

INDEPENDENT AUDITOR's REPORT

To,
The Members of
Unisphere Industries Private Limited
REPORT ON THE AUDIT OF ANNUAL STANDALONE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying Standalone Financial statements of Unisphere Industries Private limited (hereinafter referred to as "the Company") which comprise the Standalone Balance Sheet as at 31 March 2026, and the Standalone Statement of Profit and Loss (including other comprehensive income), Standalone Statement of Changes in Equity, Standalone Statement of Cash Flows for the year ended on that date, and notes to the financial statements, including a summary of the material accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian accounting standards prescribed under Section 133 of the (Act), ("IND-As") & Other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2026, and its profit and other comprehensive Profit/loss, changes in equity and its cash flows 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 (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Material Uncertainty Related to Going Concern

We draw attention to note no. 21(iv) "Going Concern" read with note no. 7 "Other Equity sub-head retained earnings" under notes to accounts in the standalone financial statements, wherein it is mentioned that the company has accumulated losses under retained earnings head (*Refer Note no. 7 "Other Equity" retained earnings sub-head*) of INR 49.78 Lacs (Previous year ended 31/03/2025 of INR 49.19 Lacs). These conditions indicate the existence of material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. However, as a result of the mitigating factors elaborated in the aforesaid note i.e. business strategies & operating plans of the Company, management believes that it will be able to pay its obligations as they fall due & continue as a going concern. Accordingly, management has prepared these standalone financial statements on going concern basis & consequently, no adjustments have been made to the carrying values of the assets & liabilities in the attached standalone financial statements.

Our opinion is not modified in respect of this matter.



Key Audit Matters

Key Audit Matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of Key audit matters as per SA 701, Key audit matters are not applicable to the company as it is an unlisted company.

Other Information

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Management Discussion & 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 financial statements and our auditors' report thereon. The Company's annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the standalone 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 identified above when it becomes available 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 annual report, 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.

Management and Board of Directors' Responsibilities for the Standalone Financial Statements

The Company's Management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs, profit/loss and other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind-AS) specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application 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 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 standalone financial statements, 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

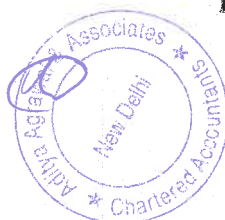
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting in preparation of standalone financial statements 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.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone 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 (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.

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 period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Standalone Balance Sheet, the Standalone Statement of Profit and Loss (including other comprehensive income), the Standalone Statement of Changes in Equity and the Standalone Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.
 - e) On the basis of the written representations received from the directors as on 31 March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31 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 with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
 - 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 remuneration paid by the Company to its directors during the year is in accordance with the provisions of Section 197 of the Act.
 - 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 Auditor's) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
 - a) The Company has no pending litigations as at 31 March 2026 on its financial position in its standalone financial statements.
 - b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.



- d) (i) The management has represented that, to the best of its knowledge and belief, 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:
- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company 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, 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 ("Ultimate Beneficiaries") by or on behalf of the Funding Party 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 (d) (i) and (d) (ii) contain any material mis-statement.
- e) The Company has not declared any dividend during the current financial year.
- f) The Company has maintained its books of account in an accounting software which have a feature of an audit trail. Accordingly, the provisions related to audit trail and reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable on the company for the financial year ended 31st March, 2026.

Place: New Delhi

Date: 25th May, 2026

UDIN: 26438412 00x6WN 9978

For Aditya Agarwal & Associates

Chartered Accountants

FRN: 004568C

Micky Bhatia

(Partner)

Membership No. 438412



Annexure A to the Independent Auditor's report on the standalone financial statements of Unisphere Industries Private Limited for the year ended 31 March 2026

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

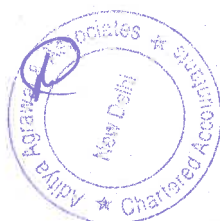
- (i)(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment.
(B) The company does not have any Intangible assets & accordingly, clause 3 (i)(a) (B) of the Order is not applicable.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and equipment by which all Property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain Property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company.
- (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) during the year.
- (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.
- (ii) (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 does not have any value of inventory & accordingly, clause 3 (ii)(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 taken any working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. Accordingly, clause 3 (ii)(b) of the Order is 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, granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, limited liability partnerships or any other parties, but provided guarantee or security to companies during the year. Accordingly, clause 3 (iii)(a to f) of the Order is partly applicable.
- (iv) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Accordingly, clause 3(iv) of the Order is not applicable.
- (v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.
- (vi) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by it (and/or services provided by it). Accordingly, clause 3(vi) of the Order is not applicable.
- (vii)(a) The Company does not have liability in respect of Sales tax, Service tax, Duty of excise and Value added tax during the year since effective 1 July 2017, these statutory dues had been subsumed into GST.



According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax ('GST'), Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues have generally been regularly deposited with the appropriate authorities.

According to the information and explanations given to us, 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 31 March 2026 for a period of more than six months from the date they became payable.

- (b) According to the information and explanations given to us, there are no dues pending on account of disputed dues of GST, Provident fund, Employees' State Insurance, Income-tax, Sales tax, Service tax, Duty of Customs, Value added tax, Cess or other statutory dues which have not been deposited by the Company.
- (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 any loans or borrowings or in the Interest thereon to any lender. Accordingly, clause 3(ix)(e) 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 been declared a wilful defaulter by any bank or financial institution or government or government authority.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company have not taken any term loans or borrowings from lender. Accordingly, clause 3(ix)(e) of the Order is not applicable.
- (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short-term basis by the Company. Accordingly, clause 3(ix) (d) of the Order is not applicable.
- (e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.
- (f) According to the information and explanations given to us and procedures performed by us, we report that the
 - 1) Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. The Company has obtained loan from NBFC which are repayable on demand, terms & conditions for payment of interest thereon are not stipulated. Further, the same has not been demanded during the year. Accordingly, clause 3(ix)(f) of the Order is not applicable.
- (x) (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 of shares during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- (xi) (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, the Company is not mandatory required to have a vigil mechanism in the Company. Accordingly, clause 3(xi)(c) of the Order is not applicable.
- (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, where applicable, and the details of the related party transactions have been disclosed in 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 is not compulsory required to have an internal audit system as per the provisions of the Companies Act, 2013. Accordingly, clause 3(xiv)(a) & (b) of the Order is not applicable.
- (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.
(b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. 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 INR 0.43 Lacs in the current and INR 3.20 lacs 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 realisation 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, we believe that material uncertainty exists as on the date of the audit report. However, as a result of business strategies & operating plans of the Company, management believes that it will be able to pay its obligations as they fall due & continue as a going concern. 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, CSR provisions are not applicable to the company & hence there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx) (a) and 3(xx) (b) of the Order are not applicable.

