the order is not applicable.

d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year. Accordingly, the provisions stated under clause 3(i)(d) of the Order are not applicable to the Company.

e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder. Accordingly, the provisions stated under clause 3(i)(e) of the Order are not applicable to the Company.



ii. The company is in service industry and does not have any inventory. Further the company has not been sanctioned any working capital limit in excess of rupees five crores, in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, Clause 3 (ii) (a) &(b) of the order are not applicable.

iii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. Accordingly, clause 3(iii) (a) to (f) of the order are not applicable.

iv. As per information & explanations given to us, the Company has not given loans, guarantees or securities nor made any investments under the provisions of section 185 and 186 of the Companies Act 2013. Further the company has complied with the provisions of section 186 of the companies Act, 2013 wherever applicable, in relation to the loans given and investments made.

v. According to the information and explanations given to us, the Company has neither accepted any deposits from the public nor any amounts which are deemed to be deposits, within the meaning of Sections 73 to 76 of the Companies Act, 2013 and the rules framed there under. Also, there are no amounts outstanding as on March 31, 2026, which are in the nature of deposits. Accordingly, clause 3(v) of the Order is not applicable to the company.

vi. Accordingly, to the information & explanations given to us, maintenance of the cost records as specified by the Central Government under sub section (1) of section 148 of the Companies Act & rules there under are not applicable to the company. Accordingly, Clause 3 (vi) of the order is not applicable.

vii. (a) According to the information and explanations given to us and on the basis of our examination of the records, The company is regular in depositing the undisputed statutory dues including Goods and Services Tax ('GST'), Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other statutory dues to the appropriate authorities.

According to the information and explanations given to us, there is no undisputed amounts payable in respect of GST, Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues were in arrears as at 31st March, 2026 for a period of more than six months from the date they became payable.

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(b) According to the information & explanations given to us there are no dues of Provident Fund, Employees State Insurance, Income Tax, Goods & Service Tax, Custom Duty, Cess & Other Material Statutory dues applicable to it, which have not been deposited with appropriate authorities on account of any dispute except the income Tax demands shown outstanding on the Income Tax portal related to earlier years which as per the management has already been paid or are pending for rectifications.

viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year. Accordingly, the provision stated under clause 3(viii) of the Order is not applicable to the Company.

ix.

a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not not availed any loan or has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender.

b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority. Accordingly, reporting under Clause 3(ix)(c)to(f) of the order are not applicable to the Company.

x. According to the records of the company examined by us and the information and explanations given to us, we hereby report that the company has not raised money by way of initial or further public offer. The company has not taken any term loan during the year.

a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not applicable.

b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

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xi. Based upon the audit procedures performed and information and explanation given by the management, we report that no fraud on or by the company has been noticed or reported during the course of our audit for the year ended 31st March 2026.

a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c) According to the information and explanations given to us, there are no complaints received by the Company, raised by the whistle blower during the year while determining the nature, timing and extent of our audit procedures for the year ended.

xii. According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

xiii. According to the information and explanations given to us and based on our examination of the records of the Company, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable. The details with respect to the related parties has provided to us by the management as per the related party disclosure and the transactions with such related parties have been disclosed in the **Note No 20** to the standalone financial statements

xiv.

a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an adequate internal audit system commensurate with the size and nature of its business.

b) No formal Internal auditor has been appointed by the company as the same is not applicable to the company therefore there is no specific internal audit reports of the Company. The company has an adequate internal audit system commensurate with the size and nature of its business.

xv. In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons

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connected to its directors and hence, the reporting on the compliances with the provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi.

a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable

b) The Company has not conducted any Non-Banking Financial or Housing activities. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

xvii. The Company has not incurred cash losses in the current financial year and in the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, 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 that the 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. In our opinion and according to the information and explanations given to us, Section 135 of the Companies Act, 2013 is not applicable to the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

xxi. This report is for the standalone financial statement of the company. Accordingly, clauses 3(xxi) of the Order is not applicable.

FOR SHWETA JAIN & CO LLP.
CHARTERED ACCOUNTANTS
F.R.N. : 127673W/W101149

Priyanka

SHWETA JAIN & CO LLP ★ Chartered Accountants ★ THANE

PRIYANKA JAJU
(Partner)
Membership No. : 416197
Place : Mumbai
Date : 28th May 2026
UDIN No : 26416197PDFCYX2797

ANNEXURE " B "TO THE INDEPENDENT AUDITOR'S REPORT:

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

We have audited the internal financial controls with reference to standalone financial statements of **BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED** ("the Company") as of 31st March, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's and Board of Directors Responsibility for Internal Financial Controls :

The Company's management and Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal control with reference to standalone financial statements based on the criteria established by the Company considering the essential components of internal control stated in the Guidance Note. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility :

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to standalone financial statements included obtaining an understanding of internal financial controls standalone financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal

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control based on the assessed risk. The procedures selected depend on the auditor's judgments, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence, we have obtained, is sufficient and appropriate to provide a basis our audit opinion on the Company's internal financial controls system over financial reporting with reference to standalone financial statements.

Meaning of Internal Financial Controls with reference to standalone financial statements.:

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

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

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

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

Inherent Limitations of Internal Financial Controls with Reference to Standalone Financial Statements:

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

SHWETA JAIN & CO LLP
THANE
Chartered Accountants

Opinion :

In our opinion, the Company has, in all material respects, an adequate internal financial controls system standalone financial statements and such internal financial controls standalone financial statements were operating effectively as at 31st March, 2026, based on the internal control standalone financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls standalone financial statements issued by the Institute of Chartered Accountants of India.

