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FFC INFORMATION SOLUTION 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
FFC INFORMATION SOLUTION PRIVATE LIMITED
Mumbai

Report on the Audit of the Standalone Financial Statements :

Opinion:

We have audited the accompanying financial statements **FFC INFORMATION SOLUTION PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2026, and the Statement of Profit and Loss for the year then ended, and notes to the financial statement, a summary of material 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 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 (financial position) of the Company as at 31st March 2026 and its Losses and its cash flow for the year then ended.

Basis for Opinion

We conducted our audit 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 ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

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Information Other than the Financial Statements and Auditors Report Thereon :

The Company's management and Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Board of Director's Report including Annexures to Board's Report, Management Discussion and Analysis, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder's Information for the year ended but does not include the financial statements and our auditors 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 integrated annual 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 take necessary actions, as applicable under the relevant laws and regulations.

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

The Company's management & Board of Directors is 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, state of affairs, profit & loss and 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 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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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

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.

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 Board of Directors.

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

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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.

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2. (A) 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 Statement of Cash Flow dealt with by this Report are in agreement with the books of accounts.

d) In our opinion, the aforesaid Standalone financial statements 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 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.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, In our opinion and to the best of our information and according to the explanations given to us, the company has not paid any remuneration to its directors.

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 :

a) As per the informations given to us, the Company does not have any pending litigations which would impact its financial position.

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

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Chartered Accountants

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

d)

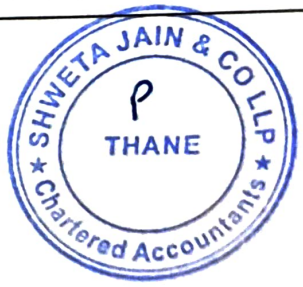
(i) The management has represented that, to the best of its knowledge and belief, as disclosed in the notes to the Standalone Financial Statements no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or 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 and according to the information and explanations provided to us by the Management in this regards, 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 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 : 26416197XDCRYO5152

SHWETA JAIN & CO LLP
THANE
Chartered Accountants

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 **FFC INFORMATION SOLUTION 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) 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 a regular programme of physical verification of its property, plant and equipment, which in our opinion are reasonable, having regard to size of the company and nature of its assets. As explained to us, no material discrepancies were noticed on such verifications.

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

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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 is 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. The Company has not provided security and guarantee to which the provisions of section 185 and 186 of the Companies Act, 2013 apply and accordingly, the provisions stated under clause 3(iv) of the Order to that extent are not applicable to the Company.

v. As per information & explanations given to us, the Company has not accepted any deposits within the provisions of section 73 to 76 and as per directives issued by the Reserve Bank of India or other relevant provisions of the Companies Act 2013. Therefore clauses (v) of paragraph 3 of the said order are 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 year of more than six months from the date they became payable.

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Chartered Accountants

(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.

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.

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 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. Therefore, other clauses of clause 3 (ix) is not applicable.

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.

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

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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. In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, wherever applicable, and the details of the related party transactions have been disclosed in the **Note No 22** to the standalone financial statements as required by the applicable Indian Accounting Standards.

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 connected to its directors and hence, 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

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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 incurred cash losses of Rs 8.99 Lakhs in the current financial year and has also incurred cash loss of Rs 14.42 lakhs 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.

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Chartered Accountants

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

PRIYANKA JAJU
(Partner)
Membership No. : 416197
Place : Mumbai
Date : 28th May 2026
UDIN No : 26416197XDCRYO5152

SHWETA JAIN & CO LLP
THANE
Chartered Accountants

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 **FFC INFORMATION SOLUTION 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 : 26416197XDCRYO5152

