

Partners:

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INDEPENDENT AUDITOR'S REPORT

To,
The Directors
Prestige Office Management Private Limited,
Prestige Falcon Tower,
No-19, Brunton Road,
Bangalore – 560025

1. Opinion

We have audited the Financial Statements of **Prestige Office Management Private Limited**, ('the Company'), which comprise the balance sheet as at 31st March 2026, the statement of profit and loss (including other comprehensive income), the cash flow statement for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying Financial Statements give a true and fair view in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 ("Act") read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its Profit, total comprehensive income and its cash flows for the year ended on that date.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute Chartered Accountants of India ("ICAI"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the code of ethics issued by ICAI together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Management is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis but does not include the financial statements and our auditor's report thereon.

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

4. Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

5. Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieve fair presentation.

Materiality is the magnitude of misstatements in the financial statements that individually or in aggregate, makes it probable that the economic decision of a reasonably knowledgeable user of the 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 on any identified misstatements in the 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 financial statements of the current period and are therefore the key audit matters. We describe these key audit matters in auditor's report unless law or regulation precludes public disclosures about the matters, or 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.

6. Report on Other Legal and Regulatory Requirements

I. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in the Annexure –"A" a statement on the matters specified in Paragraph 3 and 4 of the Order to the extent applicable.

II. As required by section 143(3) of the Act, we report that:

a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

b. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c. the balance sheet, the statement of profit and loss including other comprehensive income, the statement of changes in equity and the statement of cash flows dealt with by this report agree with the books of account.

d. in our opinion, the aforesaid financials comply with the Ind AS specified under Section 133 of the Act.

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

f. The Company is a Private Limited Company which satisfies the criteria set out in Point # 5 of the Notification # G.S.R. 583 (E) dated 13th June 2017 issued by the Ministry of Corporate Affairs, hence our reporting on Internal Financial Controls audit under Clause (i) of Section 143(3) of the Companies Act, 2013 is not applicable to the Company.

g. with respect to the other matters to be included in the Auditor's Report in accordance with the requirement of sub section (16) of section 197 of the Act, as amended:

In our opinion and according to the information and explanations given to us, the Company has not paid any remuneration to its directors during the year. Hence, the provisions of Section 197 of the Companies Act, 2013 read with Schedule V are not attracted, and reporting under Section 197(16) is consequently not applicable.

h. with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The company has no pending litigations as at the year-end on its financial position in its Financial Statements.

ii. the company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the company .

iv.

a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the company from any person or entity, including foreign entity ("Funding Parties"), with the understating, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

c. Based on the audit procedures that have been considered reasonable or appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The company has not declared or paid any dividends during the year.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software's. Further, during our audit we did not come across any instance of audit trail feature being tampered with and the Company has preserved the audit trail as per the statutory requirements for record retention.

For K. Kotresh and Co.
Chartered Accountants
Firm's Registration No. 001426s

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CA. Kotresh Kubsad
Partner
Membership No 026709
UDIN: 26026709HTLBZT7270

Place: Bengaluru
Date: 19.05.2026

ANNEXURE- "A" To the Independent Auditors' Report (Referred to in paragraph 5 (I) of our report of even date.

To the best of our information and according to the explanations provided to us by the Company and the books of accounts and records examined by us in the normal course of audit, we state that:

1. In respect of the Company's property, plant and equipment:

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

(b) The company has a program of physical verification of Property, Plant and Equipment to cover all the assets in a phased manner which, in our opinion, is reasonable having regard to the size of the company and nature of its business. According to the information and explanations given to us, no material discrepancies were noticed during such verification.

(c) Based on our examination of the invoices provided to us, we report that title deeds of all items in Property, Plant and Equipment, disclosed in the financial statements are held in the name of the Company as at the balance sheet date.

d) The Company has not revalued any of its Property, Plant and Equipment during the year.

e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under The Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder

2.

a) The inventories have been physically verified by the management at reasonable intervals during the year. In our opinion, the coverage and procedure of such verification is appropriate. No discrepancies of 10% or more in aggregate for each class of inventory were noticed in respect of such physical verification.

b) The Company has not been sanctioned working capital limits more than ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

3. The company has not made any investments in, provided any guarantee or security or granted any loan or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships, or to any other party, during the year and hence reporting under clause 3(iii) of the Order is not applicable.

4. The company has not given any loans and guarantees or made any investments to which the provisions of section 185 and 186 of the Act apply.

5. The company has not accepted any deposits or amounts which are deemed to be deposits during the year and does not have any unclaimed deposits as at 31st March 2026 and therefore, the provisions of Hence reporting under clause 3(v) of the Order is not applicable.

6. 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 Act, for any of the services rendered by the Company. Hence clause 3(vi) of the Order is not applicable to the company.

7. In respect of statutory dues:

a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, duty of Custom, Sales tax, duty of Excise, and other material statutory dues applicable to it with the appropriate authorities.

There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 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 material dues for service tax, goods and service tax and cess which have not been deposited with the appropriate authorities on account of any dispute.

8. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

9.

a) The company has not taken any loans or borrowings from financial institutions, or banks, Government or has not issued any debenture. Hence reporting under clause 3 (ix) (a) of the Order is not applicable.

b) The company has not been declared a wilful defaulter by any bank or financial institution or other lender. Hence there is nothing to report under clause 3 (ix) (b) of the Order.

c) The company has not taken any term loans during the year. Hence reporting under clause 3 (ix) (c) of the Order is not applicable.

d) The company has not raised any funds during the year. Hence reporting under clause 3 (ix) (d) of the Order is not applicable.

e) The company has not raised any funds from any entity or person to meet its obligation towards its subsidiaries, associates, or joint ventures. Hence reporting under clause 3 (ix) (e) of the Order is not applicable.

f) The company has not raised any funds through pledging its securities. Hence reporting under clause 3 (ix) (f) of the Order is not applicable.

10.

a) The company has not raised any monies by way of initial public offer or further public offer (including debt instruments) or term loans during the year. Hence reporting under clause 3 (x) of the Order is not applicable.

b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

11.

a) During the year there is no fraud by the company and no material fraud on the company has been noticed or reported during the year.

b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c) As represented to us by the management, the company does not have whistle blower policy and is not required to have vigil mechanism as per provisions of the Act, and hence reporting under clause (xi)(c) of the Order is not applicable.

12. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

13. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

14. In our opinion and based on our examination, the Company is not required to have an internal audit system as per the provisions of the Act, and hence reporting under clause (xiv) of the Order is not applicable.

