

M O J & Associates

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of Stellar Prism Private Limited

Report on the Audit of the Statement of Financial Statements

Opinion

We have audited the accompanying Ind AS financial statements of **Stellar Prism Private Limited** ("the Company"), which comprise the Balance sheet as at March 31, 2026, and the statement of Profit and Loss (including Other Comprehensive Income), the statement of changes in equity and the statement of cash flows for the period then ended, and notes to the Ind AS financial statements, including a summary of material accounting policies and other explanatory information (herein after referred as " the Ind As financial statements")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind As financial statements give the information required by the Act, as amended 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 Companies Act, 2013 ("the 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 loss including total comprehensive income, changes in equity and its cash flows for the period ended on that date.

Basis for Opinion

We conducted our audit 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 Ind AS 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 Ind AS financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the financial statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of other information. The other information comprises the Board's Report including annexures to Board's Report, but does not include the financial statements and our auditor's report thereon. The other information is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the 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.

Responsibilities of Management and the Board of Directors for the Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Ind AS financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards 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 of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind AS financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Ind As 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 SA's 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 Ind AS financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Ind AS 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. 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 system 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 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 Ind AS 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 Ind AS financial statements, including the disclosures, and whether the Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate evidence regarding the financial results of the company to express an opinion on the financial results.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions 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 of any identified misstatements in the financial statements.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure - A, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, 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 Balance Sheet, the Statement of Profit and Loss, the Statement of Changes in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) The aforesaid Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on March 31, 2026 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) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls refer our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
 - g) 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 disclosed the impact of pending litigations on its financial position in its Ind AS 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 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(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

- b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities (“Funding Parties”), with the understanding, 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; and
- c) Based on such audit procedures that were 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 (a) and (b) contain any material misstatement.
- v. No dividend has been declared or paid during the period by the Company.
- 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 period for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Additionally, since the company was incorporated during the period, the requirement relating to preservation of the audit trail for previous periods is not applicable.

for M O J & Associates

Chartered Accountants

Firm Registration Number: 015425S

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Avneep L Mehta

Partner

Membership Number: 225441

Date: May 20, 2026

Place: Bengaluru

UDIN: 26225441GAQPTX8371

Annexure A to the Independent Auditors' Report

Annexure referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the members of **Stellar Prism Private Limited** of even date.

We report that:

- i. The Company does not have property, plant and equipment hence the reporting under clause 3(i) (a), (b), (c) and (d) are not applicable.

(e) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
- ii. (a) The Company's business does not involve inventories and accordingly, the requirement to report on clause 3(ii)(a) of the Order is not applicable to the Company.

(b) The Company has not been sanctioned working capital limits in excess of Rs. Five crores in aggregate from banks or financial institutions during any point of time of the period on the basis of security of current assets. Accordingly, the requirement to report on clause 3(ii)(b) of the Order is not applicable to the Company.
- iii. (a) During the period the Company has not provided loans, advances in the nature of loans, stood guarantee or provided security to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(a) of the Order is not applicable to the Company.

(b) During the period the Company has not made investments, provided guarantees, provided security and granted loans and advances in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(b) of the Order is not applicable to the Company.

(c) The Company has not granted loans and advances in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(c) of the Order is not applicable to the Company.

(d) The Company has not granted loans or advances in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(d) of the Order is not applicable to the Company.

(e) There were no loans or advance in the nature of loan granted to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(e) of the Order is not applicable to the Company.

(f) The Company has not granted any loans or advances in the nature of loans, either repayable on demand or without specifying any terms or period of repayment to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(f) of the Order is not applicable to the Company.
- iv. There are no loans, investments, guarantees, and security in respect of which provisions of sections 185 and 186 of the Act are applicable and accordingly, the requirement to report on clause 3(iv) of the Order is not applicable to the Company.

