Pawan Chadha & Associates
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To,
The Members of **M/s SOULTRAX STUDIOS PRIVATE LIMITED**
Report on the audit of the standalone financial statements

Opinion

We have audited the accompanying standalone financial statements of **M/s SOULTRAX STUDIOS PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at March 31, 2026, and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its Profit for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the standalone financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, 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.

Key audit matters

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted entity.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the standalone financial statements and our auditor's report thereon.

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

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

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.

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PAWAN CHADHA & ASSOCIATES • Chartered Accountants • FRN: 014235N Gurgaon New Delhi

Emphasis of Matter

Refer to note-24 *of financial statements it indicate that the company has accumulated losses and its net worth has been fully eroded , the company has incurred a net losses till previous year, these conditions indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. However, the financial statements of the company have been prepared on a going concern basis.*

Refer to note 26 of financial statements ,the remuneration payable to director, Siddhant Bhatia amounting to Rs 1718,918/-.is still outstanding as on 31.03.2026

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, 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.

The boards of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the standalone financial statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement

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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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

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 Companies Act, 2013,we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the order,to the extend applicable.

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 and the statement of profit and loss and the statement of cash flow for the year ended March 31,2026,dealt with by this report are in agreement with the books of account;
d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with the companies(Indian Accounting Standards) Rules,2015 as amended ;
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) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

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

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us;

1) The Company does not have any pending litigations as at March 31,2026 which would impact its financial position in its financial statements

2) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

3) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

4) (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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;

(ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

5) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

h) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a Private Limited Company.

i) 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. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

For PAWAN CHADHA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 014235N

(PAWAN CHADHA)
PARTNER
M. NO.093430
UDIN: 26093430WJUWIA9448

DATE : 11/05/2026
PLACE : NEW DELHI

ANNEXURE-A TO THE INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF SOULTRAX STUDIOS PRIVATE LIMITED

[Referred to in paragraph f under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditors' Report]

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to financial statements of **SOULTRAX STUDIOS PRIVATE LIMITED** ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year 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 with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI) (the "Guidance Note"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. 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 internal financial controls with reference to financial statements 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 internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial

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controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, 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 financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statements.

Meaning of Internal Financial Controls With Reference to Financial Statements

A Company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of 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 financial statements.

Inherent Limitations of Internal Financial Controls With Reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an internal financial controls with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2026, based on the internal control with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note.

For PAWAN CHADHA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 014235N

(PAWAN CHADHA)
PARTNER
M. NO.093430
UDIN: 26093430WJUWIA9448

DATE : 11/05/2026
PLACE: NEW DELHI

Annexure B to the Independent Auditor's Report of even date to the members of **SOULTRAX STUDIOS PRIVATE LIMITED**, on the financial statements for the year ended **31st March 2026**

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of Intangible Assets.

(b) The major Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.

(d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

(e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under during the year.

(ii) a). The inventories were physically verified during the year by the Management at reasonable intervals. In our opinion, the coverage and procedure of such verification by the Management is appropriate having regard to the size of the Company and the nature of its operations. No discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories when compared with books of account.
b) No working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii)b) of the Order are not applicable.

(iii) The Company has during the year, not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the provisions of clauses 3(iii) of the Order are not applicable.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.

(vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

(vii) (a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

PAWAN CHADHA & ASSOCIATES * Chartered Accountants * FRN: 014235N Gurgaon New Delhi

(b) There are no dues in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute, Except below:

Name of the statute	Nature of dues	Amount	Amount Paid Under Protest	Period to which the amount relates	Forum where dispute is pending
		NIL			

(viii) According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);

(ix) (a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;

(b) Company is not declared wilful defaulter by any bank or financial institution or other lender;

(c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;

(d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;

(e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;

(f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;

(x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;

(b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year

(xi) (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;

(b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;

(xii) Company is not a Nidhi company, accordingly provisions of the Clause 3(xii) of the Order is not applicable to the company:

(xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act,2013.

(xiv) (a) According to the information and explanations given to us, the company has an internal audit system commensurate with the size and nature of its business;

(b) We have considered the reports of the Internal Auditors for the period under audit;

PAWAN CHADHA & ASSOCIATES Chartered Accountants FRN: 014235N Gurgaon New Delhi

(xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.

(xvi) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause3(xvi) of the Order are not applicable;

(xvii) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year;

(xviii) There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable;

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

(xx) Since the provisions of Section 135 of the Companies Act,2013 with regard to corporate social responsibility are not applicable to the company hence clause 3(xx) of the order is not applicable.