Place: New Delhi

Date: 25th May, 2026

UDIN: 26438412OOXEWN9978

For Aditya Agarwal & Associates

Chartered Accountants

FRN: 004568C

Micky Bhatia

(Partner)

Membership No. 438412



Annexure B to the Independent Auditor's Report on the standalone financial statements of Unisphere Industries Private Limited for the year ended 31 March 2026

(Referred to in paragraph 2 (f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the internal financial controls with reference to the aforesaid standalone financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

We have audited the internal financial controls with reference to standalone financial statements of Unisphere Industries Private Limited ("the Company") as of 31 March 2026 in conjunction with our audit of the standalone financial statements of the Company as at and for the year ended on that date.

Management and Board of Directors' Responsibilities for Internal Financial Controls

The Company's Management and the Board of Directors are responsible for establishing and maintaining internal financial controls 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 on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). 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 the 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 Act.

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 conducted our audit in accordance with the Guidance Note Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing, prescribed under Section 143(10) of the Act, 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 whether 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 such internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the standalone 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 for our audit opinion on the Company's internal financial controls with reference to standalone financial statements.

Meaning of Internal Financial Controls with Reference to Standalone Financial Statements

A company's internal financial controls 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 controls with reference to standalone financial statements include 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 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 authorisations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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 error or 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 controls with reference to standalone financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to standalone financial statements and such internal financial controls were operating effectively as at 31 March 2026, based on the internal financial controls with reference to 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 Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

Place: New Delhi

Date: 25th May, 2026

UDIN: 26438412OOXEWN9978

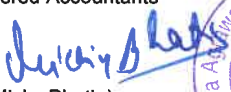
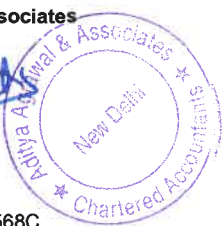
For Aditya Agarwal & Associates
Chartered Accountants

FRN: 004568C

Micky Bhatia
(Partner)

Membership No. 438412



UNISPHERE INDUSTRIES PRIVATE LIMITED			
CIN : U70109DL2019PTC358253			
REGISTERED OFFICE : FLAT NO 1,GURU NANAK COLONY, HEMKUNT COLONY, GREATER KAILASH, SOUTH DELHI , NEW DELHI-110048			
BALANCE SHEET AS AT 31-03-2026			
		Amounts in INR (Lakhs)	
Particulars	Notes	Figures at the end of (current reporting period) 31.03.2026	Figures at the end of (current reporting period) 31.03.2025
A Assets			
1 Non-current assets			
a) Property, plant and equipment	-	-	3.52
b) Capital work-in-progress	-	-	-
c) Investment properties	1	252.30	252.30
d) Intangible assets	-	-	-
e) Financial assets			
i) Investments	-	-	-
ii) Loans	-	-	-
iii) Other financial assets	-	0.18	0.18
f) Income tax assets (net)	-	-	-
g) Other non-current assets	2	6.02	6.03
Total non-current assets		258.50	262.04
2 Current assets			
a) Inventories	-	-	-
b) Financial assets			
i) Trade receivables	-	-	-
ii) Cash and cash equivalents	3	0.87	1.12
iii) Bank balances other than cash and cash equivalents above	-	-	-
iv) Loans	-	-	-
v) Other financial assets	4	0.01	0.01
c) Other current assets	5	0.48	0.67
Total Current assets		1.36	1.79
Total Assets		259.87	263.83
B EQUITY AND LIABILITIES			
Equity			
a) Equity share capital	6	301.00	301.00
b) Other equity	7	-49.78	-49.19
Total equity		251.22	251.81
Liabilities			
1 Non-current liabilities			
a) Financial liabilities			
i) Borrowings	8	-	-
ii) Other financial liabilities	-	-	-
b) Provisions	-	-	-
c) Deferred tax liabilities (net)	-	-	-
d) Other non-current liabilities	-	-	-
Total non-current liabilities		-	-
2 Current liabilities			
a) Financial liabilities			
i) Borrowings	-	8.41	11.68
ii) Trade payables	-	-	0.06
iii) Other financial liabilities	-	-	-
b) Other current liabilities	9	0.15	0.16
c) Provisions	-	0.08	0.12
d) Current tax liabilities (net)	-	-	-
Total current liabilities		8.64	12.01
Total liabilities		8.64	12.01
Total equity and liabilities		259.87	263.83
The accompanying Notes and SAP form an integral part of the Financial Statements:1- 21			
As per our attached report of even date			
For Aditya Agarwal & Associates			
Chartered Accountants			
 (CA Micky Bhatia) Partner Membership No. 438412 Firm Registration No. 004568C UDIN : 26438412007FWN9978 Place : New Delhi Date:25.05.2026   (Kailash chandra sharma) Director DIN-00339013 Address: 14B/46, 3rd Floor Dev Nagar, Karol Bagh New delhi-110005  (Ankur Rawat) Director DIN: 07682969 Address: Panchwati Residency, Flat No 608, Chandni Chowk, Kanke Road Near Hotel Holiday Home, Misirgonda Alias Pahargaon, Ranchi-			

UNISPHERE INDUSTRIES PRIVATE LIMITED

CIN : U70109DL2019PTC358253

REGISTERED OFFICE : FLAT NO 1,GURU NANAK COLONY, HEMKUNT COLONY, GREATER KAILASH, SOUTH DELHI , NEW DELHI-110048

Statement of Profit and Loss For The Year Ended Mar 31, 2026

Amounts (In Lakhs)		Amounts In Lakhs	
Particulars	Note	Figures for the current reporting period From 01.04.2025 To 31.03.2026	Figures for the current reporting period From 01.04.2024 To 31.03.2025
INCOME			
Revenue from operations	-	-	-
Other income	10	4.64	-
Total Income		4.64	-
EXPENSES			
Cost of material consumed	-	-	-
Change in inventories of finished goods,	-	-	-
Employee benefits expenses	-	-	-
Finance costs	11	0.81	0.57
Depreciation and amortisation expenses	-	0.16	0.89
Other expenses	12	4.25	2.73
Total expenses		5.23	4.19
Profit before exceptional items and tax		-0.59	-4.19
Exceptional items			-
Profit before tax		-0.59	-4.19
Tax expenses			
Current tax		-	-
Deferred tax		-	-
Tax of Earlier Year		-	-
Total expenses		-	-
Profit for the year		-0.59	-4.19
Other Comprehensive Income			
a) Items that will not be reclassified to profit and loss			
i) Fair value of equity instruments through other Comprehensive Income (FVOCI)			
ii) Remeasurment gain I (loss) on defined benefit plans		-	-
iii) Income tax related to item no (ii) above		-	-
b) Items that will be reclassified to profit and loss			
i) Effective portion of gain I (loss) on cash flow hedges			
ii) Income tax related to item no (i) above			
Other Comprehensive Income, net of tax		-	-
Total Comprehensive Income for the year		-0.59	-4.19
Earnings per Equity share	13	-5.90	-41.90
Basic and diluted earning Rs. Per equity share of Rs. 10 each		-5.90	-41.90