- v. The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.
- vi. The Company is not in the business of sale of any goods or provision of such services as prescribed under section 148(1) of the Act. Accordingly, the requirement to report on clause 3(vi) of the Order is not applicable to the Company.
- vii. (a) The Company is regular in depositing with appropriate authorities undisputed statutory dues including goods and services tax, income-tax, cess and other statutory dues applicable to it. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, at the period end, for a period of more than six months from the date they became payable.

(b) There are no dues of goods and services tax, provident fund, employees' state insurance, income tax, cess, goods and service tax and other statutory dues which have not been deposited on account of any dispute.
- viii. As the Company has been incorporated during the period, there were no transactions, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the period. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.
- ix. (a) The Company did not have any outstanding loans or borrowings or interest thereon due to any lender during the period. Accordingly, the requirement to report on clause 3(ix)(a) of the Order is not applicable to the Company.

(b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) The Company did not have any term loans outstanding during the period hence, the requirement to report on clause 3(ix)(c) of the Order is not applicable to the Company.

(d) On an overall examination of the financial statements of the Company, no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) The Company does not have any subsidiary, associate or joint venture. Accordingly, the requirement to report on clause 3(ix)(e) of the Order is not applicable to the Company.

(f) The Company does not have any subsidiary, associate or joint venture. Hence, the requirement to report on clause 3(ix)(f) of the Order is not applicable to the Company.
- x. (a) The Company has not raised any money during the period by way of initial public offer / further public offer (including debt instruments) hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.

(b) The Company has not made any preferential allotment or private placement of shares /fully or partially or optionally convertible debentures during the period under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.

- xi. (a) No fraud by the Company or no fraud on the Company has been noticed or reported during the period.
- (b) During the period, no report under sub-section (12) of section 143 of the Act has been filed by cost auditor or by us 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, there are no whistle blower complaints received by the Company during the period.
- xii. The Company is not a Nidhi Company as per the provisions of the Act. Therefore, the requirement to report on clause 3(xii) of the Order is not applicable to the Company.
- xiii. Transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards.
- xiv. The Company is not required to have an internal audit system under the provisions of Section 138 of the Act. Therefore, the requirement to report under clause 3(xiv) (a) & (b) of the Order is not applicable to the Company.
- xv. The Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence requirement to report on clause 3(xv) of the Order is not applicable to the Company.
- xvi. (a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause 3(xvi)(a) of the Order is not applicable to the Company.
- (b) The Company has not conducted any Non-Banking Financial or Housing Finance activities without obtained a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
- (c) The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi) of the Order is not applicable to the Company.
- (d) There are no other Companies part of the Group, hence, the requirement to report on clause 3(xvi) of the Order is not applicable to the Company.
- xvii. The Company has incurred a cash losses of Rs. 5 thousands in the current financial period and since the company was incorporated during the period, there is no requirement to report on the cash losses for the immediately preceding financial period.
- xviii. There has been no resignation of the statutory auditors during the period and accordingly requirement to report clause 3(xviii) of order is not applicable to the company.
- xix. On the basis of the financial ratios disclosed in **note 19** to the financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans

and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that 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 period 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 period from the balance sheet date, will get discharged by the Company as and when they fall due.

- xx. The provisions of Section 135 to the Act in relation to Corporate Social Responsibility are not applicable to the Company. Accordingly, the requirement to report on clause 3(xx) (a)&(b) of the Order is not applicable to the Company.

for M O J & Associates

Chartered Accountants

Firm Registration Number: 015425S

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Avneep L Mehta

Partner

Membership Number: 225441

Date: May 20, 2026

Place: Bengaluru

UDIN: 26225441GAQPTX8371

Annexure B to the Independent Auditor's Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Act

We have audited the internal financial controls over financial reporting of Stellar Prism Private Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the period ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting 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 ('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 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. 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 over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, 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 Ind AS 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 unqualified audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Ind AS financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that: (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Ind AS financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the Ind AS financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, 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 over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting 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, maintained adequate internal financial controls over financial reporting as of March 31, 2026, based on the internal control over financial reporting 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 Company's internal financial controls over financial reporting were operating effectively as of March 31, 2026.