15. In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

16.

a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

b) We have been informed by the management that as per the definition of Group under Core Investment Companies (Reserve Bank) Directions 2016, there is no Core Investment Company (CIC) forming part of the group that requires to be registered with the Reserve Bank of India. Hence, reporting under clause 3(xvi)(d) of the Order is not applicable.

17. The Company has not incurred cash losses during the financial year covered by our audit. However, the Company had incurred cash losses amounting to ₹ 30,000 in the immediately preceding financial year

18. There has been no resignation of the statutory auditors of the Company during the year.

19. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

20. In our opinion, the provisions of section 135 of the Companies Act, 2013 is not applicable to the Company, and hence reporting under the clause (xx) of the Order is not applicable.

**For K. Kotresh and Co.
Chartered Accountants
Firm's Registration No. 001426s**

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**CA. Kotresh Kubsad
Partner
Membership No 026709
UDIN: 26026709HTLBZT7270**

**Place: Bengaluru
Date: 19.05.2026**

PRESTIGE OFFICE MANAGEMENT PVT LTD

Prestige Falcon Towers, No 19, Brunton Road, Bengaluru - 560 025

CIN: U81100KA2025PTC197153

Balance Sheet As At 31st March 2026**Rs. in Thousands**

Particulars	Note No	As At 31-Mar-2026	As At 31-Mar-2025
<u>ASSETS</u>			
I <u>Non-current assets</u>			
(a) Property, Plant and Equipment	2	3,851	-
(b) Financial assets			
Other financial assets	3	1,80,210	
(c) Deferred tax asset (Net)	4	1,375	
II <u>Current assets</u>			
(a) Inventories	5	48,359	-
(b) Financial Assets			
(i) Trade receivables	6	5,32,616	-
(ii) Cash and Cash Equivalents	7	2,32,775	-
(c) Other Current assets	8	25,090	100
Total Assets		10,24,275	100
III <u>Equity</u>			
(a) Equity Share Capital	9	100	100
(b) Other Equity	10	5,09,857	(30)
IV <u>Liabilities</u>			
<u>Non-current liabilities</u>			
Long Term Provisions	11	7,514	-
<u>Current liabilities</u>			
(a) Financial Liabilities	12		
(i) Trade payables			
(A) Total outstanding dues of micro and small enterprises ; and		54,959	-
(B) Total outstanding dues of creditors other than micro and small enterprises		3,41,846	30
(ii) Other Financial Liabilities	13	59,162	-
(b) Short Term Provisions	14	4,498	
(c) Other Current Liabilities	15	45,379	-
(d) Current Tax Liability (Net)	16	960	-
Total Equity and Liabilities		10,24,275	100

See accompanying notes to the Standalone Financial Statements 1 to 32

In terms of our report attached

For K. Kotresh & Co.,

Chartered Accountants

Firm Regn No.001426s

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CA. Kotresh Kubsad

Partner

Membership No. 026709

UDIN: 26026709HTLBZT7270

Place: Bengaluru

Date: 19.05.2026

For and on behalf of Directors**Prestige Office Management Private Limited**

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REZWAN

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Faiz Rezwan**Director**

DIN:01217423

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Zayd Noaman**Director**

DIN: 07584056

PRESTIGE OFFICE MANAGEMENT PVT LTD

Prestige Falcon Towers, No 19, Brunton Road, Bengaluru - 560 025
CIN: U81100KA2025PTC197153

Statement of Profit and Loss for the Year Ended 31st March, 2026

Rs. in Thousands

Particulars	Note No.	Year Ended 31-Mar-2026 Rs.	Year Ended 31-Mar-2025 Rs.
I Revenue from operations	17	28,98,821	-
II Other income	18	233	-
III Total income (I+II)		28,99,054	-
IV EXPENSES			
Employee benefits expense	19	3,02,641	-
Property/Facility Management Expenses	20	18,69,282	-
Depreciation and amortization expense	2	897	-
Other expenses	21	12,698	30
Total expenses (IV)		21,85,518	30
V Profit (Loss) Before Tax (III - IV)		7,13,537	(30)
VI Tax expense:	22		
(1) Current tax		2,12,478	-
(2) Deferred tax		(3,546)	-
VII Profit/(loss) for the Year (V-VI)		5,04,605	(30)
VIII Other comprehensive income/loss		5,283	-
(i) Items that will not be reclassified to profit or loss account		7,453	-
(ii) Income tax relating to items that will not be reclassified to Profit or Loss		(2,170)	-
IX Total comprehensive income for the year (VII+VIII) comprising profit/(loss) and other comprehensive income for the year		5,09,887	(30)
X Earning per share (Equity shares, par value of Rs. 10/- each)			
Basic and diluted EPS	26	51	(0)

See accompanying notes to the Standalone Financial Statements

1 to 32

In terms of our report attached

For K. Kotresh & Co.,
Chartered Accountants
Firm Regn No.001426s

For and on behalf of Directors
Prestige Office Management Private Limited

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CA. Kotresh Kubsad
Partner
Membership No. 026709
UDIN: 26026709HTLBZT7270
Place: Bengaluru
Date: 19.05.2026

Faiz Rezwan
Director
DIN:01217423

Zayd Noaman
Director
DIN: 07584056

PRESTIGE OFFICE MANAGEMENT PVT LTD
Prestige Falcon Towers, No 19, Brunton Road, Bengaluru - 560 025
CIN: U81100KA2025PTC197153

Cash flow statement for the Year Ended 31st March 2026

Rs. in Thousands

Particulars	Year Ended 31-Mar-2026		Year Ended 31-Mar-2025	
1. CASH FLOW FROM OPERATIONS				
Net profit before taxation		7,13,537		(30)
<u>Adjustments for non cash & non operating items:</u>				
Depreciation	897		-	
Interest income	(233)		-	
Other comprehensive income	7,453	8,117	-	-
Operating profit before working capital changes		7,21,654		(30)
(Increase)/Decrease in Trade receivables	(5,32,616)		-	
(Increase)/Decrease in Inventories	(48,359)		-	
(Increase)/Decrease in other Financial assets	(1,80,210)		-	
(Increase)/Decrease in Other Current assets	(24,990)		(100)	
Increase/(Decrease) in Long term Provisions	7,514		-	
Increase/(Decrease) in Trade payables	3,96,775		30	
Increase/(Decrease) in Other financial liabilities	1,04,540		-	
Increase/(Decrease) in Short term provisions	4,498	(2,72,846)	-	(70)
Cash generated from operations		4,48,807		(100)
Less: Income taxes (paid)/refund, net		(2,11,518)		-
Net cash (used in) / from operating activities		2,37,290		(100)
2. Cash flows from investing activities				
Purchase of Property Plant and Equipment/Other Intangible Assets	(4,748)		-	
Interest received	233		-	
Net cash (used in)/ from investing activities		(4,515)		-
3. Cash flows from financing activities				
Issue of Equity shares	-		-	100
Net cash (used in)/ from financing activities		-		-
Net increase/(decrease) in cash and cash equivalents		2,32,775		-
Cash and cash equivalents - Opening Balance		-		-
Cash and cash equivalents - Closing Balance		2,32,775		-