For PAWAN CHADHA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 014235N

PAWAN CHADHA & ASSOCIATES * Chartered Accountants * INDIA FRN: 014235N Gurgaon New Delhi

(PAWAN CHADHA)
PARTNER
M. NO.093430
UDIN: 26093430WJUWIA9448

DATE : 11/05/2026
PLACE: NEW DELHI

SOULTRAX STUDIOS PRIVATE LIMITED
CIN:U22219DL2022PTC394943
Balancesheet as at March 31, 2026

(Figures in 000's)

	Note No.	As at March 31, 2026	As at March 31, 2025
I. ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	3	1,412.89	2,444.03
(b) Other Intangible assets	4	12.80	13.92
(c) Deferred tax assets (Net)		-	-
(d) Non-Current Assets	5	-	118.67
Total Non Current Assets		**1,425.69**	**2,576.62**
Current assets			
(a) Financial Assets			
(i) Trade receivables	6	49.80	884.30
(ii) Cash and cash equivalents	7	24.14	27.38
(b) Other current assets	8	-	15.63
Total Current Assets		**73.94**	**927.31**
TOTAL ASSETS		**1,499.63**	**3,503.93**
II. EQUITY AND LIABILITIES			
1. Equity			
(a) Equity Share capital	9	232.68	232.68
(b) Other Equity	10	(3,149.88)	(1,998.18)
Total Equity		**(2,917.20)**	**(1,765.50)**
2. Liabilities			
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	11	691.94	407.71
(ii) Trade payables			
a) Total outstanding dues of micro enterprises and small enterprises		190.40	190.40
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	12	1,302.91	1,302.91
(iii) Other financial liabilities	13	2,231.57	2,644.58
(b) Other current liabilities	14	-	723.83
Total Current Liabilities		**4,416.82**	**5,269.43**
TOTAL EQUITY AND LIABILITIES		**1,499.63**	**3,503.93**

Material Accounting Policies
The accompanying notes 1 to 29 form an integral part of financial statements.

In terms of our report of even date attached

For Pawan Chadha & Associates
Chartered Accountants
Firm Registration No.
FRN: 014235N

PAWAN CHADHA & ASSOCIATES * Chartered Accountants * ICAI INDIA FRN: 014235N Gurgaon New Delhi

PAWAN CHADHA
PARTNER
Mem. No.: 093430
UDIN: 26093430WJUWIA9448

Place: New Delhi
Date : May 11, 2026

On Behalf of Board of Directors
For Soultrax Studios Private Limited

For SOULTRAX STUDIOS PVT. LTD.

SIDDHANT BHATIA
DIRECTOR Authorised Signatory
DIN :03016879

Place : New Delhi
Date : May 11, 2026

For SOULTRAX STUDIOS PVT. LTD.

MALLIKA BHATIA
DIRECTOR
DIN :03016904 Authorised Signatory

Place : New Delhi
Date : May 11, 2026

SOULTRAX STUDIOS PRIVATE LIMITED
CIN:U22219DL2022PTC394943

Statement of Profit & Loss

(Figures in 000's)

		Note No.	Year ended March 31, 2026	Year ended March 31, 2025
Revenue				
I	Revenue from Operations	15	45.00	3,060.34
II	Other Income	16	45.66	106.53
III	**Total Income (I + II)**		**90.66**	**3,166.87**
IV	**Expenses**			
	Employee Benefits Expense	17	-	2,679.24
	Depreciation and Amortization Expense	18	1,032.26	1,032.26
	Other Expenses	19	210.10	2,334.14
	Total Expenses		**1,242.36**	**6,045.64**
V	**Profit Before Exceptional Items and Tax (III-IV)**		**(1,151.70)**	**(2,878.76)**
VI	**Exceptional Items**		-	-
VII	**Profit Before Tax (V-VI)**		**(1,151.70)**	**(2,878.76)**
VIII	**Tax Expense**			
	Current taxes		-	-
	Deferred Taxes		-	-
	Total Tax Expense		-	-
IX	**Profit/(loss) for the period from continuing operations (VII-VIII)**		**(1,151.70)**	**(2,878.76)**
X	**Profit/(loss) from discontinued operations**		-	-
XI	**Profit/(loss) for the Year (IX-X)**		**(1,151.70)**	**(2,878.76)**
XII	**Other Comprehensive Income**			
A	(i) Items that may be reclassified to profit or loss		-	-
B	(i) Items that will not be reclassified to profit or loss		-	-
	Other Comprehensive Income for the year XII (A+B)			-
	Total Comprehensive Income for the year (XI+XII)		**(1,151.70)**	**(2,878.76)**
XIII	**Earnings per Equity Share** ***(Face Value Rs. 10)***	20		
	(1) Basic (Rs)		(49.50)	(123.72)
	(2) Diluted (Rs)		(49.50)	(123.72)

Material Accounting Policies
The accompanying notes 1 to 29 form an integral part of financial statements.