The accompanying Notes and SAP form an integral part of the Financial Statements: 1- 21

As per our attached report of even date

For Aditya Agarwal & Associates

Chartered Accountants

(CA Micky Bhatia)

Partner

Membership No. 438412

Firm Registration No. 004568C

UDIN : 2643841200XEWN9978

Place : New Delhi

Date:25.05.2026

(Kallash chandra sharma)

Director

DIN-00339013

Address: 14B/46, 3rd
Floor Dev Nagar, Karol
Bagh
New delhi-110005

(Ankur Rawat)

Director

DIN: 07682969

Address: Panchwati
Residency, Flat No
608, Chandni
Chowk, Kanke Road Near
Hotel Holiday
Home, Misirgonda Alias
Pahargaon, Ranchi-
834008, Jharkhand

UNISPHERE INDUSTRIES PRIVATE LIMITED		
CIN : U70109DL2019PTC358253		
REGISTERED OFFICE : FLAT NO 1,GURU NANAK COLONY, HEMKUNT COLONY, GREATER KAILASH, SOUTH DELHI , NEW DELHI-110048		
Cash Flow Statement For The Year Ended 31-03-2026		
Particulars	Figures for the current reporting period From 01.04.2025 To 31.03.2026	Figures for the current reporting period From 01.04.2024 To 31.03.2025
	Amount INR (In Lakhs)	Amount INR (In Lakhs)
CASH FLOWS FROM OPERATING ACTIVITIES		
Net profit before tax	(0.59)	(4.19)
Adjustments for Non-Cash Items / Non-Operating Items:		
Add: Depreciation	0.16	0.89
Add: Interest Expense	0.81	0.57
Add: Loss on sale of Fixed Asset	-	-
Less: Profit on sale of Fixed Asset	(4.64)	-
Add: Gratuity	-	-
Less: Interest Income	-	-
NET PROFIT FROM OPERATING ACTIVITIES BEFORE WORKING CAPITAL CHANGES	(4.25)	(2.73)
Changes in current assets and liabilities:		
Change in Current Assets		
Inventories	-	-
Trade Receivable	-	-
Short Term Loans And Advances	-	-
Other Financial Assets	-	-
Other Current Assets	0.19	(0.24)
Change in Current Liabilities		
Short Term Borrowing	(3.27)	11.68
Trade Payable	(0.06)	(0.02)
Other Financial Liabilities	-	-
Other Current Liabilities	(0.01)	(0.10)
Short term provision	(0.04)	0.12
NET CASH GENERATED FROM OPERATING ACTIVITIES BEFORE INCOME TAX	(7.43)	8.71
Less: Income Tax Paid/ TDS (including Income Tax Demand)	-	-
NET CASH GENERATED FROM OPERATING ACTIVITIES	(7.43)	8.71
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Fixed Assets	-	(4.41)
Sale of Fixed Assets	8.00	-
Purchase of Investment in Property	-	-
Increase in Non Current Financial Assets	-	-
Increase in Non Current Assets	-	(0.18)
Increase in Current Assets	-	(0.01)
Interest Income	-	-
Loans & Advance	-	-
NET CASH FROM INVESTING ACTIVITIES	8.00	(4.60)
CASH FLOW FROM FINANCING ACTIVITIES		
Share Capital	-	-
Non Current Liability	-	(3.16)
Liability Component of compound financial instrument	-	-
Un-Secured Loans	-	-
Interest Expense	(0.81)	(0.57)
NET CASH FROM FINANCING ACTIVITIES	(0.81)	(3.73)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	(0.25)	0.37
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	1.12	0.73
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	0.87	1.12

The accompanying Notes from an integral part of the Financial Statements

As per our attached report of even date

For Aditya Agarwal & Associates

Chartered Accountants

(CA Micky Bhatia)

Partner

Membership No. 438412

Firm Registration No. 004568C

UDIN : 2643841200XEWN9978

(Kailash chandra sharma)

Director

DIN-00339013

Address: 14B/46, 3rd Floor

Dev Nagar, Karol Bagh

New delhi-110005

(Ankur Rawat)

Director

DIN: 07682969

Address: Panchwati

Residency, Flat No

608, Chandni Chowk, Kanke

Road Near Hotel Holiday

Home, Misirgonda Alias

Pahargaon, Ranchi-

834008, Jharkhand

Place : New Delhi

Date: 25.05.2026

UNISPHERE INDUSTRIES PRIVATE LIMITED

CIN : U70109DL2019PTC358253

REGISTERED OFFICE : FLAT NO 1, GURU NANAK COLONY, HEMKUNT COLONY, GREATER KAILASH, SOUTH DELHI, NEW DELHI-110048

NOTES OF BALANCE SHEET

Amounts in INR(Lakhs)

PARTICULARS	Figures at the end of (current reporting period) 31.03.2026	Figures at the end of (current reporting period) 31.03.2025
NOTE-1 : INVESTMENT IN PROPERTY		
GOA Property	227.30	227.30
GOA Property Renovation	25.00	25.00
TOTAL	252.30	252.30

I. Investment in property:

Owner occupied property: Company had acquired residential property at Goa for leasing and held for capital appreciation:

Particulars	Description of items of Property	Gross Carrying Value (Rs. in Lakhs)	Whether title deed holder is a promoter, director or relative of promoter/director or employee	Property held since which date
Investment property	Residential Building (Land & Building)	252.30	N.A	18-12-2020

a) **Address of Property:** House No. ADG/19/309 at Village Curca, Bambolim and Talaulim, Taluka Tiswadi, Goa.

b) Expenses of property reported as Under:

Nature of expenses	Figures at the end of (current reporting period) 31.03.2026	Figures at the end of (current reporting period) 31.03.2025
Interest on borrowing	0	-
Electricity Expenses	0.55	0.62
Lift AMC	0.53	0.51
Maintenance Charges	2.44	0.35
Water Charges	0.10	0.20
Total	3.62	1.68

c) There is no restriction in existence and amounts of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal.