for M O J & Associates

Chartered Accountants

Firm Registration Number: 015425S

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Avneep L Mehta

Partner

Membership Number: 225441

Date: May 20, 2026

Place: Bengaluru

UDIN: 26225441GAQPTX8371

STELLAR PRISM PRIVATE LIMITED

Prestige Falcon Tower, No.19, Brunton Road, Bangalore-560025

CIN : U68200KA2026PTC213925

BALANCE SHEET AS AT 31 MARCH 2026**Rs. in Thousands**

Particulars	Note No.	As at 31 March 2026
A. ASSETS		
(1) Current assets		
(a) Financial assets		
(i) Cash and cash equivalents	6	100
		100
Total		100
B. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	7	100
(b) Other equity	8	(5)
		95
(2) Current liabilities		
(a) Financial Liabilities		
(i) Trade payables		
- Dues to micro and small enterprises		5
- Dues to creditors other than micro and small enterprises	9	-
		5
Total		100

Summary of material accounting policies (Refer Note 3)

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See accompanying notes to the Financial Statements

As per our report of even date

For M O J & ASSOCIATES

Chartered Accountants

Firm Registration No.0154255

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Avneep L Mehta

Partner

Membership No.225441

Place: Bengaluru

Date: 20 May 2026

For and on behalf of the Board**Stellar Prism Private Limited**

CIN : U68200KA2026PTC213925

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Director

DIN: 01191723

Place: Bengaluru

Date: 20 May 2026

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Director

DIN: 01217463

Place: Bengaluru

Date: 20 May 2026

Prestige Falcon Tower, No.19, Brunton Road, Bangalore-560025
CIN : U68200KA2026PTC213925

Rs. in Thousands

See accompanying notes to the Financial Statements

As per our report of even date

Chartered Accountants
Firm Registration No.015425S

AVNEEP
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Partner
Membership No.225441

Place: Bengaluru
Date: 20 May 2026

CIN : U68200KA2026PTC213925

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Director
DIN: 01191723

Place: Bengaluru
Date: 20 May 2026

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Director
DIN: 01217463

Place: Bengaluru
Date: 20 May 2026

STELLAR PRISM PRIVATE LIMITED

Prestige Falcon Tower, No.19, Brunton Road, Bangalore-560025

CIN : U68200KA2026PTC213925

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD FROM 09 JANUARY 2026 TO 31 MARCH 2026

a. Equity Share Capital		Rs. in Thousands
Particulars	No of shares	Amount (i)
As at 09 January 2026	-	-
Issued during the period	10,000	100
As at 31 March 2026	10,000	100

b. Other Equity

		Rs. in Thousands
Particulars	Retained Earnings (ii)	Total equity (iii) = (i) + (ii)
Equity share capital	-	100
Loss for the period	(5)	(5)
Other Comprehensive Income / (Loss) for the period net of taxes	-	-
As at 31 March 2026	(5)	95

Summary of material accounting policies (Refer Note 3) (Refer Note No.3)