In terms of our report of even date attached

For Pawan Chadha & Associates
Chartered Accountants
FRN: 014235N

PAWAN CHADHA & ASSOCIATES * CA INDIA FRN: 014235N Gurgaon New Delhi * Chartered Accountants *

PAWAN CHADHA
PARTNER
Mem. No.: 093430
UDIN: 26093430WJUWIA9448

Place : New Delhi
Date : May 11, 2026

On Behalf of Board of Directors
For Soultrax Studios Private Limited

For SOULTRAX STUDIOS PVT. LTD.
Authorised Signatory

SIDDHANT BHATIA
DIRECTOR
DIN :03016879

Place : New Delhi
Date : May 11, 2026

For SOULTRAX STUDIOS PVT. LTD.
Authorised Signatory

MALLIKA BHATIA
DIRECTOR
DIN :03016904

Place : New Delhi
Date : May 11, 2026

SOULTRAX STUDIOS PRIVATE LIMITED
CIN:U22219DL2022PTC394943
Statement of Cash Flows

(Figures in 000's)

	Year ended March 31, 2026	Year ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit Before Income Tax	(1,151.70)	(2,878.76)
Adjustments for:		
Depreciation and Amortization Expense	1,032.26	1,032.26
Interest Income	(45.66)	(106.53)
Excess provision written back	-	-
	986.60	**925.73**
Operating Cash Flows Before Working Capital Changes	**(165.10)**	**(1,953.03)**
Adjustments for:		
(Increase)/Decrease in Loans (Current Financial Assets)	284.23	407.71
(Increase)/Decrease in Trade Receivables (Current)	834.50	(585.76)
(Increase)/Decrease in Others (Current Financial Assets)	-	257.84
(Increase)/Decrease in Other Current Assets	15.63	19.27
Increase/(Decrease) in Trade Payables	-	360.74
Increase/(Decrease) in Other financial liabilities (Current)	(413.01)	(98.46)
Increase/(Decrease) in Other current liabilities (Current)	(723.83)	187.33
	(2.47)	**548.67**
Cash Generated from / (used) in Operations	**(167.57)**	**(1,404.36)**
Income tax refund received	118.67	-
Income Taxes Paid	-	601.06
Net Cash Flow from Operating Activities	**(48.90)**	**(803.30)**
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Payment for Purchase of Property, Plant and Equipment	-	-
Interest Received	45.66	106.53
(Increase)/ Decrease in Other Bank balances	-	300.00
Net Cash Flow From Investing Activities	**45.66**	**406.53**
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from Equity Share allotment (including pending allotment)	-	-
Net Cash Inflow/ (Outflow) From Financing Activities	-	-
D. Net Increase/(Decrease) in Cash and Cash Equivalents	**(3.24)**	**(396.77)**
Cash and cash equivalents at the beginning of the year	**27.38**	**424.15**
Cash and cash equivalents at the end of the year	**24.14**	**27.38**

The accompanying notes 1 to 29 form an integral part of financial statements.

In terms of our report of even date attached

For Pawan Chadha & Associates
Chartered Accountants
Firm Registration No.
FRN: 014235N

PAWAN CHADHA & ASSOCIATES * FRN 014235N * Chartered Accountants

PAWAN CHADHA
PARTNER
Mem. No.: 093430
UDIN: 26093430WJUWIA9448

Place : New Delhi
Date : May 11, 2026

On Behalf of Board of Directors
For Soultrax Studios Private Limited

For SOULTRAX STUDIOS PVT. LTD.
Authorised Signatory

SIDDHANT BHATIA
DIRECTOR
DIN :03016879

Place : New Delhi
Date : May 11, 2026

For SOULTRAX STUDIOS PVT. LTD.
Authorised Signatory

MALLIKA BHATIA
DIRECTOR
DIN :03016904

Place : New Delhi
Date : May 11, 2026

SOULTRAX STUDIOS PRIVATE LIMITED
CIN:U22219DL2022PTC394943
Statement of Changes in Equity

(a) Equity share capital *Figures in '000*

For the year ended March 31, 2026	
Equity shares of Rs. 10 each issued, subscribed and fully paid up	
As at April 01, 2025	**232.68**
Changes in equity share capital during the year	-
As at March 31, 2026	**232.68**
For the period ended 31 March 2025	
Equity shares of Rs. 10 each issued, subscribed and fully paid up	
As at April 01, 2024	**232.68**
Changes in equity share capital during the period	-
As at March 31, 2025	**232.68**