NOTE-2 : OTHER NON-CURRENT ASSETS

As on 31st March 2026

As on 31st March 2025

Security Deposit-Society at GOA	6.02	-	6.03
TOTAL	6.02		6.03

NOTE-3 : CASH AND CASH EQUIVALENTS

a) Balance with banks		
i) Balance with schedule banks	0.77	1.08
b) Cash in Hand	0.10	0.03
TOTAL	0.87	1.12

NOTE-4 : OTHER FINANCIAL ASSETS

Other Deposits	0.01	0.01
TOTAL	0.01	0.01

NOTE-5 : OTHER CURRENT ASSETS

Advance to Supplier	0.01	-
Prepaid Expenses	0.47	0.67
TOTAL	0.48	0.67

NON-CURRENT LIABILITIES

NOTE-8 : LONG TERM BORROWINGS

Unsecured

Healthcare Energy Foods Private Limited	-	-
TOTAL	-	-

CURRENT LIABILITIES

NOTE-9 : OTHER CURRENT LIABILITIES

a) Expenses Payable	0.13	0.14
b) TDS Payable	0.02	0.02
TOTAL	0.15	0.16



[Handwritten signature]

[Handwritten signature]

NOTES OF STATEMENT OF PROFIT & LOSS

PARTICULARS	Figures for the current reporting period From		Figures for the previous reporting period From	
	01.04.2025 To 31.03.2026		01.04.2024 To 31.03.2025	
NOTE-10: Other Income				
a) Profit on sale of Assets		4.64		-
b) Interest on Term Deposit		-		-
c) Interest on Financial Liability Reversed		-		-
TOTAL		4.64		-
NOTE-11: Finance Cost				
a) Interest on unsecured loan		0.81		0.57
a) Interest on Financial Liability		-		-
TOTAL		0.81		0.57
NOTE-12: ADMINISTRATION & SELLING EXPENSES				
Payment to Auditor as				
Statutory Audit Fees		-		0.12
Advertisement Expenses		-		-
Bank Charges		0.02		0.02
Electricity Expenses		0.55		0.62
Internet & Networking Expenses		0.12		0.12
Lift AMC Charges		0.53		0.51
Interest on TDS		-		0.00
Interest / Penalty Charges		-		0.00
Maintenance Expense		2.44		0.35
Professional Fees		0.15		0.23
ROC Expense		0.03		0.02
Insurance expenses		0.24		0.02
Water Charges		0.10		0.20
Registration Fees		-		-
House Tax		0.08		0.08
Custody Fees		-		0.26
Travelling Expenses		-		-
JCB Hiring charges		-		-
Write off		-		-
Roundoff		-0.00		-
Conveyance exp		-		0.20
TOTAL (B)		4.25		2.73
NOTE-13 : Earning Per Share				
(i) Net Profit After Tax as Profit & Loss (In Lakhs)		-0.59		-4.19
(ii) Weighted Average number of equity shares		10,000		10,000
(iii) Basic & Diluted Earning Per Share per rupee		-5.90		-41.90
(iv) Face Value of Shares		10		10



UNISPHERE INDUSTRIES PRIVATE LIMITED

CIN : U70109DL2019PTC358253

REGISTERED OFFICE : FLAT NO 1, GURU NANAK COLONY, HEMKUNT COLONY, GREATER KAILASH, SOUTH DELHI, NEW DELHI-110048

Statement Of Changes In Equity For Year Ended Mar 31, 2026

NOTE-7 : OTHER EQUITY*

Amount in INR(Lakhs)

Particulars	Equity Component of compound financial instrument	Reserve and surplus		Other reserves	Total other equity
		Securities premium reserve	Retained earnings	FVOCI equity Instruments	
As at March 31,2024	-	-	-45.00	-	-45.00
Profit for the year	-	-	-4.19	-	-4.19
Other Comprehensive Income	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-4.19	-	-4.19
Transfer to retained earnings on disposal of FVOCI Equity Instrument	-	-	-	-	-
Hedging gain I (loss) reclassified to Statement of Profit & Loss	-	-	-	-	-
7% Non Convertible Cumulative Redeemable Preference Shares Series-I (1% Optionally Convertible Cumulative Redeemable Preference Shares ("OCCRPS"))	-	-	-	-	-
As at March 31, 2025	-	-	-49.19	-	-49.19
Profit for the year	-	-	-0.59	-	-0.59
Other Comprehensive Income	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-0.59	-	-0.59
Transfer to retained earnings on disposal of FVOCI Equity Instrument	-	-	-	-	-
Series-I (1% Optionally Convertible Cumulative Redeemable Preference Shares ("OCCRPS"))	-	-	-	-	-
7% Non Convertible Cumulative Redeemable Preference Shares ("NCCRPS")	-	-	-	-	-
* It represents Equity component of loan from holding company at concessional rates	-	-	-	-	-
As at MAR 31, 2026	-	-	-49.78	-	-49.78

The accompanying Notes form an integral part of the Financial Statement

As per our attached report of even date

For Aditya Agarwal & Associates
Chartered Accountants

(CA Micky Bhatia)

Partner

Membership No. 438412

Firm Registration No. 004568C

UDIN : 2643841200XEWN3978

(Kailash chandra sharma)

Director

DIN-00339013

Address: 14B/46,
3rd Floor Dev
Nagar, Karol
Bagh
New delhi-
110005

(Ankur Rawat)

Director

DIN: 07682969

Address: Panchwati
Residency, Flat No
608, Chandni Chowk, Kanke
Road Near Hotel Holiday
Home, Misirgonda Alias
Pahargaon, Ranchi-
834008, Jharkhand

Place : New Delhi

Date: 25.05.2026

UNISPHERE INDUSTRIES PRIVATE LIMITED

NOTE - I : DEPRECIATION

REGISTERED OFFICE : FLAT NO 1, GURU NANAK COLONY, HEMKUNT COLONY, GREATER KAILASH, SOUTH DELHI, NEW DELHI-110048
AS PER COMPANIES ACT, 2013

S. No.	Particulars	Rate of Depreciation	GROSS BLOCK			DEPRECIATION					NET BLOCK		
			As on 01.04.2025	Additions	Deletion	As on 31.12.2026	Up to 01.04.2025	Deletion	Apr-Mar 2026	Dep. Adjusted to Comply with Provision of Schedule-II of Co. Act - 2013	Total	As on 31.03.2026	As on 31.03.2025
1	BMW CAR	39%	4.41	-	4.41	0.00	0.89	1.05	0.16	-	0.00	-	3.52
TOTAL (Rs.)			4.41	-	4.41	0.00	0.89	1.05	0.16	-	0.00	-	3.52
PREVIOUS YEAR (Rs.)													