The above Cash Flow Statement is prepared by using Indirect Method

Note - Cash and Cash equivalents comprises Balances with banks in current accounts, and cash on hand

See accompanying notes to the Standalone Financial Statements

For K. Kotresh & Co.,
Chartered Accountants
Firm Regn No.001426s

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CA. Kotresh Kubsad
Partner
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Place: Bengaluru
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For and on behalf of Directors
Prestige Office Management Private Limited

FAIZ REZWAN
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Date: 2026.05.19 13:14:10 +05'30'

Faiz Rezwan
Director
DIN:01217423

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Zayd Noaman
Director
DIN: 07584056

PRESTIGE OFFICE MANAGEMENT PVT LTD

Prestige Falcon Towers, No 19, Brunton Road, Bengaluru - 560 025
CIN: U81100KA2025PTC197153

Notes Forming Part of Financial Statements

1 Background Information, Basis of preparation of Financial Statements and Material Accounting Policies

(i) Background Information

Prestige Office Management Pvt Ltd is a Private Limited Company registered on 21st January, 2025 with an objective to carrying the business of property management and other allied businesses/trade and/or to be any other business as may be mutually decided by the shareholders, from time to time.

The Company is registered and domiciled in India and has its registered office at Prestige Falcon Tower, No.19 Brunton road, Bengaluru -560025,

(ii) Material Accounting Policies

A. Statement of compliance

These financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS").

B. Basis of preparation and presentation

The financial statements have been prepared on the historical cost and accrual basis except for certain financial instruments that are measured at fair values at the end of each reporting year, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

The Company has prepared the financial statements on the basis that it will continue to operate as a going concern.

C. Changes in accounting policies and Use of Estimates

Changes in accounting policies

The accounting policies adopted and methods of computation followed are consistent with those of the previous financial year.

Use of Estimates

The preparation of the financial statements in conformity with Ind AS requires the Management to make judgements, estimates and assumptions that affect the reported amounts of assets and liabilities (including contingent liabilities), income and expenses and accompanying disclosures. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the years in which the results are known / materialise.

Significant accounting judgements, estimates and assumptions used by Management are as below:

Fair value measurements

Determination of performance obligations and timing of revenue recognition

Recognition of Deferred Tax Assets

Useful lives of investment property; property, plant and equipment and intangible assets

Impairment of financial/ non financial assets

Net realisable value of inventory

D. Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for leasing transactions that are within the scope of Ind AS 116, and measurements that have some similarities to fair value but are not fair value, such as net realisable value in Ind AS 2 or value in use in Ind AS 36.

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In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

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

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

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

E. Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable. The Company recognises revenue on accrual basis when the amount of revenue can be reliably measured.

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. Revenue is measured based on the transaction price, which is the consideration, adjusted for discounts and other credits, if any, as specified in the contract with the customer. The Company presents revenue from contracts with customers net of indirect taxes in its Statement of Profit and Loss.

The Company considers whether there are other promises in the contract that are separate performance obligations to which a portion of the transaction price needs to be allocated. In determining the transaction price, the Company considers the effects of variable consideration, the existence of significant financing components, non-cash consideration, and consideration payable to the customer (if any).

Revenue from project management fees is recognised over year of time as per terms of the contract.

Trade receivable represents the Company's right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due).

Interest income

Interest income, including income arising from other financial instruments, is recognised using the effective interest rate method. Interest on delayed payment by customers are accounted when reasonable certainty of collection is established.

F. Employee Benefits

Employee benefits include provident fund, employee state insurance scheme, gratuity and compensated absences.

i. Short-term obligations

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the service. These benefits include performance incentive and compensated absences which are expected to occur within twelve months after the end of the year in which the employee renders the related service.

The cost of short-term compensated absences is accounted as under:

(a) in case of accumulated compensated absences, when employees render the services that increase their entitlement of future compensated absences; and

(b) in case of non-accumulating compensated absences, when the absences occur.

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ii. Long-term employee benefit obligations

Compensated absences which are not expected to occur within twelve months after the end of the year in which the employee renders the related service are recognised as a liability at the present value of expected future payments to be made in respect of services provided by employees upto the end of the reporting year using the projected unit credit method. The benefit are discounted using the market yields at the end of the reporting year that have terms approximating to the terms of the related obligation. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in Statement of Profit and Loss.

The obligations are presented as current liabilities in the Balance Sheet if the entity does not have an unconditional right to defer the settlement for at least twelve months after the reporting year, regardless of when the actual settlement is expected to occur.

iii. Post-employment obligations

The Company operates the following post-employment schemes:

iv. Defined Contribution Plan:

The Company's contribution to provident fund is considered as defined contribution plan and is charged as an expense based on the amount of contribution required to be made. The Company has no further payment obligations once the contributions have been paid.

v. Defined Benefit Plan:

The liability or assets recognised in the Balance Sheet in respect of defined benefit gratuity plan is the present value of the defined benefit obligation at the end of the reporting year less the fair value of the plan assets. The defined benefit obligation is calculated by actuaries using the projected unit credit method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting year on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in the employee benefit expenses in the Statement of Profit and Loss.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the year in which they occur, directly in other comprehensive income. They are included in retained earnings in the Statement of Changes in partners current a/c and in the Balance Sheet.

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in Statement of Profit and Loss as past service cost.

vi. Other Defined Contribution Plan

The Company's contribution to employee state insurance scheme is charged as an expense based on the amount of contribution required to be made. The Company has no further payment obligations once the contributions have been paid.

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G. Income Taxes

Income tax expense represents the sum of the tax currently payable and deferred tax.

i. Current tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the

ii. Deferred tax

Deferred tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. However, deferred tax liabilities are not recognised if they arise from the initial recognition of goodwill.