Statement of Changes in Equity

(b) Other equity (Refer Note 10) *Figures in '000*

Particulars	Reserves and Surplus		Total
	Securities Premium	Retained Earnings	
Balance as at April 1, 2025	**20,764.42**	**(22,762.60)**	**(1,998.18)**
Profit/ (Loss) for the period	-	(1,151.70)	**(1,151.70)**
Total comprehensive income for the quarter	-	**(1,151.70)**	**(1,151.70)**
Balance as at March 31, 2026	**20,764.42**	**(23,914.30)**	**(3,149.88)**
Balance as at April 1, 2024	**20,764.42**	**(19,883.84)**	**880.58**
Profit for the year	-	(2,878.76)	(2,878.76)
Total comprehensive income for the quarter	-	**(2,878.76)**	**(2,878.76)**
Balance as at March 31, 2025	**20,764.42**	**(22,762.60)**	**(1,998.18)**

Nature and purpose of reserves:
Securities premium:
Securities premium is the premium recorded on issue of shares. The reserve is utilised in accordance with the provisions of the Act.

The accompanying notes 1 to 29 form an integral part of financial statements.

In terms of our report of even date attached

For Pawan Chadha & Associates
Chartered Accountants
Firm Registration No.
FRN 014235N

PAWAN CHADHA
PARTNER
Mem. No.: 093430
UDIN: 26093430WJTWIA9448

Place : New Delhi
Date : May 11, 2026

On Behalf of Board of Directors
For Soultrax Studios Private Limited

For SOULTRAX STUDIOS PVT. LTD.
Authorised Signatory

SIDDHANT BHATIA
DIRECTOR
DIN :03016879

Place : New Delhi
Date : May 11, 2026

For SOULTRAX STUDIOS PVT. LTD.
Authorised Signatory

MALLIKA BHATIA
DIRECTOR
DIN :03016904

Place : New Delhi
Date : May 11, 2026

SOULTRAX STUDIOS PRIVATE LIMITED
CIN:U22219DL2022PTC394943
NOTES TO THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

NOTE 3

Property, Plant and Equipment

As at March 31, 2026 (Year Ended)

Figures in '000

ASSET	GROSS CARRYING VALUE				ACCUMULATED DEPRECIATION				NET CARRYING VALUE	
	As at 1-Apr-25	Additions	Deductions/ adjustments during the Period	As at 31-Mar-26	As at 1-Apr-25	Depreciation for the period	Deductions/ adjustments during the year	As at 31-Mar-26	As at 31-Mar-26	As at 31-Mar-25
Plant and equipments	4,946.89	-	-	4,946.89	2,547.67	1,028.85	-	3,576.52	1,370.37	2,399.22
Office Equipment	15.50	-	-	15.50	2.91	1.27	-	4.18	11.32	12.59
Furniture & Fixtures	34.50	-	-	34.50	2.28	1.02		3.30	31.20	32.22
	-	-	-	-	-	-	-	-	-	-
TOTAL	4,996.89	-	-	4,996.89	2,552.86	1,031.14	-	3,584.00	1,412.89	2,444.03

As at March 31, 2025 (Year Ended)

Figures in '000

ASSET	GROSS CARRYING VALUE				ACCUMULATED DEPRECIATION				NET CARRYING VALUE	
	As at 1-Apr-24	Additions	Deductions/ adjustments during the Period	As at 31-Mar-25	As at 1-Apr-24	Depreciation for the period	Deductions/ adjustments during the year	As at 31-Mar-25	As at 31-Mar-25	As at 31-Mar-24
Plant and equipments	4,946.89	-	-	4,946.89	1,518.82	1,028.85	-	2,547.67	2,399.22	3,428.07
Office Equipment	15.50	-	-	15.50	1.64	1.27	-	2.91	12.59	13.86
Furniture & Fixtures	34.50	-	-	34.50	1.26	1.02		2.28	32.22	33.24
TOTAL	4,996.89	-	-	4,996.89	1,521.72	1,031.14	-	2,552.86	2,444.03	3,475.17

1) Property Plant and equipment are stated at cost less accumulated depreciation
2) The company has assessed that there are no indicators of impairment.

For SOULTRAX STUDIOS PVT. LTD.

Authorised Signatory

For SOULTRAX STUDIOS PVT. LTD.

Authorised Signatory

PAWAN CHADHA & ASSOCIATES
Chartered Accountants
FRN 014235N

SOULTRAX STUDIOS PRIVATE LIMITED
CIN:U22219DL2022PTC394943
NOTES TO THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

NOTE 5
Non-Current Assets (Net)

(Figures in 000's)

	As at March 31, 2026	As at March 31, 2025
Tax Receivable from Govt. authorities [Net of Provision for taxation - Rs. Nil (as at 31 March 25: Rs. Nil)]	-	118.67
TOTAL	**-**	**118.67**

NOTE 6
Trade Receivables

(Figures in 000's)

	As at March 31, 2026	As at March 31, 2025
Trade Receivables considered good - Unsecured	49.80	884.30
TOTAL	**49.80**	**884.30**