[Handwritten Signature]

[Handwritten Signature]



UNISPHERE INDUSTRIES PRIVATE LIMITED

CIN : U70109DL2019PTC358253

REGISTERED OFFICE : FLAT NO 1,GURU NANAK COLONY, HEMKUNT COLONY, GREATER KAILASH, SOUTH DELHI , NEW DELHI-110048

NOTE 6: SHARE CAPITAL

(A) Authorised, Issued, Subscribed and paid up share capital

PARTICULARS	Amounts in Lakhs	
	AS AT 31-03-2026	AS AT 31-03-2025
AUTHORISED SHARE CAPITAL		
80,00,000 EQUITY SHARES OF Rs. 10/- EACH		
(Previous Year 80,00,000 Equity Shares of Rs. 10/- each)	800.00	800.00
	-	-
Total	800.00	800.00
ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL		
30,10,000 EQUITY SHARES OF Rs. 10/- EACH	301.00	301.00
(Previous Year 30,10,000 Equity Shares of Rs. 10/- each)	-	-
	-	-
	301.00	301.00

(B) Reconciliation of shares outstanding at the beginning and at the end of the reporting period

	31st Mar 2026		31st Mar 2025	
	No. of Shares	Amounts	No. of Shares	Amounts
Equity share of Rs.10 each, Subscribed and fully paid up				
Balance at the beginning of the year and at the end of year	30,10,000	301.00	30,10,000	301.00
	-	-	-	-
	-	-	-	-
	-	-	-	-

(C) Rights, preferences and restrictions attached to preference shares

(D) Detail of Share Holders holding more than 5% shares in the Company

Name of Shareholder	31st Mar 2026		31st Mar 2025	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity share of Rs.10 each, Subscribed and fully paid up				
M/s Health Care Energy Foods Private Limited (including one share held with director on behalf of company)	30,10,000	100%	30,10,000	100%
	-	-	-	-
TOTAL	30,10,000	100%	30,10,000	100%



[Handwritten signature]

[Handwritten signature]

UNISPHERE INDUSTRIES PRIVATE LIMITED		
CIN : U70109DL2019PTC358253		
REGISTERED OFFICE : FLAT NO 1,GURU NANAK COLONY, HEMKUNT COLONY, GREATER KAILASH, SOUTH DELHI , NEW DELHI-110048		
Particulars	Figures for the current reporting period From 01.04.2025 To 31.03.2026	Figures for the current reporting period From 01.04.2024 To 31.03.2025
NOTE '14'		
EARNINGS IN FOREIGN CURRENCY		
Earning in Foreign Currency	-	-
TOTAL	-	-
NOTE '15' RELATED PARTY DISCLOSURE UNDER IND-AS 24 & COMPANIES ACT, 2013		
(i) List of Related Parties where control exists and relationships		
A. Entities that control or are controlled by or under common control with the reporting entity		
Name of the Related Party	Relationship	
a) Healthcare Energy foods Private Limited	Parent Company	
b) Sai Capital Limited	Ultimate Parent Company	
c) Butterfly Ayurveda Private Limited	Fellow Subsidiary company	
B. Associates & Joint Venture	NIL	
C. Individuals owning directly or indirectly, 20% or more voting power of the reporting enterprise& relatives of any such individual	NIL	
D. Key Management personnel of Reporting Entity		
1. Mr. Ankur Rawat	Director	
2. Mr. Kailash Chandra Sharma	Director	
E. Enterprise over which KMP are able to exercise Significant Influence	NIL	
(ii) Transactions during the year with Related Parties		
Health Care Energy Foods Private Limited	Transaction amount	Outstanding Balances as at 31-03-2026
As at 31-03-2026		
Equity Investment by Holding Companies	NIL	301 Lakhs
Loans & Advance	(4.08) lakhs	8.41 Lakhs
Interest on Financial Liability	0.81 lakhs	
As at 31-03-2025	Transaction amount	301 Lakhs
Equity Investment by Holding Companies	NIL	11.68 Lakhs
Loans & Advance	8 lakhs	
Interest on Financial Liability	0.57 lakhs	
NOTE '16'		
Disclosure Of Financial Ratios		
Particulars	Mar 31, 2026	Mar 31, 2025
Current Ratio	0.16	0.15
Debt Equity Ratio	-	-
Debt Service Coverage Ratio	0.28	-6.34
Return on Equity Ratio	-0.00	-0.02
Inventory Turnover Ratio	-	-
Trade Receivables Turnover Ratio	-	-
Trade Payables Turnover Ratio	-	-
Net Capital Turnover Ratio	-	-
Net Profit Ratio	-	-
Return on Capital Employed	0.00	-0.01
Return on Investments	-	-



Usha *Ram*

NOTE '17'

Additional Regulatory Information :

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

The Company have not traded or invested in crypto currency or virtual currency during the financial year.

The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries with the understanding that the Intermediary shall:

a directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or

b provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

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

The company has not granted any loans or advances in the nature of loans to promoters, directors, KMPs, and the related parties(as defined under Companies Act, 2013, either severally or jointly with any other person, that are:

a repayable on demand; or

b granted without specifying any terms or period of repayment

The Company has not declared a wilful defaulter by any banks or any other financial institution at any time during the financial year.

All the immovable properties are held in the name of the company.

The Company has not revalued its Property, Plant and Equipment .

The company does not have any subsidiary company.

The company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956

The company does not have any working capital limit in excess of 5 crore rupees , in aggregate , from bank or financial institutions on the basis of security of current asset.

NOTE '18'

In the opinion of the Board, current assets and loans and advances have a value on realization in the ordinary course of the business at least equal to the amount at which they are stated in the balance sheet.

NOTE '19'

Details of loans and advances given and investment made as required to be disclosed as per provisions of section 186(4) of the Companies Act, 2013 have been disclosed under the respective heads. The company has not given any guarantee or provided any security in respect of loan taken by others.

NOTE '20'

Previous years' figures have been regrouped, reclassified and rearranged wherever considered necessary.



