Atanou S.R.L
Balance Sheet as at March 31, 2026

Amount in INR

	Notes	As at 31-Mar-2026	As at 31-Mar-2025
(I) ASSETS			
(1) **NON-CURRENT ASSETS**			
(a) Property, Plant and Equipment	3	-	-
(b) Right-of-Use-Assets		-	-
(c) Other Intangible Assets	4		
(d) Intangible Assets under Development		-	-
(e) Financial Assets			
(i) Investments	5	-	-
(ii) Loans	6	-	-
(iii) Other Financial Assets	7	-	-
(f) Deferred Tax Assets (Net)		-	-
(g) Other Assets	8	-	-
		-	**-**
(2) **CURRENT ASSETS**			
(a) Financial Assets			
(i) Trade Receivables	9	-	-
(ii) Cash and Cash Equivalents	10	364,935	354,205
(iii) Bank Balances other than Cash and Cash Equivalents above	11	-	-
(iv) Loans	6	-	-
(v) Other Financial Assets	7	-	-
(b) Current Tax Assets (Net)			
(c) Other Assets	8	160,233	170,391
		525,167	**524,597**
TOTAL ASSETS		**525,167**	**524,597**
(II) EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	12a	712,000	712,000
(b) Other Equity	12b	(216,882)	(797,644)
		495,118	**(85,644)**
LIABILITIES			
(1) **NON-CURRENT LIABILITIES**			
(a) Financial Liabilities			
(i) Borrowings	13a	-	-
(ii) Other Financial Liabilities	13b	-	-
(b) Provisions	14	-	-
(c) Deferred Tax Liabilities (Net)		-	-
(d) Other Liabilities	15	-	-
		-	**-**
(2) **CURRENT LIABILITIES**			
(a) Financial Liabilities			
(i) Borrowings	13a		
(ii) Lease Liabilities			
(iii) Trade Payables			
(a) Total outstanding dues of micro and small enterprises			
(b) Total outstanding dues of creditors other than micro and small enterprises		-	599,251
(iv) Other Financial Liabilities	13b	-	10,990
(b) Provisions	14		
(c) Current Tax Liabilities (Net)		30,049	-
(d) Other Liabilities	15	-	-
		30,049	**610,241**
TOTAL EQUITY AND LIABILITIES		**525,167**	**524,597**

Atanou S.R.L
Statement of Profit and Loss for the year ended March 31, 2026

	Particular	Notes	F.Y. 25-26 For the Year Ended 31-Mar-2026	F.Y. 24-25 For the Year Ended 31-Mar-2025
(I)	**INCOME**			
	(a) Revenue from Operations	16	-	-
	(b) Other Income	17	681,869	-
	Total Income		**681,869**	**-**
(II)	**EXPENSES**			
	(a) Employee Benefits Expense	18	-	-
	(b) Finance Costs	19	31,246	30,310
	(c) Depreciation and Amortisation Expense	20	-	-
	(d) Other Expenses	21	57,625	48,139
	Total Expenses		**88,871**	**78,449**
(III)	**Profit / (Loss) before Exceptional Items and Tax (I-II)**		**592,998**	**(78,449)**
(IV)	**Exceptional Items**			
(V)	**Profit / (Loss) before Tax (III-IV)**		**592,998**	**(78,449)**
(VI)	**Tax Expense**			
	- Current Tax		28,487	-
	- Tax Expense for earlier Period		-	-
	- Deferred Tax			
(VII)	**Profit / (Loss) for the year from Continuing Operations (V-VI)**		**564,511**	**(78,449)**
(VIII)	**Other Comprehensive Income**			
	(A) (i) Items that will not be reclassified to Profit and Loss			
	(a) Remeasurements gain / (loss) on defined benefit obligations			
	(b) Equity Instruments at fair value through other comprehensive income			
	(ii) Income tax relating to items that will not be reclassified to profit and loss			
	(B) (i) Items that will be reclassified to Profit and Loss			
	(a) Fair Value Changes on Derivatives Designated as cash flow hedge			
	(ii) Income tax relating to items that will be reclassified to profit and loss			
	(iii) FCTR		16,251	(1,427)
(IX)	**Total Comprehensive Income/ (Loss) for the year (VII+VIII)**		**580,762**	**(79,876)**

Atanou S.R.L
Statement of cash flows for the year ended March 31, 2026

Amount in INR

	Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A.	**Cash Flows from Operating Activities**		
	Profit/(loss) for the year	564,511	(78,449)
	Adjustments for:		
	Depreciation and amortisation expense	-	-
	Finance costs	-	-
	Interest income	-	-
	Operating loss before working capital changes	**564,511**	**(78,449)**
	Changes in operating assets and liabilities		
	(Increase) / decrease in trade receivables	-	-
	Increase / (decrease) in trade payables	(599,251)	18,659
	(Increase) / decrease in loans		
	(Increase) / decrease in other financial assets		
	(Increase) / decrease in other assets	10,159	28,549
	Increase / (decrease) in provisions		
	Increase / (decrease) in other financial liabilities	(10,990)	272
	Increase / (decrease) in other liabilities		
	FCTR	16,251	(1,427)
	Cash inflow / (outflow) from operating activity	**(19,320)**	**(32,396)**
	Taxes paid	30,049	-
	Net cash inflow / (outflow) from operating activities - Total (A)	**10,729**	**(32,396)**
B.	**Cash flows from investing activities**		
	Acquisition of property, plant and equipment, intangibles and capital work in progress	-	-
	Acquistion of Right of use assets	-	-
	Sale of property, plant and equipment and capital work in progress	-	-
	Bank deposits with original maturity of more than 3 months	-	-
	Interest received	-	-
	Net cash inflow / (outflow) from investing activities - Total (B)	**-**	**-**
C.	**Cash flows from financing activities**		
	Proceeds from issuance of equity share capital	-	-
	Securities premium received on issue of shares	-	-
	(Repayment) / proceeds from borrowings(net)	-	-
	Repayment of short term borrowings	-	-
	Interest paid on bank loans and others	-	-
	Additional amount of equity	-	-
	Net cash inflow / (outflow) from financing activities - Total (C)	**-**	**-**
	Net increase / (decrease) in cash and cash equivalents (A)+(B)+(C)	**10,729**	**(32,396)**
D.	**Cash and cash equivalents at the beginning of the year**	**354,205**	**386,601**
E.	**Cash and cash equivalents at the end of the year**	**364,935**	**354,206**
	(Refer Note 10)		