Trade receivables Ageing Schedule

As at March 31, 2026

(Figures in 000's)

Particulars	Outstanding for following periods from due date of payments					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed trade receivables- considered good	-	27.50	22.30	-	-	49.80
Undisputed trade receivables- considered doubtful	-	-	-	-	-	-
Disputed trade receivables- considered good	-	-	-	-	-	-
Disputed trade receivables- considered doubtful	-	-	-	-	-	-

As at 31 March 2025

(Figures in 000's)

Particulars	Outstanding for following periods from due date of payments					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed trade receivables- considered good	884.30	-	-	-	-	884.30
Undisputed trade receivables- considered doubtful	-	-	-	-	-	-
Disputed trade receivables- considered good	-	-	-	-	-	-
Disputed trade receivables- considered doubtful	-	-	-	-	-	-

NOTE 7
Cash and Cash Equivalents

(Figures in 000's)

	As at March 31, 2026	As at March 31, 2025
Balances with Banks		
- In Current Accounts	14.22	17.46
Cash on Hand	9.92	9.92
TOTAL	**24.14**	**27.38**
Cash and cash equivalent as per Statement of Cash Flows	**24.14**	**27.38**

There are no repatriation restrictions with regard to cash and cash equivalents as at the end of the reporting period and prior periods

NOTE 8
Other Current Assets

	As at March 31, 2026	As at March 31, 2025
Considered good		
Other Receivables*	-	15.63
TOTAL	**-**	**15.63**

*It includes GST input credit available based on Invoices not yet availed in GST Returns

PAWAN CHADHA & ASSOCIATES Chartered Accountants FRN 014235N

For SOULTRAX STUDIOS PVT. LTD.
Authorised Signatory

For SOULTRAX STUDIOS PVT. LTD.
Authorised Signatory

SOULTRAX STUDIOS PRIVATE LIMITED
CIN:U22219DL2022PTC394943
NOTES TO THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

NOTE 9
Statement of Equity Share Capital

(Figures in 000's)

	As at March 31, 2026	As at March 31, 2025
Authorised		
1,00,000 Equity Shares *(31-Mar-25: 1,00,000)* of Rs. 10 each	1,000.00	1,000.00
Issued		
23,268/- *(31-March-25: 23,268)* Equity Shares at Par value of Rs. 10/- each fully paid for cash	232.68	232.68
Subscribed and Fully Paid up		
23,268/- *(31-March-25: 23,268)* Equity Shares at Par value of Rs. 10/- each fully paid for cash	232.68	232.68
TOTAL	**232.68**	**232.68**

NOTES:

a) The reconciliation of number of equity shares outstanding and the amount of share capital at the beginning and at the end of the reporting year:

	As at March 31, 2026		As at March 31, 2025	
	No. of Shares	INR	No. of Shares	INR
Shares outstanding at the beginning of the year	23,268.00	232.68	23,268.00	232.68
Add: Shares issued during the quarter/period	-	-	-	-
Shares outstanding at the end of the year	**23,268.00**	**232.68**	**23,268.00**	**232.68**

b) Terms / rights attached to equity shares:

The Company has only one class of equity shares having a par value of Rs. 10/- per share. Each shareholder is entitled to vote in proportion to his share of the paid up equity capital of the Company except upon voting by "Show of hands" where one share shareholder is entitled to one vote. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company in proportion to their shareholdings. The Shareholders are entitled to receive dividend in proportion to the amount of paid up equity shares held by them. The Company has not declared any dividend during the last three financial years.

c) Details of shareholders holding more than 5% shares in the Company:

Name of the Shareholder	As at March 31, 2026		As at March 31, 2025	
	No. of Shares	% held	No. of Shares	% held
Siddhant Bhatia	5,285	22.71%	5,285	22.71%
Mallika Thakkar	5,285	22.71%	5,285	22.71%
Signal Analytics Pvt Ltd	12,698	54.57%	12,698	54.57%
	23,268		**23,268**	

d) Details of shares held by Promoters:
As at March 31, 2026

Name of the Promoter	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of Total Shares	% change during the year
Siddhant Bhatia	5,285	-	5,285	22.71%	NA
Mallika Thakkar	5,285	-	5,285	22.71%	NA
Signal Analytics Pvt Ltd	12,698	-	12,698	54.57%	NA
	23,268	-	**23,268**	100.00%	**0.00%**

As at 31 March 2025

Name of the Promoter	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of Total Shares	% change during the year
Siddhant Bhatia	5,285	-	5,285	22.71%	NA
Mallika Thakkar	5,285	-	5,285	22.71%	NA
Signal Analytics Pvt Ltd	12,698		12,698	54.57%	NA
	23,268	-	**23,268**	100.00%	**0.00%**

PAWAN CHADHA & ASSOCIATES Chartered Accountants FRN 014235N

For SOULTRAX STUDIOS PVT. LTD.
Authorised Signatory

For SOULTRAX STUDIOS PVT. LTD.
Authorised Signatory

(Contd.)

e) Capital Management

The primary objective of the Company's capital management is to ensure that it maintains an efficient capital structure and healthy capital ratios to support its business and maximize shareholder value. The Company makes adjustments to its capital structure based on economic conditions or its business requirements. To maintain / adjust the capital structure the Company may make adjustments to dividend paid to its shareholders or issue new shares.