Deferred income tax is also not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting profit nor taxable profit (tax loss).

Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting year and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Deferred income assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Current tax and deferred tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient future taxable profits will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

H. Property Plant and Equipment

Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

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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 Company and the cost of the item can be measured reliably. Cost of the asset includes expenditure that is directly attributable to the acquisition and installation, including interest on borrowing for the project / property, plant and equipment up to the date the asset is put to use. Any cost incurred relating to settlement of claims regarding titles to the properties is accounted for and capitalised as incurred.

Advances paid towards the acquisition of property, plant and equipment outstanding at each Balance Sheet date is classified as capital advances under other non-current assets.

Depreciation method, estimated useful lives and residual values

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value. Depreciation on property, plant and equipment is provided using written-down value method over the useful lives of assets estimated by the Management. The Management estimates the useful lives for the property, plant and equipment as follows:

Class of assets	Useful lives estimated by the management
Building	58 Years
Plant and machinery	15 Years
Office Equipment	15 Years
Furniture and fixtures	10 Years
Vehicles	10 Years
Computers and Accessories	3 Years

For these class of assets, based on internal assessment and independent technical evaluation carried out by external valuers, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, the Management believes that the useful lives as given above best represent the year over which the Management expects to use these assets. Hence the useful lives for these assets is different from the useful lives as prescribed under Part C of Schedule II to the Companies Act, 2013.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These are included in Statement of Profit and Loss.

On transition to Ind AS (i.e. 1 April 2015), the Company has elected to continue with the carrying value of all the Property, plant and equipment measured as per the previous GAAP and use that carrying value as the deemed cost of Property, plant and equipment.

I. Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Intangible assets, comprising of software are amortized on the basis of written down value method over a year of 3 years, which is estimated to be the useful life of the asset. Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when asset is derecognized.

Impairment of tangible and intangible assets other than goodwill

At the end of each reporting year, the Company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest Company of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment at least annually, and whenever there is an indication that the asset may be impaired.

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Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in Statement of Profit and Loss.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in Statement of Profit and Loss.

J. Inventories

The Company values the Inventories of stock of Fuels nis carried at cost or net realizable value whichever is lower.

Cost includes all expenses incurred in bringing the goods to the point of sale and is determined on FIFO basis. Net realisable value is the estimated selling price in the ordinary course of business less estimated cost of completion and estimated cost necessary to make the sell.

K. Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes. Contingent assets are not recognised in the financial statements.

A contingent liability is a possible obligation that arises from past events whose existence will be conCompanied by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

L Financial Instruments

Initial recognition

The Company recognises financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognised at fair value on initial recognition. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, that are not at fair value through Statement of Profit and Loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

Subsequent measurement

Non-derivative financial instruments

Financial assets carried at amortised cost

A financial asset is subsequently 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.

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Financial assets at fair value through other comprehensive income

A financial asset is subsequently measured at fair value through other comprehensive income 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. Further, in cases where the Company has made an irrevocable election based on its business model, for its investments which are classified as equity instruments, the subsequent changes in fair value are recognised in other comprehensive income.

Financial assets at fair value through profit and loss (FVPL)

A financial asset which is not classified in any of the above categories are subsequently fair valued through Statement of Profit and Loss.

Financial liabilities

Financial liabilities are subsequently carried at amortized cost using the effective interest method, except for contingent consideration recognised in a business combination which is subsequently measured at fair value through Statement of Profit and Loss. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate the fair value due to the short maturity of these instruments.

Derecognition of financial instruments

The Company derecognises 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 derecognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognised from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

Impairment of financial assets

The Company recognises loss allowances using the expected credit loss (ECL) model for the financial assets which are not fair valued through Statement of Profit and Loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all other financial assets, expected credit losses are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at lifetime ECL. The amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognised is recognised as an impairment gain or loss in Statement of Profit and Loss.

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M. Operating cycle and basis of classification of assets and liabilities

Assets and liabilities, other than those discussed in paragraph (a) above, are classified as current to the extent they are expected to be realised / are contractually repayable within 12 months from the Balance Sheet date and as non-current, in other cases.

- ▶ 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 year, or
- ▶ Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting year

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 year, or
- ▶ There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting year.

Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current – non current classification of assets and liabilities.

N. Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and deposits with financial institution, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and deposits with financial institutions, are considered an integral part of the Company's cash management.

O. Events after the reporting year

If the Company receives information after the reporting year, but prior to the date of approved for issue, about conditions that existed at the end of the reporting year, it will assess whether the information affects the amounts that it recognises in its financial statements. The Company will adjust the amounts recognised in its financial statements to reflect any adjusting events after the reporting year and update the disclosures that relate to those conditions in light of the new information. For non-adjusting events after the reporting year, the Company will not change the amounts recognised in its financial statements, but will disclose the nature of the non-adjusting event and an estimate of its financial effect, or a statement that such an estimate cannot be made, if applicable.

P. Recent accounting pronouncements

The Company applied for the first-time certain standards and amendments, which are effective for annual years beginning on or after 1 April 2024. The Company has not early adopted any standard, interpretation or amendment that has been issued but is not yet effective.

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Note No.	Particulars	Rs. in Thousands	
		As at 31-Mar-2026	As at 31-Mar-2025
3	<u>Other Financial Asset (Non current)</u>		
	Fixed deposits with maturity of more than 12 months	1,80,000	-
	Interest Accrued but not due on Fixed Deposits	210	-
	Total	1,80,210	-
4	<u>Deferred Tax Assets (Net)</u>		
	Difference between book & Tax WDV	48	-
	Disallowance as per Income Tax Act - Gratuity	2,188	-
	Disallowance as per Income Tax Act - Leave Encashment	1,310	-
	Tax on Other Comprehensive Income	(2,170)	-
	Total	1,375	-
5	<u>Inventories</u>		
	Stock of Fuel	47,463	-
	Stock of Uniform	896	-
	Total	48,359	-
6	<u>Trade receivables</u>		
	Carried at amortised cost		
	Trade Receivables Considered good -secured	-	-
	Trade Receivables Considered good -unsecured	2,44,704	-
	Trade Receivables which have significant increase in credit Risk	-	-
	Trade Receivables - credit impaired	-	-
		2,44,704	-
	Less : Provision for doubtful receivables (expected credit loss allowance)	-	-
	Add: Unbilled dues	2,87,912	-
		5,32,616	-
	I Debts due from Companies under same Management:		
	a. Controlling Enterprise	-	-
	b. Other Companies	96,861	-
	II Debts due from Directors	-	-
	III Debts due from Firms under same Management	66,947	-
	IV Debts due from Relatives of Directors	478	-
		1,64,286	-
	<u>Trade Receivables ageing schedule</u>		
	Undisputed - Considered good:		
	Unbilled	2,87,912	-
	Current but not due	55,630	-
	Less than 6 months	1,64,361	-
	More than 6 months and less than 1 years	24,713	-
	Total	5,32,616	-
7	<u>Cash and Cash Equivalents</u>		
	(A) Cash In Hand	-	-
	(B) Balances with banks :		
	In current accounts	2,32,775	-
	Total	2,32,775	-
8	<u>Other Current Assets</u>		
	Capital Contribution (From Prestige Exora Business Park Ltd.)	-	100
	Prepaid Expenses	12,930	-
	Advances to Suppliers	4,129	-
	Advances to employees	29	-
	Balance with Goods and Service Tax Authority	8,002	-
		25,090	100