FFC INFORMATION SOLUTION PRIVATE LIMITED
BALANCE SHEET AS AT 31ST MARCH, 2026

Figures INR'000

Particulars	Note	As at 31st March , 2026		As at 31st March, 2025	
EQUITY AND LIABILITIES					
Shareholders' funds					
Share capital	2	100		100	
Reserves and surplus	3	2,749		3,648	
			2,849		3,748
Current liabilities					
Trade Payable	4	5		163	
Other current liabilities	5	2		27	
Short-term provisions	6	15		15	
			22		204
TOTAL			2,871		3,953
ASSETS					
Non-current assets					
Property , Plant and Equipment	7	23		23	
Long-term loans and advances	8	-		-	
			23		23
Current assets					
Trade receivables	9	2,259		3,212	
Cash and cash equivalents	10	35		185	
Other Current Assets	11	554		533	
			2,848		3,929
TOTAL			2,871		3,953
Significant Accounting Policies & Notes on Financial Statements	1 to 27				

As per our report of even date

For SHWETA JAIN & CO LLP.
Chartered Accountants
F.R.N. : 127673W/W101149

SHWETA JAIN & CO LLP ★ Chartered Accountants ★ THANE

PRIYANKA JAJU
Partner
Membership No. : 416197
Place : Mumbai
Date: 28th May 2026
UDIN : 26416197XDCRYO5152

For and on behalf of the Board of Directors

SUDHIR MENON
DIRECTOR
DIN No. 02487658
Date: 28th May 2026

FFC Information Solution Private Limited

ATUL HEGDE
DIRECTOR
DIN No. 02699927
Date: 28th May 2026

FFC INFORMATION SOLUTION PRIVATE LIMITED

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

Figures INR'000

Particulars	Note	As at 31st March, 2026	As at 31st March, 2025
INCOME			
Revenue from operations	12	-	-
Other income	13	1	206
Total Revenue		1	206
EXPENDITURE			
Direct Cost	14	788	1,537
Employee benefits expense	15	-	-
Finance costs	16	-	-
Depreciation and amortisation expense	7	-	-
Other Expenses	17	112	111
Total Expenses		900	1,648
PROFIT/(LOSS) BEFORE TAX		(899)	(1,442)
TAX EXPENSES			
Current Tax		-	-
Deferred Tax		-	-
Taxation of Earlier years		-	-
PROFIT/(LOSS) FOR THE YEAR		(899)	(1,442)
Earning per equity share of face value of ₹ 10 each			
Basic and Diluted (in ₹)	18	(89.90)	(144.19)
Significant Accounting Policies & Notes on Financial Statements	1 to 27		

As per our report of even date
For SHWETA JAIN & CO LLP.
Chartered Accountants
F.R.N. : 127673W/W101149

PRIYANKA JAJU
Partner
Membership No. : 416197
Place : Mumbai
Date: 28th May 2026
UDIN : 26416197XDCRYO5152

SHWETA JAIN & CO LLP * Chartered Accountants * THANE

For and on behalf of the Board of Directors

SUDHIR MENON
DIRECTOR
DIN No. 02487658
Date: 28th May 2026

FFC Information Solution Private Limited

ATUL HEGDE
DIRECTOR
DIN No. 02699927
Date: 28th May 2026

FFC INFORMATION SOLUTION PRIVATE LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

Figures INR'000

	As at 31st March, 2026	As at 31st March, 2025
A CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	(899)	(1,442)
Adjustments for :		
Depreciation and Amortisation	-	-
Adjustment Depreciation (Previous year)	-	-
Interest & Finance Charges	-	-
Profit on sale of Investments	-	-
Interest & Dividend Income	-	-
Provisions	-	-
Unrealised foreign exchange Loss	-	-
Operating Profit before Working Capital Changes	(899)	(1,442)
Adjustments for:		
Sundry Debtors	953	13
Inventories	-	-
Loans & Advances	(21)	(20)
Trade payables	(157)	163
Other Current Liabilities & Provisions	(25)	18
Changes in Working Capital	749	173
Cash generated from Operations	(150)	(1,269)
Income Tax Paid	-	-
Deferred Revenue Exp	-	-
NET CASH FLOW FROM/ (USED IN) OPERATING ACTIVITIES	(150)	(1,269)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-	-
Purchase of Investments	-	-
Interest Received	-	-
Dividend Received	-	-
NET CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long term borrowings	-	-
Proceeds from Working Capital	-	-
Proceeds from Equity	-	-
Interest & Finance Charges	-	-
Dividend Paid	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
D. NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A) + (B) + (C)	(150)	(1,269)
E.		
Cash & Bank Balance at Beginning of the Year	185	1,454
Cash & Bank Balance at the End of the Year	35	185