The Company monitors capital using the metric of Net Debt to Equity. Net Debt is defined as borrowings less cash and cash equivalents, fixed deposits and readily redeemable investments. The company has no borrowings as on the reporting date.

NOTE 10

(b) Other equity

(Figures in 000's)

Particulars	Reserves and Surplus		Total
	Securities Premium	Retained Earnings	
Balance as at April 1, 2025	**20,764.42**	**(22,762.60)**	**(1,998.18)**
Profit/ (Loss) for the period	-	(1,151.70)	(1,151.70)
Total comprehensive income for the quarter	**-**	**(1,151.70)**	**(1,151.70)**
Balance as at March 31, 2026	**20,764.42**	**(23,914.30)**	**(3,149.88)**
Balance as at April 1, 2024	**20,764.42**	**(19,883.84)**	**880.58**
Profit for the year	-	(2,878.76)	(2,878.76)
Total comprehensive income for the quarter	**-**	**(2,878.76)**	**(2,878.76)**
Balance as at March 31, 2025	**20,764.42**	**(22,762.60)**	**(1,998.18)**

Nature and purpose of reserves:

Securities premium:

Securities premium is the premium recorded on issue of shares. The reserve is utilised in accordance with the provisions of the Act.

NOTE 11

Borrowings

(Figures in 000's)

	As at March 31, 2026	As at March 31, 2025
Loan received from related parties*	691.94	407.71
TOTAL	691.94	407.71
* Includes dues to related parties (Refer Related Party Transaction Note. 21)	691.94	407.71

For SOULTRAX STUDIOS PVT. LTD.

Authorised Signatory

For SOULTRAX STUDIOS PVT. LTD.

Authorised Signatory

RAWAN CHADHA & ASSOCIATES
Chartered Accountants
ICAI
FRN 014235N
Gurgaon

SOULTRAX STUDIOS PRIVATE LIMITED
CIN:U22219DL2022PTC394943
NOTES TO THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2025

NOTE 12

Trade Payables

(Figures in 000's)

	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of micro enterprises and small enterprises*	190.40	190.40
Total outstanding dues of creditors other than micro enterprises and small enterprises	1302.91	1302.91
TOTAL	**1,493.30**	**1,493.30**
* Includes dues to related parties (Refer Related Party Transaction Note. 21)	158.90	158.90

As at March 31, 2026

(Figures in 000's)

Particulars	Outstanding for following periods from due date of payments				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	-	190.40	-	190.40
Others	-	337.28	965.63	-	1,302.91
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-

As at March 31, 2025

(Figures in 000's)

Particulars	Outstanding for following periods from due date of payments				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	190.40	-	-	190.40
Others	337.28	965.63	-	-	1,302.91
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-

There are no Micro, Small and Medium Enterprises, to whom the Company owes dues, which are outstanding for more than 45 days as at the balance sheet date. The above information regarding Micro, Small and Medium Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company. This has been relied upon by the auditors.

(Figures in 000's)

Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006	**As at March 31, 2026**	**As at March 31, 2025**
(i) Principal amount remaining unpaid and not due for payment to MSME suppliers as at the end of the accounting year:	Nil	Nil
(ii) Principal amount and interest due thereon remaining unpaid to MSME suppliers as at the end of the accounting year:		
-Principal	156.58	156.58
-Interest	33.82	33.82
(iii) The amount of interest paid along with the amounts of the payment made to the MSME supplier beyond the appointed day	Nil	Nil
(iv) The amount of interest due and payable for the year	Nil	Nil
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year	Nil	Nil
(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	Nil	Nil

NOTE 13
Other Financial Liabilities (Current)

(Figures in 000's)

	As at March 31, 2026	As at March 31, 2025
Provision for expenses*	512.65	925.66
Director's Remuneration Payable*	1,718.92	1,718.92
TOTAL	**2,231.57**	**2,644.58**
* Includes dues to related parties (Refer Related Party Transaction Note. 21)	1,718.92	1,718.92

NOTE 14
Other Current Liabilities

(Figures in 000's)

	As at March 31, 2026	As at March 31, 2025
GST Payable (net)	-	161.87
Other Statutory Dues	-	561.96
TOTAL	-	**723.83**

PAWAN CHADHA & ASSOCIATES Chartered Accountants FRN 014235N

For SOULTRAX STUDIOS PVT. LTD.