FOR SHWETA JAIN & CO LLP.
CHARTERED ACCOUNTANTS
F.R.N. : 127673W/W101149

Priyanka

SHWETA JAIN & CO LLP ★ Chartered Accountants ★ THANE

PRIYANKA JAJU
(Partner)
Membership No. : 416197
Place : Mumbai
Date : 28th May 2026
UDIN : 26416197PDFCYX2797

BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED

(CIN NO : U74140MH2008PTC353045)

BALANCE SHEET AS AT 31ST MARCH, 2026

(₹ In Thousand's)

PARTICULARS	Note No	As at 31.03.2026 AMOUNT (₹)	As at 31.03.2025 AMOUNT (₹)
I. EQUITY AND LIABILITIES			
A. Shareholder's Funds			
Share Capital	"2"	900	900
Reserves and Surplus	"3"	40,940	38,945
B. Non Current Liabilities			
Long term Provision	"4"	357	355
C. Current Liabilities			
Trade Payables			
- Dues of Micro & Small Enterprises	"5"	-	-
- Dues to Others	"5"	11,223	2,108
Other Current Liabilities	"6"	1,335	1,211
Short term Provision	"7"	75	75
	TOTAL	**54,830**	**43,593**
II. ASSETS			
D. Non-Current Assets			
Property, Plant, Equipment & Intangible Assets			
- Tangible Assets	"8"	50	50
Deferred tax Assets	"9"	2,303	2,352
E. Current Assets			
Trade Receivables	"10"	45,726	34,162
Cash and Cash Equivalents	"11"	102	245
Other Current Assets	"12"	6,649	6,785
	TOTAL	**54,830**	**43,593**
Significant Accounting Policies	**1 to 27**		
Notes on Financial Statement			

As Per Our Report of even date

FOR SHWETA JAIN & CO LLP.

CHARTERED ACCOUNTANTS

F.R.N. : 127673W/W101149

Priyanka

PRIYANKA JAJU
(Partner)
Membership No : 416197
Place: Mumbai
Date : 28th May 2026
UDIN : 26416197PDFCYX2797

SHWETA JAIN & CO LLP ★ Chartered Accountants ★ THANE

For and on behalf of the Board

SUDHIR MENON
(Director)
DIN No. 02487658

ATUL HEGDE
(Director)
DIN No. 02699927

BRAND PLANET CONSULTANTS (INDIA) PVT. LTD.

BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED

(CIN NO : U74140MH2008PTC353045)

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ In Thousand's)

PARTICULARS	Note No	For the year ended 31.03.2026 AMOUNT (₹)	For the year ended 31.03.2025 AMOUNT (₹)
REVENUES:			
Revenue From Operations	"13"	1,14,935	63,642
Other Income	"14"	28	53
	TOTAL	**1,14,963**	**63,695**
EXPENSES:			
Direct Expenses	"15"	1,10,385	46,204
Employee Benefit Expenses	"16"	1,081	5,618
Depreciation and Amortization Expenses	"8"	-	-
Other Expenses	"17"	828	722
	TOTAL	**1,12,295**	**52,544**
Profit/ (Loss) Before Tax		2,668	11,152
Tax expense:			
(1) Current Tax		623	1,118
(2) Deferred Tax		49	1,685
(3) Taxation of Earlier year		2	4
Net Profit/(Net Loss) for the year		**1,995**	**8,345**
Earning Per Share:	"18"	22.16	92.72
Significant Accounting Policies	**1 to 27**		
Notes on Financial Statement			

As Per Our Report of even date

FOR SHWETA JAIN & CO LLP.

CHARTERED ACCOUNTANTS

F.R.N. : 127673W/W101149

Priyanka

PRIYANKA JAJU
(Partner)
Membership No : 416197
Place: Mumbai
Date : 28th May 2026
UDIN : 26416197PDFCYX2797

SHWETA JAIN & CO LLP * Chartered Accountants * THANE

For and on behalf of the Board

SUDHIR MENON
(Director)
DIN No. 02487668

ATUL HEGDE
(Director)
DIN No. 02699927

BRAND PLANET CONSULTANTS INDIA PVT. LTD.

BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED

(CIN NO : U74140MH2008PTC353045)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ In Thousand's)

PARTICULARS		For the year ended 31.03.2026 AMOUNT (₹)	For the year ended 31.03.2025 AMOUNT (₹)
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit/(Loss) before Tax		2,668	11,152
Add : Depreciation		-	-
Less : Provision for Tax		623	1,118
Less : Taxation of Earlier Year		2	4
Operating Profit before working capital changes		**2,043**	**10,030**
Adjustements for :			
(Increase)/Decrease in trade and other receivables		(11,564)	9,007
(Increase)/Decrease in Other Current Assets		136	2,633
Increase/(Decrease) in trade Payables		9,115	(3,006)
(Increase)/Decrease in Long Term Provisions		2	(323)
Increase/(Decrease) in other current liabilities & provisions		124	(19,849)
		(2,187)	**(11,538)**
Net Cash Flow from Operatiing Activities	**TOTAL (A)**	**(143)**	**(1,508)**
B. CASH FLOW FROM INVESTING ACTIVITIES		-	-
Deduction/(Addition) to Fixed Assests			
Net Cash Flow from Investing Activities	**TOTAL (B)**	-	-
C. CASH FLOW FROM FINANCEING ACTIVITIES		-	-
Proceeds from Short term borrowings			
Net Cash Flow from Financing activities	**TOTAL (C)**	-	-
Net Increase in Cash & Cash Equivalents (A+B+C)		**(143)**	**(1,508)**
Cash and Cash Equivalents at the beginning of the year		245	1,753
Cash & Cash Equivalents at the end of the year		102	245
Net Increase in Cash & Cash Equivalents year ended 31.03.2026		**(143)**	**(1,508)**
Significant Accounting Policies			
Notes on Financial Statement	**1 to 27**		

As Per Our Report of even date

FOR SHWETA JAIN & CO LLP.