UNISPHERE INDUSTRIES PRIVATE LIMITED						
CIN : U70109DL2019PTC358253						
REGISTERED OFFICE : FLAT NO 1,GURU NANAK COLONY, HEMKUNT COLONY, GREATER KAILASH, SOUTH DELHI , NEW DELHI-110048						
NOTE 21						
Particulars	Numerator	Denominator	31-03-2026	31-03-2025	% Variance	Reason for Variance
(a) Current Ratio	Current Asset	Current Liabilities				
Mar-26	1.36	8.64	0.16		-5.17%	Note 1 (a)
Mar-25	1.79	12.01		0.15		
(b) Debt-Equity Ratio	Total Debt	Shareholder's Equity				
Mar-26	-	251.22	0.00		0.00%	Note 1 (b)
Mar-25	-	251.81		0.00		
(c) Debt Service Coverage Ratio	Earnings for debt service = Net profit after taxes + Non-cash operating expenses+ finance cost	Debt service = Interest & Lease Payments + Principal Repayments				
Mar-26	0.22	0.81	0.28		104.34%	Note 1 (c)
Mar-25	-3.62	0.57		-6.34		
(d) Return on Equity Ratio	Net Profits after taxes	Average Shareholder's Equity				
Mar-26	-0.59	251.22	-0.002			
Mar-25	-4.19	251.81	-	-0.02	0.00%	Note 1 (d)
(e) Trade Receivables turnover ratio	Net credit sales = Gross credit sales - sales return	Average Trade Receivable				
Mar-26	N.A.	N.A.	N.A.		N.A.	N.A.
Mar-25	N.A.	N.A.		N.A.		
(f) Trade payables turnover ratio	Total Net Purchases = Gross Purchases - Purchase returns	Average Trade Payable				
Mar-26	N.A.	N.A.	N.A.		N.A.	N.A.
Mar-25	N.A.	N.A.		N.A.		
(g) Inventory turnover ratio	Cost of Goods Sold	Average Inventory				
Mar-26	N.A.	N.A.	N.A.		N.A.	N.A.
Mar-25	N.A.	N.A.		N.A.		
(h) Net capital turnover ratio	Net sales = Total sales - sales return	Working capital = Current assets – Current liabilities				
Mar-26	-	-7	0.00		N.A.	N.A.
Mar-25	-	-10		0.00		
(i) Net profit ratio	Net Profit after taxes	Net sales = Total sales - sales return				
Mar-26	-1	N.A.	N.A.		N.A.	N.A.
Mar-25	-4	N.A.		N.A.		
(j) Return on Capital employed	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt				
Mar-26	0	251.22	0.00		106.21%	Note 1 (e)
Mar-25	-4	251.81		-0.01		
(k) Return on investment	Finance Income	Time weighted average Investment				
Mar-26	N.A.	N.A.	N.A.		N.A.	N.A.
Mar-25	N.A.	N.A.		N.A.		

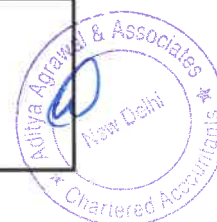
Note 1(a) : Due to decrease in current liability and repayment of short term borrowings.

Note 1(b) : No change as debt is nil in both the year

Note 1(c) : Due to increase in profit before payment of interest for current year

Note 1(d) : Due to decrease in loss of current year

Note 1(e) : Due to decrease in loss of current year



Handwritten signatures in blue ink.

A. CORPORATE INFORMATION

Unisphere Industries Private Limited ("the Company") is an unlisted company incorporated in India. The Company was incorporated on 02nd December, 2019 under the provisions of the Companies Act, 2013. The registered office of the company is located at Flat No. 1, Guru Nanak Colony, Hemkunt Colony, Greater Kailash, South Delhi, New Delhi, Delhi, India, 110048

The company is engaged in the business as Real Estate Promoters, Developers, & Project Managers for civil, mechanical, energy, power, electrical and all other types of erection. The company is a Subsidiary Company of Health Care Energy Foods Private Limited which owns 100% of the ordinary share capital of the company and has the ability to significantly influence the Company's Operations.

The Ultimate Parent Company is Sai Capital Limited which holds 98.10% shares of Health Care Energy Foods Private Limited.

Statement of compliance

These standalone financial statements have been prepared in accordance with Indian accounting standards (referred to as "Ind AS") as prescribed under section 133 of the companies Act, 2013 read with the companies (Indian Accounting Standards) Rules as amended from time to time.

B. MATERIAL ACCOUNTING POLICIES

B.1 BASIS OF PREPARATION AND PRESENTATION

The financial statements have been prepared on the basis of historical cost basis except for following assets and liabilities which have been measured at fair value amount:

- i) Certain financial assets and liabilities,
- ii) Defined benefit plans - plan assets

The financial statements of the company have been prepared to comply with the Indian Accounting Standards (Ind-AS) including the rules notified under the relevant provisions of the Companies Act, 2013 (Subject to amendment). It's presentation and disclosure requirements is under Division II of Schedule III to the Companies Act, 2013 (Ind-AS Compliant Schedule III) subject to amendment.

The Company's Financial Statements are presented in Indian Rupees (INR) which is also the functional currency and all values are rounded off to the nearest lakhs except otherwise indicated.

Current and Non-Current Classification :-

The Company presents assets and liabilities in the Balance Sheet based on Current/ Non-Current classification.

An asset is treated as Current when it is -

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

All other assets are classified as non-current.

A liability is current when:

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



[Handwritten signature]

The Company classifies all other liabilities as non-current.

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

B.2 SUMMARY OF MATERIAL ACCOUNTING POLICIES

(a) Property, plant and equipment

Property, plant and equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Depreciation on property, plant and equipment is provided using written down value method.

Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate. Gains or losses arising from de-recognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

Property, Plant and Equipment which are not ready for intended use as on date of Balance Sheet are disclosed as Capital Work in Progress.

(b) Cash and Cash Equivalents

Cash and cash equivalents comprise of cash on hand, cash at banks, short-term deposits and short-term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(c) Finance Cost

Borrowing costs include exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use.

Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

All other borrowing costs are charged to the Statement of Profit and Loss for the period for which they are incurred.

(d) Inventories

Items of inventories are measured at lower of cost and net realisable value after providing for obsolescence, if any, exception case of by-products which are valued at net realisable value. Cost of inventories comprises of cost of purchase, cost of conversion and other costs including manufacturing overheads net of recoverable taxes incurred in bringing them to their respective present location and condition.

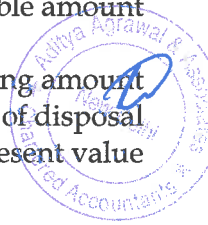
Cost of raw materials, chemicals, stores and spares, packing materials, trading and other products are determined on FIFO basis.

(e) Impairment of non-financial assets - property, plant and equipment and intangible assets

The Company assesses at each reporting date as to whether there is any indication that any property, plant and equipment and intangible assets may be impaired. If any such indication exists the recoverable amount of an asset is estimated to determine the extent of impairment, if any.

An impairment loss is recognised in the Statement of Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value

Handwritten signature



using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets.