Significant Accounting Policies & Notes on Financial Statements 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
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SHWETA JAIN & CO LLP * Chartered Accountants * THANE

For and on behalf of the Board of Directors

Sudhir Menon
Director
DIN No. 02487658
Date: 28th May 2026

Atul Hegde
Director
DIN No. 02699927
Date: 28th May 2026

FFC Information Solution Private Limited

FFC INFORMATION SOLUTION PRIVATE LIMITED
(CIN NO : U74999MH2011PTC353064)

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

NOTE 1: SIGNIFICANT ACOUNTING POLICIES

a) Corporate Information:

FFC INFORMATION SOLUTION 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 influencer marketing & 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 is 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.

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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:

These financial statement are 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.

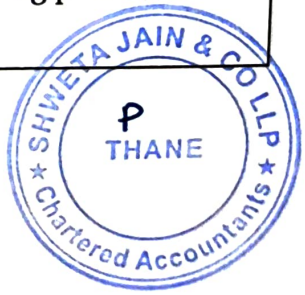
f) Current / non-current classification

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 item 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.

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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

ii) As per schedule II of the Companies Act 2013, fixed assets whose useful life has been expired, has been 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.

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

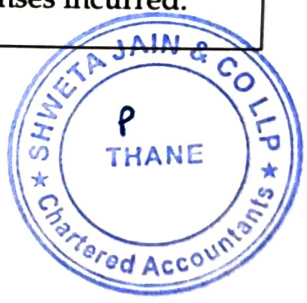
k) **Taxation:**

Current Tax is determined as per the tax payable in respect of taxable income for the year. 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 years.

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.



FFC INFORMATION SOLUTION PRIVATE LIMITED
(CIN NO : U74999MH2011PTC353064)

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

m) 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 are translated at the year ended rates.

n) 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.

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FFC INFORMATION SOLUTION PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

2 Share Capital

INR'000

PARTICULARS	As at 31st MARCH, 2026		As at 31st March, 2025	
	No. of shares	INR'000	No. of shares	INR'000
Authorised:				
Equity shares of Rs. 10/- each	10,000	100	10,000	100
Issued, Subscribed and Paid up :				
Equity shares of Rs. 10/- each fully paid	10,000	100	10,000	100
TOTAL	10,000	100	10,000	100

2.1 Reconciliation of Number of shares :

INR'000

PARTICULARS	As at 31st MARCH, 2026		As at 31st March, 2025	
	No. of shares	INR'000	No. of shares	INR'000
Shares outstanding at the beginning of the year	10,000	100	10,000	100
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	10,000	100	10,000	100

2.2 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 held	% of total holding	No. of shares held	% of total holding
Yaap Digital Ltd	9,999	99.99%	9,999	99.99%
Atul Hegde (Nominee Shareholder of Yaap Digital Ltd)	1	0.01%	1	0.01%
TOTAL	10,000	100.00%	10,000	100.00%

2.3 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 held	% of total holding	No. of shares held	% of total holding	
Yaap Digital Ltd	9,999	99.99%	9,999	99.99%	-
Atul Hegde (Nominee Shareholder of Yaap Digital Ltd)	1	0.01%	1	0.01%	-
TOTAL	10,000	100.00%	10,000	100.00%	-

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FFC INFORMATION SOLUTION PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

3 Reserves and Surplus

INR'000

	As at 31st March, 2026		As at 31st March, 2025	
Profit and Loss Account				
Opening balance	3,648		5,090	
Add: Profit for the year	(899)		(1,442)	
	2,749		3,648	
		2,749		3,648
TOTAL		2,749		3,648