CHARTERED ACCOUNTANTS

F.R.N. : 127673W/W101149

Priyanka

PRIYANKA JAJU
(Partner)
Membership No : 416197
Place: Mumbai
Date : 28th May 2026
UDIN : 26416197PDFCYX2797

SHWETA JAIN & CO LLP ★ Chartered Accountants ★ THANE

For and on behalf of the Board

SUDHIR MENON
(Director)
DIN No. 02487658

ATUL HEGDE
(Director)
DIN No. 02699927

BRAND PLANET CONSULTANTS INDIA PVT. LTD.

BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED
(CIN NO : U74140MH2008PTC353045)

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

NOTE 1: SIGNIFICANT ACOUNTING POLICIES

a) Corporate Information:

BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED ("the Company") is a Private Limited Company domiciled in India, incorporated under the provisions of Companies act 2013. The company is engaged in the business of providing influencers activity for digital campaign, Branding, advertising and other related services to its client.

b) Basis of Preparation of financial Statement:

The accompanying financial statements have been prepared and presented under the historical cost convention, on the accrual basis of accounting in accordance with the accounting principles generally accepted in India ('Indian GAAP') and comply with the Accounting Standards prescribed in the Companies (Accounting Standards) Rules, 2014 (As amended) issued by the Central Government which continue to apply under Section 133 of the Companies Act, 2013 ('the Act') and other relevant provisions of the Companies Act, to the extent notified and applicable. The accounting is on the basis of a going concern concept and the accounting policies adopted in the preparation of financial statements are consistent with those of the previous year unless otherwise specified.

c) Operating Cycle

All the assets and liabilities have been classified as current or non-current as per the company's normal operating cycle of twelve months and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and services provided and the time between the acquisition of assets for processing, the rendering of services, and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as up to twelve months for the purpose of current/non-current classification of assets and liabilities

d) Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as of the date of financial statements, and the reported amount of revenue and expenses during the reporting year. The estimates and assumptions used in the accompanying financial statements are based on Management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results may differ from those estimates used in preparing the accompanying financial statements. Differences between the actual results and estimates are recognized in the year in which the results are known or materialized.

The following are the areas involving critical estimates and judgements

- Useful life of property, plant and equipment:
- Provision for litigations and contingencies:
- Recognition of Deferred Tax
- Fair Valuation of Financial instruments
- Valuation of inventories
- Impairments
- Evaluation of recoverability of deferred tax assets and estimation of income tax payable and income tax expense in relation to an uncertain tax position Provisions and Contingencies & Tax litigations.

Managements Judgments related to the Provisions and contingencies, estimation of income tax payable and income tax expense in relation to an uncertain tax position and estimation of and are further areas involving critical estimates and judgments for which detailed information about each of these estimates and judgments is included in relevant notes together with information about the basis of calculation.

e) **Functional and Presentation currency:**
This financial statement is presented in Indian rupees (INR) which is also the functional currency of the company. All amounts have been rounded off to the nearest thousand rupees, the upward and downward wherever required unless otherwise indicated.

f) **Current / non-current classification**
Schedule III to the Act requires assets and liabilities to be classified as either Current or Non-current. The company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is classified as current when it is:

i) Expected to be realized or intended to be sold or consumed in normal operating cycle.
ii) Held primarily for the purpose of trading, or
iii) Expected to be realized within twelve months after the reporting period. or
iv) Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

A liability is classified current when:

i) It is expected to be settled in normal operating cycle;
ii) Held primarily for the purpose of trading, or
iii) It is due to be settled within twelve months after the reporting period; or
iv) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

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

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

Further the management of the company provide the inputs related to the particular assets & liability whether the same is recoverable & payable within the operating cycle and to be considered as current assets & liabilities or the same is recoverable or payable after the said operating cycle and to be considered as non-current. The classification of current & non-current has further been made based on the prudence of the same as given by the management

g) **Property, Plant & Equipment:**

i) The cost of PPE is recognized as an asset only if it is probable that future economic benefits associated with the items will flow to the Company and the cost of the item can be measured reliably. After initial recognition, the Company follows cost model. PPE are carried at cost of acquisition or construction less accumulated depreciation/amortization and/or accumulated impairment loss, if any. The cost of an item of PPE comprises its purchase price, levies and any directly attributable cost of bringing the asset to its working condition for its intended use, any trade discounts and rebates are deducted in arriving at the purchase price:

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

iii) PPE under construction/development which are not ready for use at the Balance Sheet date are disclosed as capital work-in-progress.

iv) A PPE is eliminated from the financial statements on disposal or when no further benefit is expected from its use and disposal.

v) Losses arising from retirement and gains or losses arising from disposal of the PPE are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss.

vi) Advance paid for acquisition/construction of PPE which are not ready for their intended use at each Balance Sheet date are disclosed under loans and advances as advances towards capital expenditure.

h) Depreciation:

i) Depreciation on the Property, Plant & Equipment is charged on straight line method. Depreciation has been charged over the estimated useful lives of the assets as specified in schedule II of the companies Act, 2013 and as per the actual useful life of the assets & present conditions of those assets as estimated by the management. The following is the useful life adopted.