For SOULTRAX STUDIOS PVT. LTD.

Authorised Signatory

NOTE 15

Revenue from Operations

(Figures in 000's)

	Year ended March 31, 2026	Year ended March 31, 2025
Production Revenue*	45.00	3,060.34
TOTAL	**45.00**	**3,060.34**
* Includes income from related party (Refer Related Party Transaction Note. 23)	-	-

i) **Contract Balances as at:**

(Figures in 000's)

	Year ended March 31, 2026	Year ended March 31, 2025
Trade receivables	49.80	884.30
Contract Assets (Unbilled Revenue)	-	-
Contract Liabilities	-	-

ii)

(Figures in 000's)

	Year ended March 31, 2026	Year ended March 31, 2025
Revenue recognised in the period from: Amounts included in contract liability at the beginning of the period	-	-
Invoice raised in the period from: Amounts included in the contract assets at the beginning of the period	-	-

iii) **Revenue disaggregation by geography is as follows:**

(Figures in 000's)

Geography	Year ended March 31, 2026	Year ended March 31, 2025
India	45.00	3,060.34
Others	-	-
Total	**45.00**	**3,060.34**

iv) **Revenue disaggregation by industry vertical is as follows:**

(Figures in 000's)

Industry vertical	Year ended March 31, 2026	Year ended March 31, 2025
Advertising, Media Production and Content Creation	45.00	3,060.34
Total	**45.00**	**3,060.34**

Performance obligations and remaining performance obligations:

The remaining performance obligation disclosure provides the aggregate amount of the transaction price yet to be recognized as at the end of the reporting period and an explanation as to when the Company expects to recognize these amounts in revenue.

Applying the practical expedient as given in para 121 of Ind AS 115, the Company has not disclosed the remaining performance obligation related disclosures for contracts where the performance obligation is part of a contract that has an original expected duration of one year or less and where the revenue recognized corresponds directly with the value to the customer of the entity's performance completed to date, typically those contracts where invoicing is on time and material basis.

As all the open contracts as on the reporting date are either with original expected duration of one year or less or are time and material contracts no disclosure pertaining to remaining performance obligation is required.

NOTE 16

Other Income

(Figures in 000's)

	Year ended March 31, 2026	Year ended March 31, 2025
Miscellaneous Income	-	0.25
Interest Income	-	12.87
Interest on IT Refund	45.66	93.41
Sundry balances written back	-	-
TOTAL	**45.66**	**106.53**

For SOULTRAX STUDIOS PVT. LTD.

Authorised Signatory

For SOULTRAX STUDIOS PVT. LTD.

Authorised Signatory

PAWAN CHADHA & ASSOCIATES * Chartered Accountants * FRN: 014335N Gurgaon New Delhi

SOULTRAX STUDIOS PRIVATE LIMITED
CIN:U22219DL2022PTC394943
NOTES TO THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

NOTE 17
Employee Benefits Expense

(Figures in 000's)

	Year ended March 31, 2026	Year ended March 31, 2025
Salaries and Wages*	-	2,640.82
Staff Welfare Expenses	-	38.42
TOTAL	**-**	**2,679.24**
* Includes payment to related party (Refer Related Party Transaction Note. 21)	-	1,200.00

NOTE 18
Depreciation and Amortisation

(Figures in 000's)

	Year ended March 31, 2026	Year ended March 31, 2025
Depreciation and Amortisation - Other assets	1,032.26	1,032.26
TOTAL	**1,032.26**	**1,032.26**

NOTE 19
Other Expenses

(Figures in 000's)

	Year ended March 31, 2026	Year ended March 31, 2025
Film Production Cost	-	1,711.73
Accounting Charges	-	60.00
Audit Fees	50.00	90.00
Bank Charges	-	0.26
Internet Charges	-	12.00
Shared Demat Expenes	-	5.00
Electricity Expenses	-	137.50
Rent	-	180.00
Travelling Expenses	-	73.65
Legal & Professional Charges	160.00	64.00
Miscellaneous Expenses	0.10	-
TOTAL	**210.10**	**2,334.14**
* Includes payment to related party (Refer Related Party Transaction Note. 21)	156.80	201.00

Auditor's Remuneration

(Figures in 000's)

	Year ended March 31, 2026	Year ended March 31, 2025
As Auditors	50.00	90.00
TOTAL	**50.00**	**90.00**

NOTE 20
Earnings per share

	Year ended March 31, 2026	Year ended March 31, 2025
Net Profit After Tax	**(1,151.70)**	**(2,878.76)**
Number of Shares outstanding at the beginning of the year	23.27	23.27
Add: Shares issued during the quarter/period	-	-
Number of Shares outstanding at the end of the year	23.27	23.27
Weighted Average Number of Equity Shares		
For calculating Basic EPS	23.27	23.27
For calculating diluted EPS	23.27	23.27
Earnings Per Share Before and After Extraordinary Items		
(Face Value Rs. 10)		
Basic (Rs.)	(49.50)	(123.72)
Diluted (Rs.)	(49.50)	(123.72)

For SOULTRAX STUDIOS PVT. LTD.