See accompanying notes to the Financial Statements

As per our report of even date

For M O J & ASSOCIATES

Chartered Accountants

Firm Registration No.015425S

AVNEEP
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Avneep L Mehta

Partner

Membership No.225441

Place: Bengaluru

Date: 20 May 2026

For and on behalf of the Board**Stellar Prism Private Limited**

CIN : U68200KA2026PTC213925

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Director

DIN: 01191723

Place: Bengaluru

Date: 20 May 2026

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Almas Rezwan

Director

DIN: 01217463

Place: Bengaluru

Date: 20 May 2026

STELLAR PRISM PRIVATE LIMITED

Prestige Falcon Tower, No.19, Brunton Road, Bangalore-560025

CIN : U68200KA2026PTC213925

STATEMENT OF CASH FLOWS FOR THE PERIOD FROM 09 JANUARY 2026 to 31 MARCH 2026

Rs. in Thousands

Particulars	For the period from 09 January 2026 to 31 March 2026
CASH FLOW FROM OPERATING ACTIVITIES	
Net profit/(loss) before tax	(5)
Adjustments for non cash & non operating items:	
Depreciation	-
Operating profit before working capital changes	(5)
Adjustments for	
(Increase) / Decrease in Loans and advances	-
Increase / (Decrease) in Trade payables	5
Cash (used in)/generated from operations	-
Income tax paid (net)	-
Net Cash (used in)/generated from operating activities - A	-
CASH FLOW FROM INVESTING ACTIVITIES - B	-
CASH FLOW FROM FINANCING ACTIVITIES - C	-
Proceeds from issue of share capital	100
Net Cash (used in)/generated from Financing Activities -C	100
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	100
Cash & Cash equivalents opening balance	-
Cash & Cash equivalents closing balance	100
Cash and cash equivalents at the end of the period as above comprises:	
Cash on hand	100
Balances with banks	
- in current accounts	-
- in fixed deposits	-
Cash & Cash equivalents at the end of the period	100

Summary of material accounting policies (Refer Note 3) (Refer Note No.3)

See accompanying notes to the Financial Statements

As per our report of even date

For M O J & ASSOCIATES

Chartered Accountants

Firm Registration No.0154255

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Avneep L Mehta

Partner

Membership No.225441

Place: Bengaluru

Date: 20 May 2026

For and on behalf of the Board

Stellar Prism Private Limited

CIN : U68200KA2026PTC213925

**SAMEERA
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Sameera Noaman

Director

DIN: 01191723

Place: Bengaluru

Date: 20 May 2026

**ALMAS
REZWAN**

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Almas Rezwan

Director

DIN: 01217463

Place: Bengaluru

Date: 20 May 2026

STELLAR PRISM PRIVATE LIMITED**NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT AND FOR THE PERIOD ENDED 31 MARCH 2026****1 Corporate Information**

Stellar Prism Private Limited ("the Company") was incorporated on 09 January 2026 as a Company under The Companies Act 2013, (the "Act") with Company identification number (CIN) U68200KA2026PTC213925. The Company is engaged in development and construction of real estates projects and related activities.

The Company is a private limited company incorporated and domiciled in India and has its registered office at Prestige Falcon Tower, No.19, Brunton Road, Bangalore-560025.

The Financial Statements were approved for issue in accordance with a resolution passed by the Board of Directors of the Company on 20 May 2026.

2 Statement of Compliance and basis of preparation and presentation**2.1 Statement of compliance**

These financial statements are prepared in accordance with Indian Accounting Standards ("Ind AS"), prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Companies Act, 2013 (Ind AS compliant Schedule III).

2.2 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 period, 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.

All amounts disclosed in the financial statements and notes have been rounded off to the nearest thousands Indian Rupees as per the requirement of Schedule III, unless otherwise stated

3 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 periods in which the results are known / materialise.

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

- Fair value measurements (Refer note 4.1),
- Accounting for revenue (Refer note 4.2),
- Recognition of Deferred Tax Assets (Refer note 4.3),
- Impairment of financial/ non financial assets (Refer note 4.5 d)

4 Material accounting policies**4.1 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.

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.

4.2 Revenue Recognition

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.

4.3 Income Taxes

Income tax expense represents the sum of current tax and deferred tax.

a. Current tax

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current tax relating to items recognised outside Statement of Profit and Loss is recognised outside Statement of Profit and Loss (either in other comprehensive income (OCI) or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

b. 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 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 / loss.

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

Deferred tax 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.

Current tax and deferred tax has recognised in Statement of Profit and 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.

4.4 Capital work-in-progress

Projects under which tangible assets are not yet ready for their intended use are carried at cost comprising direct cost, related incidental expenses and attributable borrowing costs.

Depreciation is not provided on capital work-in-progress until construction and installation are complete and the asset is ready for its intended use.

4.5 Financial Instruments

a 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.

b 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.

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.

c 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.

d 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.

4.6 Operating cycle and basis of classification of assets and liabilities

- a. The real estate development projects undertaken by the Company is generally run over a period ranging upto 5 years. Operating assets and liabilities relating to such projects are classified as current based on an operating cycle upto 5 years. Borrowings in connection with such projects are classified as current since they form part of working capital of the respective projects.
- b. 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.