Asset Description	Useful Life (Years)
Computer	3 Years
Office Equipment	5 Years
Furniture	10 Years

ii) As per schedule II of the Companies Act 2013, fixed assets whose useful life has been expired, are shown at residual value @ 5% of cost except intangible assets, if any.

iii) Depreciation is provided on a pro-rata basis i.e. from the date on which asset is ready for use.

iv) The residual value, useful lives and method of depreciation are reviewed by the management at each financial year-end and revised, if appropriate. In case of a revision, the unamortized depreciable amount is charged over the revised remaining useful life.

i) Impairment *of assets*

a) PPE and intangible assets are reviewed at each reporting date to determine if there is any indication of impairment. For assets in respect of which any such indication exists at the reporting date, the asset's recoverable amount is estimated.

b) For the purpose of impairment testing, assets are grouped together into the smallest group of assets (cash generating unit or CGU) that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or CGUs.

c) The recoverable amount of an asset or CGU is the greater of its value in use and its net selling price. Value in use is the present value of the estimated future cash flow

expected to arise from the continuing use of an asset and from its disposal at the end of the useful life.

d) If such recoverable amount of the asset or the recoverable amount of the CGU to which the asset belongs 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 statement of profit and loss. If at the Balance Sheet date there is an indication that if a previously 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 amortized historical cost.

j) **Provisions and Contingent Liabilities**

Provision is recognized when there is a present obligation as a result of past event. It is probable that an outflow of resources will be required to settle the obligation and in respect of which reliable estimate can be made. Provision is not discounted to its present value and is determined based on the best estimate required to settle the obligation at the balance sheet date. These are reviews at each balance sheet and adjusted to reflect the vest current estimate.

Contingencies are disclosed by way of notes to the balance sheet. Provision is made in the books for those contingencies which are likely to materialized into liabilities after the year end till the finalization of accounts and having material effect on position stated in the balance sheet.

k) **Taxation:**

Current Tax is determined as per the tax payable in respect of taxable income for the year as per Income Tax Act 1961. The deferred tax for the year is recognized on timing difference; being the difference between taxable Income & accounting income that originate in one year and are capable of reversal in one or more subsequent year.

Deferred Tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantially enacted at the balance sheet date. Deferred tax assets and liabilities are recognized only if there is reasonable/virtual certainty of its realization.

l) **Revenue Recognition:**

Income & Expenditures are accounted on accrual basis as and when income or expenses incurred. Other Items of revenue are recognized in accordance with the accounting Standard (AS-9). Advance revenue received & advance amount paid towards expenses are accounted under advances and the same is transferred to income & expenditure when the actually services provided or expenses incurred.

m) Employee Benefits:

Short-term Employee Benefits:

All employee Benefits such as Salaries, wages and short term compensated absences including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the year in which the employees render the related service are recognized in respect of employees' services up to the end of the year and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

Post-employment benefits

a) Defined contribution plans

The Company makes defined contributions to Employee Provident Fund which is the defined contribution schemes. The contribution paid/payable under the scheme is recognized during the year in which the employee renders the related services which are recognized in the Statement of Profit and Loss on accrual basis during the year in which the employee renders the services.

Provident fund : The employees of the Company are entitled to receive benefits in respect of provident fund, a defined contribution plan, in which both employees and the Company make monthly contributions at a specified percentage of the covered employees' salary (currently 12% of employees' salary). The contributions as specified under the law are made to the provident fund and pension fund administered by the Regional Provident Fund Commissioner. The Company recognizes such contributions as an expense when incurred.

b) Defined benefit plans

The defined benefit obligation recognized in the balance sheet represents the actual deficit or surplus in the Company's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans. The obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting year, regardless of when the actual settlement is expected to occur.

Gratuity: The Company's liability under Payment of Gratuity Act has been determined on the basis of actuarial valuation made by the registered actuarial valuer during the year. The company has identified the gratuity liability for the year

& the same has been debited to profit & Loss account and provision has been accounted for the liability till the end of the year. The total gratuity liability has been calculated for year ended using the projected unit credit method. The obligation is measured at the present value of the estimated future cash flows using a discount rate based on the market yield on government securities where the terms of government securities are consistent with the estimated terms of the defined benefit obligations at the Balance Sheet date. The Company recognizes the net obligation of a defined benefit plan in its Balance Sheet as a liability.

n) **Foreign Currency Transactions:**

Transactions in foreign currency are recorded at the exchange rates prevailing on the date of the transactions. The exchange difference, if any between the rate prevailing on the date of transaction and on the date of settlement are recognized as income or expenses, as the case may be on the date of settlement. Current assets and current liabilities, if any, outstanding at the year ended are translated at the year ended exchange rates.

o) **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 weighted average number of shares outstanding during the year is adjusted for the effects of all dilutive potential equity shares

BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED

(CIN NO : U74140MH2008PTC353045)

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ In Thousand's)