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Note No.

2 Property, Plant and Equipment

Rs. in Thousands

Particulars		Vehicles	Office Equipments	Total
Gross Carrying amount	Balance as at March 31, 2025	-	-	-
	Additions	4,578	170	4,748
	Deletions	-	-	-
	Balance as at March 31, 2026	4,578	170	4,748
Accumulated depreciation	Balance as at March 31, 2025	-	-	-
	Depreciation charged during the year	853	45	897
	Deletions	-	-	-
	Balance as at March 31, 2026	853	45	897
Net carrying amount	Balance as at March 31, 2025	-	-	-
	Balance as at March 31, 2026	3,725	125	3,851

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Note No.	Particulars	Rs. in Thousands	
		As at 31-Mar-2026	As at 31-Mar-2025
9 Share Capital			
Authorised:			
1,00,000 (1,00,000 as on March 31, 2026) Equity Share of Rs 10 each		1,000	1,000
Issued Subscribed:			
10,000 (10,000 as on March 31, 2026) Equity Share of Rs 10 each		100	100
9a Reconciliation of number of share outstanding at beginning and at the end of reporting year		Numbers	Rs. in Thousands
Share at the beginning of the year		10,000	100
Issued during the Year		-	-
Share outstanding at the end of the Year		Total 10,000	100
9b List of persons holding more than 5 percent equity shares in the Company		Number	%
Prestige Exora Business Parks Limited		9,999	99.99%
		Total 9,999	99.99%

As per the register of share holder , above shareholding represent both legal and beneficial ownership

10 Other Equity

Statement of changes in Equity as on 31st March 2026

Particulars	Equity Share Capital	Other Equity				Total Equity attributable to equity holder of the compnay
		Reserve and Surplus			Other Comprehensive Income	
		Capital Reserve	Premium Reserve	Retained Earnings		
Balance as on 1st April 2025	100	-	-	(30)	-	70
Changes in Equity Share Capital	-	-	-	-	-	-
Profit for the year	-	-	-	5,09,887	-	5,09,887
Balance as on 31st March 2026	100	-	-	5,09,857	-	5,09,957

NON-CURRENT LIABILITIES:

11 Long Term provisions

(i) Provision for Gratuity

	7,514	-
Total	7,514	-

CURRENT LIABILITIES :

12 Trade Payables

(A) Total outstanding dues of micro,small and medium enterprises

54,959 -

(B) Total outstanding dues of creditors other than micro,small and medium enterprises

3,41,846 30

3,96,805 30

Disclosure as required under Micro Small and Medium Enterprises Development Act, 2006 :

Particulars	As at 31-Mar-2026	As at 31-Mar-2025
i. Principal amount remaining unpaid to any supplier as at the end of the accounting year	54,959	-
ii. Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-	-
iii. The amount of interest paid along with the amounts of the payment made to the supplier beyond the	-	-
iv. The amount of interest due and payable for the year	-	-
v. The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
vi. The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid	-	-

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Note No.	Particulars	As at	Rs. in Thousands
		31-Mar-2026	As at 31-Mar-2025
Rs. in Thousands			
<u>Trade Payables ageing schedule</u>			
Undisputed - Considered good - dues of micro,small and medium enterprises			
	Unbilled	19,422	-
	Current but not due	35,218	-
	Less than 6 months	313	-
	More than 6 months and less than 1 years	5	-
	Sub-Total	54,959	-
Undisputed - Considered good - dues of creditors other than micro, small and medium enterprises			
	Unbilled	1,20,799	30
	Current but not due	2,20,154	-
	Less than 6 months	873	-
	More than 6 months and less than 1 years	20	-
	Sub-Total	3,41,846	30
	Total	3,96,805	30
13	<u>Other Financial Liabilities</u>		
	Expenses Payable	51,687	-
	Refundable Deposits	7,475	-
	Total	59,162	-
14	<u>Short Term Provisions</u>		
	Provision for Leave Encashment	4,498	-
	Total	4,498	-
15	<u>Other Current Liabilities</u>		
	Statutory remittances	9,518	-
	(Contributions to PF ; ESIC; GST, etc.)		
	Advances from customers	35,861	-
	Total	45,379	-
16	<u>Current Tax Liabilities (Net)</u>		
	Provision for Income Tax current year	2,12,478	-
	Advance tax and TDS of current year	(2,11,518)	-
	Total	960	-

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Rs. in Thousands

Note No	Particulars	Year Ended 31-Mar-2026	Year Ended 31-Mar-2025
	<u>Revenue from operations</u>		
17	<u>Sale of Services:</u>		
	Facility & Maintenance Income	17a 28,64,486	-
	Other operating revenue	17b 34,335	-
	Total	28,98,821	-
17a	Facility / Maintenance Income :		
	Maintenance Charges	17,19,472	-
	Electricity / AC / DG Charges (refer Note No. 23)	11,45,013	-
	Total	28,64,486	-
17b	Other operating revenue:		
	Space Usage Charges	15,556	-
	Parking Charges	7,580	-
	Miscellaneous Income	11,199	-
	Total	34,335	-
18	<u>Other Income</u>		
	Interest Income-Fixed Deposit	233	-
	Total	233	-
19	<u>Employee Benefit Expenses</u>		
	Salaries & Wages	2,50,443	-
	Gratuity	15,705	-
	Providend fund	22,651	-
	Welfare expenses	13,842	-
	Total	3,02,641	-
20	<u>Property & Facility Operating Expenses</u>		
	Security /Housekeeping Expenses Out Source	3,80,509	-
	Electricity Charges-Billable (Refer Note No. 23)	9,08,859	-
	Electricity /DG Charges-Common Area	1,16,765	-
	DG Fuel / Oil Consumption	47,888	-
	Water Charges	49,699	-
	Consumables	47,030	-
	Repairs and Maintenance - Buildings	1,04,503	-
	Repairs and Maintenance - Machinery	1,76,909	-
	Repairs and Maintenance - Others	5,242	-
	Landscape Maintenance	2,214	-
	Waste Hauling Charges	10,050	-
	Building Insurance	7,987	-
	Telephone / Mobile Expenses	1,364	-
	Inspections / Licence Fees	7,377	-
	Other Maintenance Expenses	2,885	-
	Total	18,69,282	-