Current versus 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 equivalents 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.

4.7 Cash and cash equivalents

Cash and cash equivalents in the Balance Sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, 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 short-term deposits, as defined above, as they are considered an integral part of the Company's cash management.

4.8 Statement of Cash Flows

Statement of Cash Flows is prepared under Ind AS 7 'Statement of Cash Flows' specified under Section 133 of the Act. Cash flows are reported using the indirect method.

4.9 Events after the reporting period

If the Company receives information after the reporting period, but prior to the date of approved for issue, about conditions that existed at the end of the reporting period, 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 period and update the disclosures that relate to those conditions in light of the new information. For non-adjusting events after the reporting period, 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.

5 Recent accounting pronouncements

The accounting policies adopted in the preparation of these financial statements are consistent with the accounting standards notified under the Companies (Indian Accounting Standards) Rules, as applicable to the Company for the reporting period.

STELLAR PRISM PRIVATE LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT AND FOR THE PERIOD ENDED 31 MARCH 2026

6 Cash and cash equivalents

Particulars	Rs. in Thousands
	As at 31 March 2026
Balances with banks	
- in current accounts	100
	<u>100</u>

7 Equity share capital

Particulars	Rs. in Thousands
	As at 31 March 2026
Authorised capital	
1,00,000 equity shares of Rs. 10 each	1,000
Issued, subscribed and paid up capital	
10,000 equity shares of Rs. 10 each fully paid up	100
	<u>100</u>

a Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Particulars	Rs. in Thousands	
	No of shares	Amount
At the beginning of the period	-	-
Issued during the period	10,000	100
Outstanding at the end of the period	<u>10,000</u>	<u>100</u>

- b The Company has only one class of equity shares with voting rights having par value of Rs. 10 each. The rights, preferences and restrictions attached to such equity shares is in accordance with the terms of issue of equity shares under the Companies Act, 2013 and the Articles of Association of the Company.

c List of persons holding more than 5 percent shares in the Company

Name of the share holder	As at 31 March 2026	
	No of shares	% of holding
Prestige Estates Projects Limited	9,999	99.99%

STELLAR PRISM PRIVATE LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT AND FOR THE PERIOD ENDED 31 MARCH 2026

d Details of Shares held by Promoters

Name of the share holder	No. of shares at the beginning of the period	Issue during the period	No. of shares at the end of the period	% of total shares
As at 31 March 2026				
Prestige Estates Projects Limited	-	9,999	9,999	99.99%
Prestige Falcon Realty Ventures Private Limited	-	1	1	0.01%
	-	10,000	10,000	100.00%

8 Other equity

	Rs. in Thousands
Particulars	As at 31 March 2026
Retained earnings	
Opening Balance	-
Add: Net profit / (loss) for the period	(5)
	(5)

The cumulative gain or loss arising from the operations which is retained by the Company is recognized and accumulated under the heading of retained earnings. At the end of the year, the profit for the year including other comprehensive income is transferred from the Statement of Profit and Loss to the retained earnings.

9 Trade payables

	Rs. in Thousands
Particulars	As at 31 March 2026
Carried at amortised cost	
-Dues to micro and small enterprises	5
-Dues to creditors other than micro and small enterprises	-
	-

9a Trade payables ageing schedule

	Rs. in Thousands
Particulars	As at 31 March 2026
Dues to creditors other than micro and small enterprises	
Unbilled dues	5
Current but not due	-
Less than 1 year	-
More than 1 year and less than 2 years	-
More than 2 year and less than 3 years	-
More than 3 years	-

There are no disputed dues payable.

9b Disclosure as required under Micro Small and Medium Enterprises Development Act, 2006 :

	Rs. in Thousands
Particulars	As at 31 March 2026
i. Principal amount remaining unpaid to any supplier as at the end of the accounting year	-
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 appointed day	-
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	-

Note : The information as required to be disclosed under The Micro, Small and Medium Enterprises Development Act, 2006 and that given in Trade Payables regarding Micro and Small enterprises is determined to the extent such parties have been identified on the basis of the information available with the company.