4 Deferred Tax Liability (net)

INR'000

	As at 31st March, 2026	As at 31st March, 2025
Opening Balance	-	-
Add : Deferred Tax Liability created during the year	-	-
TOTAL	-	-

4 Trade Payables

INR'000

	As at 31st March, 2026	As at 31st March, 2025
Creditors for Goods and Services **(refer note 20)**	5	163
TOTAL	5	163

5 Other Current Liabilities

INR'000

	As at 31st March, 2026	As at 31st March, 2025
Other Payables:		
Statutory Dues	2	27
TOTAL	2	27

6 Short-term Provisions

INR'000

	As at 31st March, 2026	As at 31st March, 2025
Other Provisions	15	15
TOTAL	15	15

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FFC INFORMATION SOLUTION PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

Schedule- 7 Fixed Assets

INR'000

Description of Assets	GROSS BLOCK				DEPRICIATION				NET BLOCK	
	As on 01/04/25	Addition	Deletion	As on 31/03/25	As on 01/04/25	For the Year	Deletion	As on 31/03/26	As on 31/03/26	As on 31/03/25
TANGIBLE ASSETS										
Computers	373	-	-	373	350	-	-	350	23	23
Sub-total (A)	**373**	**-**	**-**	**373**	**350**	**-**	**-**	**350**	**23**	**23**
INTANGIBLE ASSETS										
Others	-	-		-	-	-		-	-	-
Sub-total (B)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL - A + B	**373**	**-**	**-**	**373**	**350**	**-**	**-**	**350**	**23**	**23**
PREVIOUS YEAR	**373**	**-**	**-**	**373**	**350**	**-**	**-**	**350**	**23**	**23**

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8 **Long-term loans and advances**

INR'000

	As at 31st March, 2026	As at 31st March, 2025
Taxes Receivable	-	-
TOTAL	-	-

9 **Trade Receivables**

	As at 31st March, 2026	As at 31st March, 2025
Current Assets		
Unsecured, considered good : (refer note 21)		
More than Six Months	2,259	3,212
others	-	-
TOTAL	2,259	3,212

10 **Cash and Bank Balances**

INR'000

	As at 31st March, 2026	As at 31st March, 2025
Cash on Hand	-	-
Balances with Banks		
In Current Accounts	35	185
TOTAL	35	185

11 **Other Current Assets**

INR'000

	As at 31st March, 2026	As at 31st March, 2025
Balance with Revenue Authority	544	522
Security Deposit	10	10
Other Advances	-	0
TOTAL	554	533

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Chartered Accountants

12 Revenue From Operations

INR'000

	For the year ended 31st March, 2026		For the year ended 31st March, 2025	
Service Income	-		-	
		-		-
TOTAL		-		-

13 Other Income

INR'000

	For the year ended 31st March, 2026		For the year ended 31st March, 2025	
Interest Income				
Interest on Fixed Deposits	-		-	
Interest on Income Tax Refund	1	1	-	-
Other non-operating Income				
Profit on Sale of Investment	-		206	
Sundry Balances Written Back	-	-	-	206
TOTAL		1		206

14 Direct Expenses

INR'000

	For the year ended 31st March, 2026		For the year ended 31st March, 2025	
Professional & Consultancy Expenses		788		1,537
TOTAL		788		1,537

15 Employee Benefits Expense

INR'000

	For the year ended 31st March, 2026		For the year ended 31st March, 2025	
Salaries and Wages		-		-
Staff Welfare Expenses		-		-
TOTAL		-		-

16 Finance Costs

INR'000

	For the year ended 31st March, 2026		For the year ended 31st March, 2025	
Other Interest		-		-
TOTAL		-		-

7 Depreciation and amortisation expense

INR'000

	For the year ended 31st March, 2026		For the year ended 31st March, 2025	
Depreciation and Amortisation		-		-
TOTAL		-		-