PRESTIGE OFFICE MANAGEMENT PVT LTD

Prestige Falcon Towers, No 19, Brunton Road, Bengaluru - 560 025

CIN: U81100KA2025PTC197153

Notes Forming Part of Financial Statements

Rs. in Thousands

Note No.	Particulars	Year Ended 31-Mar-2026 Rs.	Year Ended 31-Mar-2025 Rs.
21	<u>Other Expenses</u>		
	Audit fees		
	Statutory Audit	550	10
	Printing & Stationery	1,969	-
	Legal & professional charges	1,562	20
	Travelling & Conveyance Expenses	7,644	-
	Bad Debts	0	-
	Vehicle Maintenance Expenses	156	-
	Rates And Taxes	739	-
	Bank charges	79	-
		12,698	30

22 Tax expenses: a Income tax recognised in statement of profit and loss

Particulars	Year ended 31-Mar-2026	Year ended 31-Mar-2025
Current tax		
In respect of the current year	2,12,478	-
Deferred tax		
In respect of the current year	(3,546)	-
	2,08,932	-

b Reconciliation of tax expense and accounting profit

Particulars	Year ended 31-Mar-2026	Year ended 31-Mar-2025
Profit before tax	7,13,537	-
Applicable tax rate	29.12%	29.12%
Income tax expense calculated at applicable tax rate	2,07,782	-
Adjustment on account of:		
Tax effect of permanent non deductible expenses	-	-
Tax effect of deductible expenses	4,696	-
Others	(3,546)	-
	1,150	-
Income tax expense recognised in statement of profit and loss	2,08,932	-

- 23** As per regulatory requirements, the firm is required to pay the consumption and energy tax of HT Electricity connections based on recordings of the main meter and in turn collect from the occupants based on sub meters. The effect of such pass through of the income as well as expenses during the year ended 31-Mar-2026 is Rs. 5,32,521/- (In Thousands) (Pr Yr- NIL)

24 Financial Ratios		Rs. in Thousands	
S.NO	Ratios / measures	As at 31 March 2026	As at 31 March 2025
a.	Current ratio = Current assets over current liabilities		
	Current Assets (A)	8,38,839	100
	Current Liabilities (B)	5,06,804	30
	Current ratio	1.66	3.33
	%Change from previous year	-50%	N/A
	Variance is due to commencement of operations from 01.07.2025		
b.	<u>Debt Equity ratio = Debt [includes current and non-current borrowings] over total shareholders' equity [includes shareholders funds and retained earnings]</u>		
	Total debts (A)	N/A	N/A
	Total shareholder's equity (B)	N/A	N/A
	Debt equity ratio (C) = (A) / (B)	N/A	N/A
	%Change from previous period/year	N/A	N/A
c.	Debt service coverage ratio = Earnings available for debt service / Debt Service		
	Profit before tax (A)	N/A	N/A
	Finance cost (B)	N/A	N/A
	Finance cost capitalised (C)	N/A	N/A
	Earnings available for debt services (D) = (A) + (B) + (C)	N/A	N/A
d.	Return on equity [%] = Net Profits after taxes/ Average Shareholder's Equity		
	Net Profit after tax (A)	5,04,605	(30)
	Closing shareholder's equity	5,09,957	70
	Average shareholder's equity (C) = [opening + closing / 2]	2,55,014	N/A
	Return on equity [%] (D) = (B)/(C) *100	198%	N/A
	%Change from previous period/year	N/A	N/A
e.	Inventory turnover ratio = Cost of goods sold/Average inventory		
	Revenue from operations (A)	28,98,821	NA
	Closing Inventory (B)	48,359	-
	Average inventory [opening + closing / 2] (C)	24,180	NA
	Inventory turnover ratio (D) = (B)/(C)	0.50	NA
	%Change from previous period/year	NA	NA
f.	Trade receivables turnover ratio = Revenue from operations over average trade receivables		
	Revenue from operations (A)	28,98,821	NA
	Closing Trade Receivables (B)	5,32,616	-
	Average Trade Receivables [(opening + closing) / 2] (B)	2,66,308	NA
	Trade receivables turnover ratio (C) = (A) / (B)	5.44	NA
	%Change from previous period/year	NA	NA
g.	Trade payables turnover ratio [days] = total expenses over average trade payables		
	Total expenses (A)	18,81,980	30
	Closing Trade Payables	3,96,805	30
	Average Trade Payables [(opening + closing) / 2] (B)	1,98,418	NA
	Trade payables turnover (C) = (A) / (B)	9.48	NA
	%Change from previous period/year	N/A	NA
h.	Net capital turnover ratio = Revenue from operations over average working capital		
	Revenue from operations (A)	28,98,821	NA
	Working Capital (Current Assets - Current Liabilities)	3,32,035	70
	Average working Capital (B)	1,66,053	-
	Net capital turnover ratio (C) = (A)/ (B)	17.46	NA
	%Change from previous period/year	NA	NA

i.	Net profit [%] = Net profit over revenue from operations		
	Profit after tax (A)	5,04,605	(30)
	Revenue from operations (B)	28,98,821	-
	Net profit [%] (C) = (A) / (B) *100	17	NA
	%Change from previous period/year	NA	NA
j.	EBITDA [%] = EBITDA over revenue from operations		
	Profit before tax	7,13,537	N/A
	Add: Non cash operating expenses and finance cost		
	Depreciation and amortization	897	-
	Finance cost	-	-
	Earnings before interest, depreciation and tax (C) = (A) + (B)	7,14,434	-
	Revenue from operations	28,98,821	NA
	EBITDA [%]	24.65%	NA
	%Change from previous period/year	NA	NA
k.	Return on capital employed [%]		
	Profit before tax (A)	7,13,537	NA
	Add: Non cash operating expenses and finance cost		
	Depreciation and amortization	897	-
	Finance cost (B)	-	-
	Earnings before interest, depreciation and tax (C) = (A) + (B)	7,14,434	-
	Total shareholder's equity (E)	5,09,957	70
	Total debts (F)	-	-
	Deferred tax liability	-	-
	Capital Employed (H) = (E) + (F) + (G)	5,09,957	70
	Return on capital employed [%] (I) = (D) / (H) *100	140%	NA
	%Change from previous period/year	NA	NA
l.	Return on investment		
	Interest Income (A)	NA	NA
	Investment (B)	NA	NA
	Return on investment = (A)/ (B)	NA	NA