NOTE 2 : SHARE CAPITAL

a) **SHARE DETAILS**

PARTICULARS	As at 31ST MARCH, 2026		As at 31st March 2025	
	No. of Shares	AMOUNT (₹)	No. of Shares	AMOUNT (₹)
Authorised Share Capital				
Equity Shares of ₹ 10/- each	1,00,000	1,000	1,00,000	1,000
	1,00,000	**1,000**	**1,00,000**	**1,000**
Issued, Subscribed & Paid up				
Equity Shares of ₹ 10/- each	90,000	900	90,000	900
TOTAL	**90,000**	**900**	**90,000**	**900**

b) **Reconciliation of Number of shares :**

PARTICULARS	As at 31ST MARCH, 2026		As at 31st March 2025	
	No. of Shares	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the year	90,000	900	90,000	900
Shares Issued during the year	NIL	NIL	NIL	NIL
Shares bought back during the year	NIL	NIL	NIL	NIL
Shares outstanding at the end of the year	90,000	900	90,000	900

c) **Name of the shareholders holding more than 5% shares in the company:**

Name of Shareholder	As at 31ST MARCH, 2026		As at 31st March 2025	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Yaap Digital Ltd	89,999	99.999%	89,999	99.999%
Atul Jeevandharkumar Hegde (Nominee Shareholder of Yaap Digital Limited)	1	0.001%	1	0.001%

d) **Shareholding of Promotors at the end of the year:**

Name of Shareholder	As at 31ST MARCH, 2026		As at 31st March 2025		Change during the year
	No. of Shares	% of Holding	No. of Shares	% of Holding	
Yaap Digital Ltd	89,999	99.999%	89,999	99.999%	-
Atul Jeevandharkumar Hegde (Nominee Shareholder of Yaap Digital Limited)	1	0.001%	1	0.001%	-

BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED

(CIN NO : U74140MH2008PTC353045)

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ In Thousand's)

PARTICULARS		As at 31.03.2026 AMOUNT (₹)	As at 31.03.2025 AMOUNT (₹)
NOTE 3 : RESERVE & SURPLUS			
General reserve			
General reserve		5,569	5,569
	Total A	**5,569**	**5,569**
Share Premium			
Equity Shares Premium		3,700	3,700
	Total B	**3,700**	**3,700**
Profit & Loss Account			
Opening Balance		29,676	21,331
(+) Net Profit/(Net Loss)		1,995	8,345
	Total C	**31,671**	**29,676**
	TOTAL (A+B+C)	**40,940**	**38,945**
NOTE 4 : LONG TERM PROVISIONS			
Provision for Gratuity		357	355
	TOTAL	**357**	**355**

BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED

(CIN NO : U74140MH2008PTC353045)

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

NOTE 5 : TRADE PAYABLE

(₹ In Thousand's)

SR NO	PARTICULARS	Outstanding for following periods from due date of payment as on 31st March 2026					Outstanding for following periods from due date of payment as on 31st March 2025				
		Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
		INR Amount	INR Amount	INR Amount	INR Amount	INR Amount	INR Amount	INR Amount	INR Amount	INR Amount	INR Amount
i)	Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-		-	-	-	-
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	10,997	108	-	118	11,223	1,990	-	118	-	2,108
iii)	Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-	-	-	-	-
iv)	Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-	-	-	-	-
		10,997	108	-	118	11,223	1,990	-	118	-	2,108

Note : There are no unbilled and Not due trade payables, hence the same are not disclosed in the ageing schedule

BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED

(CIN NO : U74140MH2008PTC353045)

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ In Thousand's)

PARTICULARS	As at 31.03.2026 AMOUNT (₹)	As at 31.03.2025 AMOUNT (₹)
NOTE 6 : OTHER CURRENT LIABILITIES		
Statutory Liabilities	1,335	1,211
TOTAL	1,335	1,211
NOTE 7 : SHORT TERM PROVISIONS		
Provision for Expenses	75	75
TOTAL	75	75

BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED

(CIN NO : U74140MH2008PTC353045)

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

NOTE 8 : PROPERTY, PLANT & EQUIPMENT

(₹ In Thousand's)

PARTICULARS	Gross Block				Accumulated Depreciation				Net Block	
	As at 01-04-2025	Additions	Deletions	As at 31-03-2026	As at 01-04-2025	Provided For the period	Adjusted during the period	As at 31-03-2026	As at 31-03-2026	As at 31-03-2025
Property Plant & Equipment										
Computer & Software	2,508	-	-	2,508	2,464	-	-	2,464	44	44
Furniture & Fixtures	2,041	-	-	2,041	2,038	-	-	2,038	3	3
Office Equipment	458	-	-	458	455	-	-	455	2	2
TOTAL	5,007	-	-	5,007	4,957	-	-	4,957	50	50
Previous Year	5,007	-	-	5,007	4,957	-	-	4,957	50	50

BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED

(CIN NO : U74140MH2008PTC353045)

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ In Thousand's)

PARTICULARS	As at 31.03.2026 AMOUNT (₹)	As at 31.03.2025 AMOUNT (₹)
NOTE 9 : DEFERRED TAX ASSETS/(LIABILITIES)		
Opening Balances	2,352	4,037
Add: Impact of difference between tax depreciation and accounting depreciation	(49)	(59)
Add: Impact of expenditure charged to statement of profit & loss in the current year but allowed for tax purpose on payment basis	6	11
Add: Impact of Deferred tax assets on Carry forwarded loss and unabsorbed depreciation	-	-
Less: Reversal of Timing Difference for allowable Expenses	(6)	(1,637)
Net Deferred Tax Assets/(Liability)	2,303	2,352

BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED

(CIN NO : U74140MH2008PTC353045)

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

NOTE 10 : TRADE RECEIVABLES

(₹ In Thousand's)