STELLAR PRISM PRIVATE LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT AND FOR THE PERIOD ENDED 31 MARCH 2026
10 Other expenses

Particulars	Note No	Rs. in Thousands
		For the period from 09 January 2026 to 31 March 2026
Auditor's remuneration	10a	5
		<u>5</u>

10a Auditor's Remuneration

Particulars	Rs. in Thousands
	For the period from 09 January 2026 to 31 March 2026
Statutory audit	5
	<u>5</u>

11 Notes relating to Corporate Social Responsibility

The Provisions of Corporate Social Responsibility is not applicable, as the Company has not exceeded the limit specified under Sec 135 of Companies act 2013.

12 Earning per share (EPS)

Particulars	For the period from 09 January 2026 to 31 March 2026
Profit/(loss) for the period attributable to equity shareholders of the Company and used in calculation of EPS (Rs. in Thousands)	(5)
Weighted average number of equity shares	
Basic (in Numbers)	10,000
Diluted (in Numbers)	10,000
Nominal value of shares (in Rupees)	10
Earning per share (in Rupees)	
Basic	(0.50)
Diluted	(0.50)

STELLAR PRISM PRIVATE LIMITED**NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT AND FOR THE PERIOD ENDED 31 MARCH 2026****13 Segment Information**

The Chief Operating Decision Maker reviews the operations of the Company as Hospitality and related activity, which is considered to be the only reportable segment by the Management. Hence, there are no additional disclosures to be provided under Ind-AS 108 - Segment information with respect to the single reportable segment, other than those already provided in these financial statements. The Company is domiciled in India and the Company's non current assets are located in India.

14 There are no employees employed by the Company and accordingly there are no employee costs and provision for employee benefits.

15 In the opinion of the Management all the current assets have on value of realization in the ordinary course of business which is at least equal to the amount at which they are stated in the balance sheet.

16 Capital management

For the purpose of the Company's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders of the Company. The primary objective of the Company's capital management is to maintain strong credit rating and healthy capital ratios in order to support its business and maximise the shareholder value.

17 There are no foreign currency exposure as at 31 March 2026 that have not been hedged by derivative instruments or otherwise.

18 List of Related Parties**(i) Names of related parties and description of relationship****a) Ultimate Holding company**

Prestige Estates Projects Limited

b) Entities under common control

Prestige Falcon Realty Ventures Private Limited

c) Key Management Personnel

Sameera Noaman

Almas Rezwan

(ii) Related party transactions entered during the period

Particulars	Rs. in Thousands
	For the period from 09 January 2026 to 31 March 2026
Subscription of shares	
Prestige Estates Projects Limited	100
Prestige Falcon Realty Ventures Private Limited	0
	100

(iii) Amount outstanding as at the balance sheet date

Particulars	Rs. in Thousands
	As at 31 March 2026

NIL

* Prestige Estates Projects Limited has subscribed to the share capital (refer Note 8d).

As per Section 10A of the Companies Act, 2013, the subscriber to company's share capital has to contribute the capital within 180 days from the date of incorporation.

In the absence of bank account, the subscription amount is pending for receipt. The Company is yet to issue the share certificate for pending receipt of subscription amount.

Note: All transactions with the related parties are in compliance with Section 188 of Companies Act, 2013 where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards except for reimbursement of expenses.

STELLAR PRISM PRIVATE LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT AND FOR THE PERIOD ENDED 31 MARCH 2026
19 Financial Ratios