PRESTIGE OFFICE MANAGEMENT PVT LTD

Prestige Falcon Towers, No 19, Brunton Road, Bengaluru - 560 025

CIN: U81100KA2025PTC197153

Notes Forming Part of Financial Statements**Note No.****25 As per the Ind AS 24, 'Related Party Disclosures', the details are as under :****List of Related Parties –****Controlling Enterprise**

Prestige Exora Business Parks Ltd

Key Management Personnel & their Relatives

Mr. Irfan Razack

Mr. Rezwan Razack

Mr. Noaman Razack

Mr. Faiz Rezwan

Mr. Zayd Noman

Companies in which the Company Directors are Director(s) or Director(s) Relatives are Directors / Shareholders

Prestige Estates Projects Ltd

Prestige Beta Projects Pvt. Ltd.

Dashanya Tech Parkz Pvt. Ltd.

ICBI India Pvt Ltd

K2K Infrastructure (India) Pvt Ltd

Prestige Hospitality Ventures Pvt Ltd

Prestige Fashions Pvt. Ltd

Partnership Firms/LLP/Trust in which the Company Directors are Partners/Trustee or Directors Relatives are Partners/Trustee

Prestige Property Management & Services

Albert Properties

Eureka Investments

INR Holdings

Rustomjee Prestige Vocational Education & Training Centre LLP

Villaland Developers LLP

24 Hotel

Falcon Property Management Services

INR Holdings

Prestige Realty Ventures

Prestige Office Ventures

Spring Green

Window Care

		Rs. in Thousands
	Year ended 31/03/2026	Year ended 31/03/2025
Details of Related Party Transactions and Balances as at		

1 Rendering of Services**1.1 Companies in which the Company Directors are Director(s) or Director(S) Relatives are Directors / Shareholders**

Prestige Estates Projects Ltd	40,023	-
Dashanya Tech Parkz Pvt. Ltd.	53,485	-
ICBI India Pvt Ltd	397	-
K2K Infrastructure (India) Pvt Ltd	560	-
Prestige Hospitality Ventures Pvt Ltd	872	-
Prestige Beta Projects Pvt. Ltd.	18,727	-
Total	1,14,065	-

1.2 Partnership Firms/LLP/Trust in which the Company Directors are Partners/Trustee or Directors Relatives are Partners/Trustee

Albert Properties	1,049	-
Eureka Investments	137	-
INR Holdings	1,155	-
Prestige Realty Ventures	19,694	-
Prestige Office Ventures	16,702	-
Rustomjee Prestige Vocational Education & Training Centre LLP	785	-
Villaland Developers LLP	21,081	-
Total	60,603	-

1.3 Key Management Personnel & their Relatives

Irfan Razack	203	-
Rezwan Razack	203	-
Total	405	-
Rendering of Services Total	1,75,073	-

PRESTIGE OFFICE MANAGEMENT PVT LTD			Rs. in Thousands
	Year ended 31/03/2026	Year ended 31/03/2025	
2 Purchase of Goods			
2.1 Companies in which the Company Directors are Director(s) or Director(S) Relatives are Directors / Shareholders			
Prestige Estates Projects Ltd	1,263	-	
Prestige Fashions Pvt. Ltd	4,529	-	
Purchase of Goods Total	5,792	-	
3 Receiving of Services			
3.1 Partnership Firms/LLP/Trust in which the Company Directors are Partners/Trustee or Directors Relatives are Partners/Trustee			
Prestige Property Management and Services	2,56,860		
Falcon Property Management and Services	11		
Spring Green	660		
24 Hotel	24		
Receiving of Service Total	2,57,555	-	
	As at 31/03/2026	As at 31/03/2025	
4 Trade Payables			
4.1 Companies in which the Company Directors are Director(s) or Director(S) Relatives are Directors / Shareholders			
Prestige Fashions Pvt Ltd	758	-	
4.2 Partnership Firms/LLP/Trust in which the Company Directors are Partners/Trustee or Directors Relatives are Partners/Trustee			
Prestige Property Management and Services	8,152	-	
Spring Green	26	-	
Rustomjee Prestige Vocational Education & Training Centre LLP	45		
Trade Payable Total	8,980	-	
5 Trade Receivables			
5.1 Companies in which the Company Directors are Director(s) or Director(S) Relatives are Directors / Shareholders			
Prestige Estates Projects Ltd	42,792	-	
Prestige Beta Projects Pvt. Ltd.	21,724	-	
Dashanya Tech Parkz Pvt. Ltd.	31,021	-	
K2K Infrastructure (India) Pvt Ltd	650	-	
Prestige Hospitality Ventures Limited	674	-	
	96,861	-	
5.2 Key Management Personnel & their relatives			
Irfan Razack	239	-	
Rezwan Razack	239	-	
	478	-	
5.3 Partnership Firms/LLP/Trust in which the Company Directors are Partners/Trustee or Directors Relatives are Partners/Trustee			
Albert Properties	140	-	
Eureka Investments	18	-	
Prestige Realty Ventures	22,898	-	
Prestige Office Ventures	19,375	-	
Rustomjee Prestige Vocational Education & Training Centre LLP	62	-	
Villa Land Developers LLP	24,454	-	
	66,947	-	
Trade Receivables Total	1,64,286	-	
Related party relationships are as identified by the Firm on the basis of information available with them and accepted			
The above amounts exclude reimbursement of expenses.			
No amount is / has been written off or written back during the year in respect of debts due from or to related party.			