17 Other expenses

INR'000

	For the year ended 31st March, 2026		For the year ended 31st March, 2025	
Auditors Remunerations	30		26	
Office Rent Paid	60		60	
Office Expenses	15		-	
Miscellaneous Exp	8		25	
		112		111
TOTAL		112		111

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17.1 **Payments to Auditors**

INR'000

	For the year ended 31st March, 2026	For the year ended 31st March, 2025
As Auditors		
Statutory Audit Fees	30	26
TOTAL	30	26

18 Earnings per share is calculated by dividing the profit attributable to the equity shareholders by the weighted average number of equity shares outstanding during the year, as under:

Profit after tax attributable to equity shareholders (Rupees)	(899)	(1,442)
Weighted average number of equity shares outstanding during the year (for calculating basic EPS)	10,000	10,000
Add: potential equity shares that could arise on conversion of share capital suspense	-	-
Weighted average number of shares outstanding during the year (for calculating diluted EPS)	10,000	10,000
Nominal Value per Share (Rupees)	10	10
Basic Earnings per Share (Rupees)	(89.90)	(144.19)
Diluted Earnings per Share (Rupees)	(89.90)	(144.19)



FFC INFORMATION SOLUTION PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS 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	129.99	19.22	576.20	Due to Decrease in Cash & Cash Equivalents for utilisation of funds for expenses
2	Debt- Equity Ratio	Borrowing + Interest Accrued	Total Equity	-	-	-	N.A
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	-	-	-	N.A
4	Return on Equity Ratio	Net Profit After Taxes	Average's Shareholders Equity	(0.27)	(0.32)	-15.53	N.A
5	Inventory Turnover ratio	Cost of Goods Sold OR Sales	Average Inventory Average inventory is (Opening+Closing balance)/2	-	-	-	N.A
6	Trade Receivable Turnover Ratio	Net Credit Sales	Average Trade Receivable	-	-	-	N.A
7	Trade Payable Turnover Ratio	Net Credit Purchases	Average Trade Payables	-	-	-	N.A
8	Net Capital Turnover Ratio	Net Sales	Average Working Capital	-	-	-	N.A
9	Net Profit ratio	Net Profit	Net Sales	-	-	-	N.A
10	Return on Capital Employed	Earnings Before Interest & Tax	Capital Employed	(31.55)	(38.47)	-17.98	N.A
11	Return on Investment	{MV(T1) - MV(T0) - Sum[C(t)]}	{MV(T0) + Sum[W(t) * C(t)]}	-	-	-	N.A

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FFC INFORMATION SOLUTION PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

Note 20 : Trade Payables

INR'000

Particulars	As at 31st March, 2026					As at 31st March, 2025				
	Outstanding for following periods from due date of					Outstanding for following periods from due date of				
	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
(i) MSME	-	-	-	-	-	-	-	-	-	-
(ii) Others	5	-	-	-	5	-	-	-	-	-
(iii) Disputed dues - MSME	-	-	-	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-	-	-	-

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FFC INFORMATION SOLUTION PRIVATE LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2026

Note 21 : Trade Receivables

INR'000

Particulars	As at 31st March, 2026						As at 31st March, 2025					
	Outstanding for following periods from due date of payment						Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables – considered good	-	-	-	2,259	-	2,259	-	-	2,619		593	3,212
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-						-
(iii) Disputed Trade Receivables – considered good	-	-	-	-	-	-						-
(iv) Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-						-

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22 Related party disclosures

(i) Names of Related parties and nature of relationship :

(a) Holding Company:	*Yaap Digital Limited*
(b) Fellow Subsidiary Company:	*Brand Planet Consultant India Pvt Ltd* *Intnt Asia Pacific Pte Ltd* *Oplifi Digital Private Limited* *Yaap Digital FZE* *Yaap Digital FZ LLC* *Gozoop Online Private Limited*
(c) Enterprises over which Key Managerial Personnel are able to exercise significant influence.	Dorf Ketal Chemicals India Pvt. Ltd.
(ii) Key Management Personnel	Mr. Atul Hegde (Director) Mr. Sudhir Menon (Director) Mr. Subodh Menon (Directors Relative)