Sl no	Ratios / measures	Numerator	Denominator	Year ended 31 March 2026	% of Variance
i	Current ratio	Current assets	Current liabilities	20.00	Not Applicable
ii	Debt Equity ratio	Debt	Total shareholders' equity	-	Not Applicable
iii	Debt service coverage ratio	Earnings available for debt service	Debt Service	Not Applicable	Not Applicable
iv	Return on equity [%]	Net Profits after taxes	Average Shareholder's Equity	(11%)	Not Applicable
v	Inventory turnover ratio	Cost of goods sold	Average inventory	Not Applicable	Not Applicable
vi	Trade receivables turnover ratio	Revenue from operations	Average trade receivables	Not Applicable	Not Applicable
vii	Trade payables turnover ratio	Total Expenses	Average trade payables	2.00	Not Applicable
viii	Net capital turnover ratio	Revenue from operations	Average working capital	-	Not Applicable
ix	Net profit [%]	Net profit	Revenue from operations	Not Applicable	Not Applicable
x	EBITDA [%]	EBITDA	Revenue from operations	Not Applicable	Not Applicable
xi	Return on capital employed [%]	EBIT	Total net worth and debt	Not Applicable	Not Applicable
xii	Return on investment	Interest Income	Investment	Not Applicable	Not Applicable
<u>Abbreviation used</u>					
Debt		Includes current and non-current borrowings			
Total shareholders' equity		Includes shareholders funds and retained earnings			
EBITDA		Earnings Before Interest Depreciation and Tax			
EBIT		Earnings Before Interest and Tax			

Note: The Company was incorporated on 09 January 2026 and Financial statements for the period ended 31 March 2026 is the first financial statement presented. Consequently, the presentation of comparative financial ratios for the preceding financial year is not applicable, and variance in ratios has not been calculated.

STELLAR PRISM PRIVATE LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT AND FOR THE PERIOD ENDED 31 MARCH 2026

19 Financial Ratios

	Rs. in Thousands
Ratios / measures	As at 31 March 2025
a. Current ratio = Current assets over current liabilities	
Current Assets (A)	100
Current Liabilities (B)	5
Current ratio (C) = (A) / (B)	20.00
% Change from previous year	Not Applicable
b. Debt Equity ratio = Debt [includes current and non-current borrowings] over total shareholders' equity [includes shareholders funds and retained earnings]	
Total debts (A)	-
Total shareholder's equity (B)	95
Debt equity ratio (C) = (A) / (B)	-
% Change from previous year	Not Applicable
c. Debt service coverage ratio = Earnings available for debt service / Debt Service	
Profit before tax (A)	(5)
Finance cost (B)	-
Finance cost capitalised (C)	-
Earnings available for debt services (D) = (A) + (B) + (C)	-5.00
Finance cost charged + capitalised (E) = (B) + (C)	-
Principal repayments (F)	-
Debt service (G) = (E) + (F)	-
Debt service coverage ratio (H) = (D) / (G)	Not Applicable
% Change from previous year	Not Applicable
d. Return on equity [%] = Net Profits after taxes/ Average Shareholder's Equity	
Net Profit after tax (A)	(5)
Total shareholder's equity	95
Average shareholder's equity (B) = [(opening + closing) / 2]	48
Return on equity [%] (C) = (A)/(B) * 100	-10.53%
% Change from previous year	Not Applicable
e. Inventory turnover ratio = Cost of goods sold/Average inventory	
Revenue from operations (A)	-
Inventory	-
Average inventory (B) = [(opening + closing) / 2]	-
Inventory turnover ratio (C) = (A)/(B)	Not Applicable
% Change from previous year	Not Applicable
f. Trade receivables turnover ratio = Revenue from operations over average trade receivables	
Revenue from operations (A)	-
Trade Receivables	-
Average Trade Receivables (B) = [(opening + closing) / 2]	-
Trade receivables turnover ratio (C) = (A)/(B)	Not Applicable
% Change from previous year	Not Applicable
g. Trade payables turnover ratio [days] = total expenses over average trade payables	
Total expenses* (A)	5
Trade Payables	5
Average Trade Payables (B) = [(opening + closing) / 2]	3
Trade payables turnover (C) = (A)/(B)	2.00
% Change from previous year	Not Applicable

STELLAR PRISM PRIVATE LIMITED
NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT AND FOR THE PERIOD ENDED 31 MARCH 2026