SR NO	PARTICULARS	Outstanding for following periods from due date of payment as on 31st March 2026					TOTAL	Outstanding for following periods from due date of payment as on 31st March 2025					TOTAL
		Less than 6 Months	6 months – 1 year	1-2 years	2-3 years	More than 3 years		Less than 6 Months	Less than 1 year	1-2 years	2-3 years	More than 3 years	
		INR (Amount)	INR Amount	INR Amount	INR Amount	INR Amount		INR Amount	INR Amount	INR Amount	INR Amount	INR Amount	
i)	Undisputed Trade Receivables – considered good	45,726	-	-	-	-	45,726	34,162	-	-	-	-	34,162
ii)	Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-	-	-	-	-
iii)	Undisputed Trade receivable – credit impaired	-	-	-	-	-	-	-	-	-	-	-	-
iv)	Disputed Trade receivables - considered good	-	-	-	-	-	-	-	-	-	-	-	-
v)	Disputed Trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-	-	-	-	-	-
vi)	Disputed Trade receivables – credit impaired	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	45,726	-	-	-	-	45,726	34,162	-	-	-	-	34,162

BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED

(CIN NO : U74140MH2008PTC353045)

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ In Thousand's)

PARTICULARS	As at 31.03.2026 AMOUNT (₹)	As at 31.03.2025 AMOUNT (₹)
NOTE 11 : CASH & CASH EQUIVALENTS		
(i) Cash in Hand	-	-
(ii) Balance with Banks		
- Kotak Mahindra Bank Ltd	102	245
TOTAL	**102**	**245**
NOTE 12 : OTHER CURRENT ASSETS		
Advance Tax & TDS (Net of Provision for Tax)	4,761	3,081
GST sett off (Unutilised C/f)	1,499	2,578
Advance Against Expenses	389	-
Advance to Staff	-	1,127
TOTAL	**6,649**	**6,785**

BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED

(CIN NO : U74140MH2008PTC353045)

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ In Thousand's)

PARTICULARS	As at 31.03.2026 AMOUNT (₹)	As at 31.03.2025 AMOUNT (₹)
NOTE 13 : INCOME FROM OPERATIONS		
Digital Receipt	1,14,935	63,642
TOTAL	**1,14,935**	**63,642**
NOTE 14 : OTHER INCOME		
Interest on IT Refund	28	53
TOTAL	**28**	**53**
NOTE 15 : DIRECT EXPENSES		
Digital Charges	1,10,385	46,204
TOTAL	**1,10,385**	**46,204**
NOTE 16 : EMPLOYEES BENEFITS		
Salary, Wages, Bonus and Other Benefits	913	5,503
Contribution to Provident Fund, ESIC and other funds	53	47
Staff welfare expenses	114	68
TOTAL	**1,081**	**5,618**
NOTE 17 : OTHER EXPENSES		
Professional Fees Paid	304	308
Conveyance Exp	164	133
Office Rent	60	60
Auditors Remuneration	150	131
Misc. Exp	29	10
Telephone & Internet Exp	8	5
Duties & Taxes	114	75
TOTAL	**828**	**722**

BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED

(CIN NO : U74140MH2008PTC353045)

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ In Thousand's)

PARTICULARS	As at 31.03.2026 AMOUNT (₹)	As at 31.03.2025 AMOUNT (₹)
NOTE 17.1 : PAYMENT TO AUDITORS		
- Statutory Audit Fees	150.00	131.25
TOTAL	150.00	131.25
NOTE 18 : EARNING PER SHARE		
Net profit after taxation for the year	1,995	8,345
Number of Equity shares for Basic / Diluted EPS	90,000	90,000
Nominal Value of Equity Shares	10	10
		-
Basic /Diluted earnings per Equity Share	22.16	92.72

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NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

NOTE 19 : RATIO ANALYSIS :

Sr. No.	Ratios	Numerator	Denominator	Ratio Analysis		Variation in %	Reason for variation above 25% as compared to previous year
				Ratio	Ratio		
1	Current Ratio	Current Assets	Current Liabilities	4.15	12.14	-65.78	Due to Increase in current liabilities as compared to increase in current assets.
2	Debt- Equity Ratio	Borrowing + Interest Accrued	Total Equity	-	-	-	NA
3	Debt Service Coverage Ratio	Earning for Debt Service = Net Profit after taxes + Non Cash operating expenses like Depreciation and other amortization + Interest + other adjustments like loss on sale of fixed assets etc	Debt Service = Interest & Lease Payments + Principal Repayments	-	-	-	NA
4	Return on Equity Ratio	Net Profit After Taxes	Average's Shareholders Equity	0.05	0.23	-79.12	Due to decrease in net Profit during the year.
5	Inventory Turnover ratio	Cost of Goods Sold OR Sales	Average Inventory Average inventory is (Opening+Closing balance)/2	-	-	-	NA
6	Trade Receivable Turnover Ratio	Net Credit Sales	Average Trade Receivable	2.88	1.65	74.81	Due to increase in sales but average receivables Balances increased marginally.
7	Trade Payable Turnover Ratio	Net Credit Purchases/Total Exp.	Average Total Trade Payables	16.82	14.52	15.88	NA
8	Net Capital Turnover Ratio	Net Sales	Average Working Capital	2.96	1.93	53.26	Due to increase in sales but increase in working capital only marginal.
9	Net Profit ratio	Net Profit	Net Sales	1.74	13.11	-86.76	Due to decrease in net Profit during the year.
10	Return on Capital Employed	Earnings Before Interest & Tax	Capital Employed	6.38	27.99	-77.21	Due to decrease in net Profit during the year.
11	Return on Investment	{MV(T1) - MV(T0) - Sum[C(t)]}	{MV(T0) + Sum[W(t) * C(t)]}	-	-	-	NA

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NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

Note 20. Related party disclosures :