(iii). Transactions with Related Party as per Books of Accounts: **INR'000**

	As at 31st March , 2026		
Particulars	**Holding/Fellow Subsidiary Company**	**Key Management Personnel**	**Total**
Rent Expenses		*30.0*	***30.0***
Mr. Sudhir Menon		*30.0*	***30.0***
Mr. Subodh Menon			
Balance as at 31st March, 2026			
Trade Receivables	*2,259*		*2,259*
Yaap Digital Limited	*3,212*		*3,212*
PY :			

23 Particulars of unhedged foreign currency exposures as at the reporting date **INR'000**

Particulars	**Currency**	**As at 31/03/2026**	**As at 31/03/2025**
Payable	USD	-	-
	INR	-	-
Receivables	USD	-	-
	INR	-	-

24 Earnings in foreign currency (accrual basis) **INR'000**

	As at 31/03/2026	**As at 31/03/2025**
	(Rs.)	**(Rs.)**
Revenue from operations	-	-
	-	-

Above amounts are disclosed on gross basis.

SHWETA JAIN & CO LLP ★ THANE ★ Chartered Accountants

(All amounts in rupees, unless otherwise stated)

25 Expenditure in foreign currency (accrual basis)

	INR'000	
	As at 31/03/2026	As at 31/03/2025
	(Rs.)	(Rs.)
Direct costs	-	-
	-	-

Above amounts are disclosed on gross basis.

26 Segment Reporting

The Company is engaged in the business of digital marketing services which constitute a single business segment. The Company operates only in India. Accordingly, primary and secondary reporting disclosures for business and geographical segments as envisaged in AS -17 are not applicable to the Company.



FFC INFORMATION SOLUTION PRIVATE LIMITED
(CIN NO : U74999MH2011PTC353064)

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.

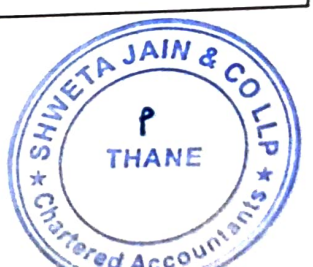
IV. Disclosure in accordance with Section 22 of Micro, Small and Medium Enterprises Development Act, 2006, based on the information in possession with the Company, we have been informed by the company that there is no supplier which has been identified as being covered under Micro, Small & Medium Enterprises Development Act, 2006 and whose balance is outstanding at the year ended. Accordingly, hence 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 have Debtors balances outstanding of ₹ 22.59 lakhs (PY ₹ 32.12 lakhs) for more than six months.

VI. Contingent Liabilities are neither recognized nor provided in books of account during the year. It is hereby informed by the management 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 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.



FFC INFORMATION SOLUTION PRIVATE LIMITED
(CIN NO : U74999MH2011PTC353064)

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 had 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 bank or financial institutions therefore no charges are required to registered with ROC.

XV. Current Tax has not been provided in the absence of the taxable income for the year. 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 for the year ended 31st March, 2026 however the same has not 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". The same will be re-assessed at a subsequent balance sheet date and will be accounted for in the year of certainty /virtual certainty in accordance with the aforesaid Accounting Standard.

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.

SHWETA JAIN & CO LLP
THANE
Chartered Accountants

FFC INFORMATION SOLUTION PRIVATE LIMITED
(CIN NO : U74999MH2011PTC353064)

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

XVII. Previous years figure's 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
Partner
Membership No : 416197
Place : Mumbai
Dated : 28th May 2026
UDIN No : 26416197XDCRYO5152

SHWETA JAIN & CO LLP ★ Chartered Accountants ★ THANE

For and on behalf of the Board

SUDHIR MENON
Director
DIN- 02487658

FFC Information Solution Private Limited

ATUL HEGDE
Director
DIN- 02699927