The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

(f) Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

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

Any change in the present value of the expenditure, other than unwinding of discount on the provision, is reflected as adjustment to the provision and the corresponding asset. The change in the provision due to the unwinding of discount is recognized in the Statement of Profit and Loss.

(g) Contingent Liabilities

Disclosure of contingent liability is made when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources embodying economic benefits will be required to settle or a reliable estimate of amount cannot be made.

(h) Employee Benefits Expense

Short Term Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

Post-Employment Benefits

- Defined Contribution Plans

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund, Superannuation Fund and Pension Scheme. The Company's contribution is recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

- Defined Benefit Plans

The Company pays gratuity to the employees whoever has completed five years of service with the Company at the time of resignation/superannuation. The gratuity is paid @ 15 days salary for every completed year of service as per the Payment of Gratuity Act 1972.

The liability in respect of gratuity and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employees' services.

Re-measurement of defined benefit plans in respect of post-employment are charged to the other Comprehensive Income.

(i) Tax Expenses

The tax expense for the period comprises current and deferred tax. Tax is recognised in Statement of Profit and Loss, except to the extent that it relates to items recognised in the comprehensive income or in equity. In which case, the tax is also recognised in other comprehensive income or equity.

- Current tax

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on tax rates and laws that are enacted or substantively enacted at the Balance sheet date.

- Deferred tax



Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of deferred tax liabilities and assets are reviewed at the end of each reporting period.

(j) Revenue recognition

Revenue from sale of goods is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated cost can be estimated reliably, there is no continuing effective control or managerial involvement with the goods, and the amount of revenue can be measured reliably.

Revenue from rendering of services is recognised when the performance of agreed contractual task has been completed.

Revenue from sale of goods is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

-Interest income

Interest income from a financial asset is recognised on accrual basis.

-Dividends

Dividend income is recognised when the Company's right to receive the amount has been established.

(k) Financial instruments

i) Financial Assets

A. Initial recognition and measurement

All financial assets are initially recognized at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets, which are not at fair value through profit or loss, are adjusted to the fair value on initial recognition. Purchase and sale of financial assets are recognised using trade date accounting.

B. Subsequent measurement

a) Financial assets carried at amortised cost (AC)

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

b) Financial assets at fair value through other comprehensive income (FVTOCI)

A financial asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

c) Financial assets at fair value through profit or loss (FVTPL)

A financial asset which is not classified in any of the above categories are measured at FVTPL.

C. Investment in subsidiaries, Associates and Joint Ventures

The Company has accounted for its investments in subsidiaries, associates and joint venture at costless impairment (if any).

D. Other Equity Investments

All other equity investments are measured at fair value, with value changes recognised in Statement of Profit and Loss, except for those equity investments for which the Company has elected to present the value changes in 'Other Comprehensive Income'.

E. Impairment of financial assets



In accordance with Ind AS 109, the Company uses 'Expected Credit Loss' (ECL) model, for evaluating impairment of financial assets other than those measured at fair value through profit and loss (FVTPL).

Expected credit losses are measured through a loss allowance at an amount equal to:

The 12-months expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date); or Full lifetime expected credit losses (expected credit losses that result from all possible default events over the life of the financial instrument).

For trade receivables Company applies 'simplified approach' which requires expected lifetime losses to be recognised from initial recognition of the receivables. The Company uses historical default rates to determine impairment loss on the portfolio of trade receivables. At every reporting date these historical default rates are reviewed and changes in the forward looking estimates are analysed.

For other assets, the Company uses 12 month ECL to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used.

ii) Financial liabilities

A. Initial recognition and measurement

All financial liabilities are recognized at fair value and in case of loans, net of directly attributable cost. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

B. Subsequent measurement

Financial liabilities are carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

iii) De-recognition of financial instruments

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for de-recognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

C. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the Company's financial statements requires management to make judgement, estimates and assumptions that affect the reported amount of revenue, expenses, assets and liabilities and the accompanying disclosures. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

(a) Depreciation / amortisation and useful lives of property plant and equipment / intangible assets

Property, plant and equipment / intangible assets are depreciated / amortised over their estimated useful lives, after taking into account estimated residual value. Management reviews the estimated useful lives and residual values of the assets annually in order to determine the amount of depreciation / amortisation to be recorded during any reporting period. The useful lives and residual values are based on the Company's historical experience with similar assets and take into account anticipated technological changes. The depreciation / amortisation for future periods is revised if there are significant changes from previous estimates.

(b) Recoverability of trade receivable

Judgements are required in assessing the recoverability of overdue trade receivables and determining whether a provision against those receivables is required. Factors considered include the credit rating of the counterparty, the amount and timing of anticipated future payments and any possible actions that can be taken to mitigate the risk of non-payment.

(c) Provisions



Provisions and liabilities are recognized in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events and the amount of cash outflow can be reliably estimated. The timing of recognition and quantification of the liability requires the application of judgement to existing facts and circumstances, which can be subject to change. The carrying amounts of provisions and liabilities are reviewed regularly and revised to take account of changing facts and circumstances.

(d) Impairment of non-financial assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's fair value less costs of disposal and its value in use. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account, if no such transactions can be identified, an appropriate valuation model is used.

(e) Impairment of financial assets (other than fair value)

The impairment provisions for financial assets are based on assumptions about risk of default and expected cash loss rates.

The Company uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on Company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

(f) Recognition of Deferred Tax Assets and Liabilities

Deferred tax assets and liabilities are recognised for deductible temporary differences and unused tax losses for which there is probability of utilisation against the future taxable profit. The Company uses judgement to determine the amount of deferred tax that can be recognised, based upon the likely timing and the level of future taxable profits and business developments.

(g) Employee Benefit

The accounting of employee benefit plans in the nature of defined benefit requires the company to use assumption. These assumptions have been explained under the actuarial report.

D. Recent pronouncement in IND AS -116&117

Ministry of corporate Affairs("MCA) notifies new standards or amendments to the existing standards under companies (Indian Accounting standards) rules as issued from time to time .For the year ended March 31, 2025, MCA has notified Ind As-117 Insurance contracts and amendments to Ind As 116 – Lease, relating to sale and leaseback transaction , applicable to the company w.e.f April 2024. The company has reviewed the new pronouncement and based on its evaluation has determined that it does not have any significant impact in its financial statements.