Related parties where control exists

Holding Company	Yaap Digital Limited
Fellow subsidiaries	Intnt Asia Pacific Pte Ltd FFC Information Solution Pvt Ltd Oplifi Digital Private Limited Yaap Digital FZE Yaap Digital FZ LLC Gozoop Online Private Limited
Enterprises over which Key Managerial Personnel are able to exercise significant influence.	Dorf Ketal Chemicals India Pvt Ltd
Key management personnel or their relatives	Mr. Anjan Roy (Director) Mr. Atul Hegde(Director) Mr. Sudhir Menon(Director) Mr. Subhodh Menon(Director)

Related party transactions

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year:

(Amt in '000)

Particulars	Holding company		Fellow subsidiaries		Key management personnel or their relatives		Total	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
(A) Transactions								
Creative & Designing Fee (Net of GST)							1,09,135	59,142
Yaap Digital Limited	1,09,135	59,142	-	-	-	-	-	-
Oplifi Digital Private Limited	-	-	-	-	-	-	-	-
Dorf ketal chemicals India Pvt.Ltd	-						-	
Yaap Digital FZ LLC	-							
							-	-
Directors Remuneration							-	4,484
Anjay Roy	-	4,484	-	-	-	-	-	-
							-	-
							-	-
Travelling Expense							-	-
Yaap Digital Limited	-	-	-	-	-	-	-	-
Rent Paid					30	30	30	30
Mr. Sudhir Menon					30	30	30	30
Mr. Subhodh Menon								
Reimbursement of Insurance Expense							-	-
Yaap Digital Limited	-	-	-	-	-	-		
Yaap Digital FZ LLC							8	-
FFC Information Solution Pvt Ltd	8	-	-	-	-	-		
(B) Outstanding balances at the year end								
Trade Receivable							45,283	33,352
Yaap Digital Limited	45,283	33,352	-	-	-	-	-	-
FFC Information Solution Pvt Ltd	-	-	-	-	-	-	-	-
Intnt Asia Pacific Pte Ltd	-	-	-	-	-	-	-	-
Oplifi Digital Private Limited	-	-	-	-	-	-	-	-
Dorf Ketal Chemicals LLC							-	-
Dorf Ketal Chemicals FZE								
Yaap Digital FZ LLC								
Trade Payable							-	-
Yaap Digital Limited	-	-	-	-	-	-	-	-
FFC Information Solution Pvt Ltd	-	-	-	-	-	-	-	-
Intnt Asia Pacific Pte Ltd	-	-	-	-	-	-	-	-
Oplifi Digital Private Limited	-	-	-	-	-	-	-	-
Yaap Digital FZ LLC								

Note : The above said figures are based on the records as maintained by the Company and as certified by the management and the above transactions are on arm's length basis in accordance with section 188 of the companies act, 2013

BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED
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NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

Note 21

Employee retirement benefits : Disclosure required as per AS-15 is as under :

(i) Defined contribution Plan :

Contribution to defined contribution plan, which relates to the company's provident fund under which an amount of Rs. 43,200/- (Previous year Rs. 52,875/-) of employers' contribution to provident fund has been recognized in the statement of profit and loss account during the year.

(ii) Defined benefit plans

Gratuity- As per acturial valuation as on 31st March, 2026 (based on projected Unit Credit Method), the Company has not made the Actuarial Valuation from the period from April 2025 to March 2026. The Details given are based on the previous year figures and actual amounts paid or provided during the current year.

I Reconcilation of Opening and Closing balances of Defined Benefit Plan

Particulars	As At 31st March 2026	(Amt in '000) As At 31st March 2025
Present Value of Defined Benefit Obligation - Opening	355	678
Interest Cost	26	49
Current Service cost	24	25
Benefits Paid	0	-344
Actuarial (gain)/loss on obligation	-48	-54
Present Value of Defined Benefit Obligation - Closing	**357**	**355**

II Opening Net Assets / (Liability) recognised in balance sheet

Particulars	As At 31st March 2026	(Amt in '000) As At 31st March 2025
Present Value of Defined Benefit Obligation	357	678
Fair Value of plan assets	-	-
Net asset/ (Liability) remained to be recognised in balance sheet	-357	-678

III Component of employer's expenses

Particulars	(Amt in '000) As At 31st March 2026	(Amt in '000) As At 31st March 2025
Current service cost	24	25
Interest Cost	26	49
Expected return on plan asset	0	0
Net Acturial (Gain) or Loss	-48	-54
Expenses recognised in Statement of Profit and Losses	**2**	**20**

IV Actuatry Gain/(Loss)

Particulars	As At 31st March 2026	(Amt in '000) As At 31st March 2025
Present value of defined benefit obligation	357	678
Fair Value of plan assets	0	0
Experience adjustment on plan Liabilities (loss)/ gain	-48	-54
Experience adjustment on plan Assets (loss)/ gain	0	0

V Acturial assumptions

Particulars	As At 31st March 2026	As At 31st March 2025
Mortality Table	IALM (2006 - 08)	IALM (2006 - 08)
Discount Rate	7.59%	7.28%
Salary escalation	8.00%	8.00%

Under the gratuity plan, every employee who has completed at least five years of service gets a gratuity on departure as per the Gratuity Act.