19 Financial Ratios

	Rs. in Thousands
Ratios / measures	As at 31 March 2025
h. Net capital turnover ratio = Revenue from operations over average working capital	
Revenue from operations (A)	-
Working Capital (Current Assets - Current Liabilities)	95
Average working Capital (B)	48
Net capital turnover ratio (C) = (A)/(B)	-
% Change from previous year	Not Applicable
i. Net profit [%] = Net profit over revenue from operations	
Profit after tax (A)	(5)
Revenue from operations (B)	-
Net profit [%] (C) = (A) / (B) *100	Not Applicable
% Change from previous year	Not Applicable
j. Return on capital employed [%]	
Profit before tax (A)	(5)
Depreciation and amortization expenses (B)	-
Finance cost (C)	-
Add: Depreciation and amortization expenses and finance cost (D) = (B) + (C)	(5)
Total shareholder's equity (E)	95
Total borrowings (F)	-
Current Liabilities (G)	5
Current Assets (H)	(100)
Capital Employed (I) = (E) + (F) + (G)+ (H)	-
Return on capital employed [%] (I) = (D) / (H) *100	Not Applicable
% Change from previous year	Not Applicable

Note: The Company was incorporated on 20 March 2025 and Financial statements for the period ended 31 March 2025 is the first financial statement presented. Consequently, the presentation of comparative financial ratios for the preceding financial year is not applicable, and variance in ratios has not been calculated.

STELLAR PRISM PRIVATE LIMITED**NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT AND FOR THE PERIOD ENDED 31 MARCH 2026**

- 20** The Company has a defined process to take daily back-up of books of account in electronic mode on servers physically located in India.

Further, the Company has used 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 period for all relevant transactions recorded in the accounting software, except for audit trail feature is not enabled for direct changes to data when using certain access rights as the audit trail feature is not enabled at the database level insofar as it relates to SAP S/4 HANA accounting software. Further, no instance of audit trail feature being tampered with was noted in respect of accounting software where the audit trail has been enabled.

21 Other Statutory Information

- (i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- (ii) The Company does not have any transactions with companies struck off.
- (iii) The Company is not a declared Wilful defaulter by any bank or financial institution or any other lender.
- (iv) The Company has not traded or invested in Crypto currency or Virtual Currency during the period.
- (v) 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
- (vi) The management of the Company declares that, the relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and the Companies Act has been complied with for above transactions in (a) and (b) above and such transactions are not violative of the Prevention of Money-Laundering Act, 2002 (15 of 2003).
- (vii) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - (a) 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
 - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
- (viii) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the period 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)

- 22** The Company was incorporated on January 09, 2026, and its first financial statement pertains to the period ending March 31, 2026. Consequently, the presentation of comparative information for the preceding period does not arise.

As per our report of even date

For M O J & ASSOCIATES

Chartered Accountants

Firm Registration No.015425S

**AVNEEP
LALITH
MEHTA**

Digitally signed by AVNEEP LALITH MEHTA
DN: cn=AVNEEP LALITH MEHTA,
c=IN, o=M&A Associates,
ou=Chartered Accountants,
email=avneep@mojassociates.com,
serialNumber=1, postalCode=560001,
street=Channarayana Street,
Bangalore South Chennai,
state=Karnataka, postalCode=560001,
serialNumber=1, postalCode=560001,
cn=AVNEEP LALITH MEHTA
Date: 2026.05.20 19:10:04 +05'30'

Avneep L Mehta

Partner

Membership No.225441

Place: Bengaluru

Date: 20 May 2026

For and on behalf of the Board

Stellar Prism Private Limited

CIN : U68200KA2026PTC213925

**SAMEERA
NOAMAN**

Digitally signed
by SAMEERA
NOAMAN
Date: 2026.05.20
17:34:19 +05'30'

Sameera Noaman

Director

DIN: 01191723

Place: Bengaluru

Date: 20 May 2026

**ALMAS
REZWAN**

Digitally signed
by ALMAS
REZWAN
Date: 2026.05.20
17:35:40 +05'30'

Almas Rezwani

Director

DIN: 01217463

Place: Bengaluru

Date: 20 May 2026