21 OTHER NOTES ON FINANCIAL STATEMENT

- I. The Company has no employee in receipt of remuneration aggregating to Rs. 60 Lakhs p.a. or employee for a part of the year Rs 5 Lakhs p.m.
- II. In the opinion of the Board, there is contingent liability related to the company, the company has given corporate guarantee to Nuflower Foods and Nutrition Private Limited against there property in GOA which having gorss carrying value of Rs. 252.30 lakhs(1072.72 lakhs)
- III. No Capital expenditure contracted for at the end of the reporting period,
- IV. Going Concern:

As at 31st March 2026, the Company has accumulated losses of Rs. 49.78 Lakhs (previous year ended 31st March 2025 of Rs. 49.19 Lakhs) net current liabilities of Rs. 8.64 Lakhs (previous year ended 31st March 2025 of Rs. 12.01 Lakhs).

Management believes that the company will be able to continue its operations as a going concern and meet all its liabilities, as they fall due for payment in the foreseeable future. Company business strategies and operating plan of the company provides assurance that the company will continue to generate adequate cash flow to meet all its liabilities as they fall due.

Accordingly, the management is confident that the financial statements does not require any adjustment and are continued to be prepare on a going concern basis, which contemplates realisation of assets and settlement of liabilities in the normal course of business.

V. Disclosure requirements u/s 22 of Micro, Small and Medium Enterprises Development (MSMED) Act, 2006

The Company does not have any transactions with supplier (Trade & Capital) registered under Micro, Small and Medium Enterprises Development Act,2006 (MSMED Act). The disclosure pursuant to the said MSMED Act are as follows:

Particulars	As at March 31st 2026 (Amount in Rs.)	As at March 31st 2025 (Amount in Rs.)
Principal amount due to supplier registered under the MSMED Act and remaining unpaid as at year end	NIL	NIL
Interest due to supplier registered under the MSMED Act and remaining unpaid as at year end	NIL	NIL
Principal amount paid to supplier registered under the MSMED Act, beyond the appointed day during the year	NIL	NIL
Interest paid, other than section 16 of the MSMED act, due to supplier registered under the MSMED Act, beyond the appointed day during the year	NIL	NIL



Interest paid, under section 16 of the MSMED act, due to supplier registered under the MSMED Act, beyond the appointed day during the year	NIL	NIL
Interest due and payable toward suppliers registered under MSMED Act, for the payment already made.	NIL	NIL
Further interest remaining due and payable for the earlier years	NIL	NIL

Dividends

No dividend has been declared by the board for the current financial year.

VI.Segment

The company is engaged mainly in the business of Real Estate Promoters, Developers & Project Management. These in the context of Ind AS 108-Operation Segment reporting are considered to constitute one reporting segment.

VII.Financial risk management

The company has exposure to the following risk arising from financial instruments.

- Credit risk
- Liquidity risk, and
- Market risk

a. Credit Risk

Credit risk is the risk that a counter party will not meet its obligation under a financial instrument or customer contract, leading to a financial loss. Credit risk encompasses of both, the direct risk of default and the risk of deterioration of creditworthiness as well as concentration of risk. Credit risk is controlled by analyzing credit limits and credit-worthiness of customers on a continuous basis to whom the credit has been granted after obtaining necessary approvals for credit.

Financial instruments that are subject to concentration of credit risk principally consist of trade receivables, investments, loans, cash and cash equivalents, other balances with banks and other financial assets. None of the financial instruments of the Company result in material concentration of credit risk.

b. Liquidity Risk

Liquidity risk is defined as the risk that the company will not be able to settle or meet its obligations on time, or at a reasonable price. The company's treasury department is responsible for liquidity, funding as well settlement management. In addition, processes and policies related such risk are overseen by senior management. Management monitors company's net liquidity position rolling forecasts on the basis of expected cash flows.

Maturity pattern of financial liabilities



Non derivative financial liabilities (March 31, 2026)	Carrying amounts in Lakhs	Contractual cash flows (Figures in lakhs)				
		Total	0-1 years	1-2 years	2-5 years	More than 5 years
Borrowings	8.41	8.41	0.16	5.09	3.16	
Trade payables	0.00	0.00	0.00	0	0	0

Non derivative financial liabilities (March 31, 2025)	Carrying amounts in Lakhs	Contractual cash flows (Figures in Lakhs)				
		Total	0-1 years	1-2 years	2-5 years	More than 5 years
Borrowings	11.68	11.68	8.52	0	0	3.16
Trade payables	0.06	0.06	0.06	0	0	0

c. Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise two types of risk: interest rate risk and other price risk, such as equity price risk and commodity risk. Financial instrument affected by market risk include loans and borrowings, deposits and investments. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

VIII. Fair Value Measurement

a) Financial Instrument by Category

Particulars	As at 31 March 2026			As at 31 March 2025		
	<u>FVPL</u>	<u>FVOCI</u>	<u>Amortized Cost</u>	<u>FVPL</u>	<u>FVOCI</u>	<u>Amortized Cost</u>
Financial Assets						
(A) Non-Current						
(i) Investment other than Subsidiaries	Nil	Nil	Nil	Nil	Nil	Nil
(ii) Loan	Nil	Nil	Nil	Nil	Nil	Nil
(iii) Other Financial Assets	NIL	Nil	0.18	NIL	Nil	Nil
(B) Current						
(i) Trade Receivable	Nil	Nil	Nil	Nil	Nil	Nil
(ii) Cash & Cash Equivalents	Nil	Nil	0.87	Nil	Nil	1.12
(iii) Bank Balance other than Cash & Cash Equivalents	Nil	Nil	Nil	Nil	Nil	Nil
(iv) Loans	Nil	Nil	Nil	Nil	Nil	Nil
(v) Other Financial Assets	Nil	Nil	0.01	Nil	Nil	Nil
Financial Liabilities						
(A) Non-Current						



(i) Borrowings	Nil	Nil	Nil	Nil	Nil	Nil
(ii) Other Financial Liabilities	Nil	Nil	Nil	Nil	Nil	Nil
(B) Current						
(i) Borrowings	Nil	Nil	8.41	Nil	Nil	11.68
(ii) Trade Payable	Nil	Nil	Nil	Nil	Nil	Nil
(iii) Other Financial Liabilities	Nil	Nil	Nil	Nil	Nil	Nil

FOR UNISPHERE INDUSTRIES PRIVATE LIMITED


KAILASH CHANDRA SHARMA

(DIRECTOR)

DIN: 00339013

ADDRESS: 14B/46 3RD FLOOR

DEV NAGAR, KAROL BAGH

NEW DELHI - 110005


ANKUR RAWAT

(DIRECTOR)

DIN: 07682969

ADDRESS- PANCHWATI RESIDENCY,

FLAT NUMBER 608,

CHANDNI CHOWK, KANKE

ROAD NEAR HOTEL HOLIDAY

HOME, MISIRGONDA ALIA S

PAHARGON RANCHI 834008

JHARKHAND



Place-New Delhi

Date- 25-05-2026