* The above information is certified by actuary

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NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

Note 22

Details of dues to micro,small and medium enterprises as defined under the MSMED Act, 2006

The Amount due to Micro and small Enterprises as defined in the "The Micro, Small and Medium Enterprises Development Act, 2006" has been determined to the extent such parties have been identified on the basis of information available with the Company. The disclosures relating to Micro and Small Enterprises as at 31st March, 2026 are as under :

(Amt in '000)

Description	31st March 2026 (Rupees)	31st March 2025 (Rupees)
(i) Principal amount remaining unpaid as on 31st March 2026	-	-
(ii) Interest due thereon as on 31st March 2026	-	-
(iii) Interest paid by the Company in terms of Section 16 of Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year.	-	-
(iv) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under Micro, Small and Medium Enterprises Development Act, 2006	-	-
(v) Interest accrued and remaining unpaid as at 31st March 2026	-	-
(vi) Further Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise	-	-
	-	-

Note 23

(Amt in '000)

Earnings in foreign currency	31st March 2026 (Rupees)	31st March 2025 (Rupees)
Exports of Services	-	-
	-	-

Note 24

(Amt in '000)

Expenditure in foreign currency (accrual basis)	31st March 2026 (Rupees)	31st March 2025 (Rupees)
a. Travelling Expenses	-	-
b. Software Expenses	-	2
c. Creative and Designing	-	-
	-	2

Note 25. Unhedged foreign currency exposure

The Company does not use derivative financial instruments such as forward exchange contracts or options to hedge its risks associated with foreign currency fluctuations or for trading/speculation purpose.

(Amt in '000)

	31st March 2026		31st March 2025	
	Foreign Currency	INR	Foreign Currency	INR
Trade Receivable	USD	-	USD	-
	AED	-	AED	-
	EURO	-	EURO	-
Trade Payable		-	-	-

Note 26 : Segmental Reporting

The Company is engaged in the business of Branding and Advertising. As the Company operates in a single business and geographical segment, the reporting requirement for primary and secondary segment disclosure prescribed by Accounting Standard 17 – Segment reporting have not been provided in these financial statements.

BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED
(CIN NO : U74140MH2008PTC353045)

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

NOTE 27 :

I. In the opinion of the Board of Directors, the current assets are approximately of the value stated if realized in the ordinary course of business. The provisions for all known liabilities are adequate and are not in excess of the amount considered in the ordinary course of business.

II. Additional liability if any, arising pursuant to respective assessment under various fiscal statues, shall be accounted for in the year of assessment. Also, interest liability for the delay payment of the statutory dues has been accounted for in the year in which the same are being paid.

III. Balances of Debtors & Creditors & loans & Advances taken & given are subject to confirmation and are subject to consequential adjustments, if any.

IV. Disclosure in accordance with Section 22 of Micro, Small and Medium Enterprises Development Act, 2006, based on the information in possession with the Company, we have been informed by the management of the company that there is no supplier which has been identified as being covered under Micro, Small & Medium Enterprises Development Act, 2006 and whose balance is outstanding at the year ended. Accordingly, there are no dues outstanding as on 31st March 2026 which has been identified as relating to Micro and Small Enterprises referred to in the said Act.

V. The Company has debtors balances outstanding for ₹ NIL (PY ₹ NIL/-) for more than six months.

VI. Contingent Liabilities are neither recognized nor provided in books of account during the year. We have been informed that there is no contingent liability identified for the year ended.

VII. The company has not traded or invested in crypto currency or virtual currency during the financial year.

VIII. As per informations available, the company has no transactions which are not recorded in the books of accounts and which are surrendered or disclosed as income during the year in the tax assessment or in search or survey or under any other relevant provisions of the Income Tax Act, 1961.

BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED
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NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

IX. The company is not covered under the requirements of Section 135 of the Companies Act, 2013, with respect to the CSR activities.

X. The company is not holding any immovable property under ownership at the year ended.

XI. The company do not hold any benami property and no proceedings has been initiated or pending against the company for holding any benami property under Benami Transactions (Prohibition) Act 1988 and rules made there under.

XII. The company has not been declared as willful defaulter by any bank or financial Institution or any other lender during the year.

XIII. The company do not have any transactions during the year with the companies which are struck off under section 248 of the companies Act 2013 or section 560 of the companies Act 1956.

XIV. The company has not availed any loan from any bank or financial institutions or any lender for which the company need to register due charges with ROC.

XV. Current Tax has been determined as the tax payable in respect of taxable income for the year as per Income Tax Act, 1961. In Accordance with the accounting standard 22 on "Accounting for taxes on income" (AS-22) issued by the Institute of Chartered Accountant of India, deferred tax assets and liability should be recognized for all timing difference in accordance with the said standard.

The Company is entitled to create deferred tax as at 31st March 2026 and the same has been accounted in view of the requirement of certainty/virtual certainty on the ground of prudence as stated in the Accounting Standard 22 (AS-22) "Accounting for taxes on income" and the same has been provided for the reporting year.

XVI. As per the informations & details available on records and the disclosure given by the management, the company has complied with the number of layers prescribed under clause (87) of section 2 of the companies Act read with the Companies (Restriction on number of layers) Rules 2017.

BRAND PLANET CONSULTANTS INDIA PRIVATE LIMITED
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NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

XVII. Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

Notes from "1 " to " 27 " form an integral part of the Accounts.

As per our Report of even date attached

For SHWETA JAIN & CO LLP.
CHARTERED ACCOUNTANTS
F.R.N. : 127673W/W101149

Priyanka

PRIYANKA JAJU
Proprietor
Membership No : 416197
Place : Mumbai
Dated : 28th May 2026
UDIN No : 26416197PDFCYX2797

SHWETA JAIN & CO LLP ★ Chartered Accountants ★ THANE

For and on behalf of the Board

SUDHIR MENON
Director
DIN- 02487668

BRAND PLANET CONSULTANTS INDIA PVT. LTD.

ATUL HEGDE
Director
DIN- 02699927