Notes Forming Part of Financial Statements

Note No. **Rs. in Thousands**

26 Earnings /(Loss) per share

Basic earnings/ (loss) per share is calculated by dividing the net profit / (loss) for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

The computation of earnings per share is as follows:

Particulars	Year ended 31-Mar-2026	Year ended 31-Mar-2025
Weighted average number of shares outstanding during the year	10,000	10,000
Net profit after tax attributable to equity shareholders	5,09,887	(30)
Earnings per share:		
- Basic and Diluted	51	(0)
Nominal value per share (Rs.)	51	(0)
	10	10

27 Employee benefit plans

Defined Contribution Plans : The Company contributes to provident fund and employee state insurance scheme which are defined contribution plans. During the year, Company has recognized the following amounts in the Statement of Profit and Loss under defined contribution plan whereby the Company is required to contribute a specified percentage of the payroll costs to fund the benefits:

Particulars	Year ended 31-Mar-2026	Year ended 31-Mar-2025
Employers' Contribution to Provident Fund	19,639	-
Employers' State Insurance	2,943	-
	22,583	-

Note: The contributions payable to the above plan by the Company is at rates specified in the rules of the schemes.

Defined Benefit Plan : The Company provides gratuity for employees who are in continuous services for a year of 5 years. The amount of gratuity is payable on retirement / termination, computed based on employees last drawn basis salary per month.

Risk exposure

The defined benefit plan typically expose the Company to actuarial risks such as: Interest rate risk, longevity risk and salary risk.

Interest Risk: A decrease in the bond interest rate will increase the plan liability.

Life expectancy: The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after their employment. An increase in the life expectancy of the plan participants will increase the plan's liability.

Salary risk: The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan participants.

Particulars	Year ended 31-Mar-2026	Year ended 31-Mar-2025
Components of defined benefit cost		
Current Service cost	9,516	-
Past Service Cost	6,792	-
Interest expenses / (income) net	2,001	-
Acquisition / disposal cost (credit)	-	-
Components of defined benefit cost recognised in profit or loss	18,309	-
Remeasurement (gains)/ losses in OCI:		
Return on plan assets (greater) less than discount rate	287	-
Actuarial (Gain) / loss for changes in financial assumptions	(5,149)	-
Actuarial (Gain) / loss due to experience adjustments	(2,591)	-
Components of defined benefit cost recognised in other comprehensive income	(7,453)	-
Total components of defined benefit cost for the year	10,856	-

The current service cost and the net interest expense for the year are included in the 'Employee benefits expense' line item in the statement of profit and loss. The remeasurement of the net defined benefit liability is included in other comprehensive income.

Notes Forming Part of Financial Statements

Rs. in Thousands

The amount included in the balance sheet arising from the entity's obligation in respect of its defined benefit plans is as follows:

Particulars	As at 31-Mar-2026	1As at 31-Mar-2025
Present value of unfunded defined benefit obligation	55,573	-
Fair value of plan assets	48,059	-
Net liability arising from defined benefit obligation	7,514	-

Movements in the present value of the defined benefit obligation are as follows.

Particulars	As at 31-Mar-2026	1As at 31-Mar-2025
Opening defined benefit obligation	43,447	-
Current service cost	16,308	-
Interest cost	3,559	-
Actuarial (Gain) / loss (through OCI)	(7,740)	-
Benefits paid	-	-
Closing defined benefit obligation	55,573	-

Movements in fair value of plan assets are as follows.

Particulars	As at 31-Mar-2026	1As at 31-Mar-2025
Opening Fair Value of Plan Assets	-	-
Fair value of plan assets at the start of the year	-	-
Contributions by Employer	46,789	-
Benefits paid	-	-
Excess return over interest income on plan assets	(287)	-
Interest on Plan Assets	1,558	-
Closing Fair Value of Plan Assets	48,059	-
Net asset/(liability) recognised in balance sheet	7,514	-

Acturial Assumptions

Discount rate	7.60%	0.00%
Expected rate of salary increase	7.00%	0.00%
Attrition rate	5.00%	0.00%
Retirement age	60 years	-
Mortality rates*	IAL2012-14Ult	-

* IAL : India Assured Lives Mortality (2012-14) Ultimate

Sensitivity analysis

Significant actuarial assumptions for the determination of the defined obligation are discount rate, expected salary increase

	As at 31-Mar-2026	1As at 31-Mar-2025
Impact on defined benefit obligation: (In Thousands)		
Discount rate Increase by 100 basis points	(5)	-
Decrease by 100 basis points	6	-
Salary escalation ra Increase by 100 basis points	6	-
Decrease by 100 basis points	(5)	-
Employee attrition : Increase by 1000 basis points	(0)	-
Decrease by 1000 basis points	0	-

The sensitivity analysis presented above may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.

Furthermore, in presenting the above sensitivity analysis, the present value of the defined benefit obligation has been calculated using the projected unit credit method at the end of the reporting year, which is the same as that applied in

There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.

Other Employee Benefits - Compensated absences

The leave obligations cover the group's liability for earned leave and is not funded.

Leave encashment benefit expensed in the Statement of Profit and Loss for the year is Rs. 7,637/- (In Thousands)

Leave encashment benefit outstanding is Rs 4,498/- (In Thousands)

Notes Forming Part of Financial Statements

- 28 **Contingent Liabilities:** No Contingent Liability Exist as on date.
- 29 In Opinion of the Management, Current Assets, Loans and Advances have a value on realisation in the ordinary course of business, at lease equal to the amount at which they are stated.
- 30 **Segment Reporting:**
The Company is engaged in only one segment i.e. Property Management. The Company has no other Business segments to be reported as per IndAs Standard 108 on "Segment Reporting".
- 31 The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- 32 The Micro, Small and Medium Enterprises to whom the Company owes dues, which are outstanding at the Balance Sheet date is determined to the extent such parties are identified on the basis of information available with the Company. This has been relied upon by the auditors.

In terms of our report attached.

For K. Kotresh & Co.,
Chartered Accountants
Firm Regn No.001426s

KOTRESH
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KOTRESH KUBSAD
Date: 2026.05.19
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CA. Kotresh Kubsad
Partner
Membership No. 026709
UDIN: 26026709HTLBZT7270
Place: Bengaluru
Date: 19.05.2026

For and on behalf of Directors
Prestige Office Management Private Limited

FAIZ
REZWAN
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by FAIZ REZWAN
Date: 2026.05.19
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Faiz Rezwan
Director
DIN:01217423

ZAYD
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by ZAYD
NOAMAN
Date: 2026.05.19
13:12:41 +05'30'

Zayd Noaman
Director
DIN: 07584056