Authorised Signatory

PAWANCHADHA & ASSOCIATES
FRN: 014235N
Gurgaon
New Delhi
Chartered Accountants

For SOULTRAX STUDIOS PVT. LTD.

Authorised Signatory

NOTES TO THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2026

NOTE 21 : RELATED PARTY DISCLOSURES

A) Related Parties and their Relationship

a) Holding

Name of the Holding	Country	% Holding as at March 31, 2026	% Holding as at March 31, 2025
Signal Analytics Private Limited (From 27th May 2022)*	India	54.57%	54.57%

* *Subsidiary of Signal Analytics Private Limited*

b) Companies under common Control with whom transactions have taken place

Soultrax Productions Private Limited

c) Key Management Personnel (KMP) and Relatives

i)	Siddhant Bhatia	Director
ii)	Mallika Bhatia	Director

B) The Related Party Transactions are as under : *(Figures in 000's)*

Particulars of Transactions	Year Ended March 31, 2026	Year Ended March 31, 2025
(i) Transactions with Key Managerial Personnel and Relatives		
Remuneration paid to directors and KMP (including employer's contribution to PF)		
Siddhant Bhatia	-	1,200.00
	-	**1,200.00**
Loan given by the Director to the Company		
Mallika Bhatia	731.93	1,310.93
	731.93	**30.00**
Loan Repaid by the company		
Mallika Bhatia	604.50	903.22
	604.50	**903.22**
Reimbursement of expenses to directors & KMP		
Siddhant Bhatia	-	65.00
Mallika Bhatia	-	48.78
	-	**1,234.27**
Commission Expenses to Directors		
Mallika Bhatia	156.80	199.00
	156.80	**199.00**
(ii) Companies under common Control with whom transactions have		
Reversal of Rent Expenses		
Soultrax Productions Private Limited	-	2.00
	-	**2.00**
Expenses incurred on behalf of Company and Reimbursed		
Soultrax Productions Private Limited	-	1,251.00
	-	**1,251.00**

Notes

(a) Transactions with the related parties have been reported since the date they become related.

(b) The above figure of managerial remuneration excludes provision for retirement benefits which is done for the company as a whole.

For SOULTRAX STUDIOS PVT. LTD.

Authorised Signatory

For SOULTRAX STUDIOS PVT. LTD.

Authorised Signatory

PAWAN CHADHA & ASSOCIATES * Chartered Accountants * FRN 014235N

SOULTRAX STUDIOS PRIVATE LIMITED
CIN:U22219DL2022PTC394943
NOTES TO THE FINANCIAL STATEMENTS AS AT AND FOR THE YEARD ENDED MARCH 31, 2026

NOTE 21 : RELATED PARTY DISCLOSURES (Contd.)

C) The Related Party Transactions are as under :

(Figures in 000's)

	Companies Under Common Control		Key Management Personnel and Relatives		Total	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Outstanding Balances						
Payables						
Remuneration Payable to Directors & KMP						
Siddharth Bhatia			1,718.92	1,718.92	**1,718.92**	**1,718.92**
Loan given by the Director to the Company						
Mallika Bhatia			691.94	407.71	**691.94**	**407.71**
Reimbursement of expenses						
Soultrax Prodictions Private Limited	156.58	156.58			**156.58**	**156.58**
Interest Payable On Outstanding Dues under MSMED Act,2006						
Soultrax Prodictions Private Limited	2.32	2.32			**2.32**	**2.32**

NOTE 22

Financial Statements indicate that the company has accumulated losses and its net worth has been fully eroded , the company has incurred a net losses till previous year, these conditions indicate the existence of a material uncertainty that may cast significant doubt about the company's ability to continue as a going concern. However, the financial statements of the company have been prepared on a going concern basis.

NOTE 23

As per financial statements ,the remuneration payable to director, Siddhant Bhatia amounting to INR.1,718.92 ('000s) is still outstanding as on 31.03.2026

For SOULTRAX STUDIOS PVT. LTD.

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NOTE 24 : FINANCIAL INSTRUMENTS

A. Accounting classification and fair values

Carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy, are presented below. It does not include the fair value information for financial assets and financial liabilities not measured at fair value if the carrying amount is a reasonable approximation of fair value.

(Figures In 000's)

As at March 31, 2026	Carrying amount / Fair Value				Fair value Hierarchy			
	FVTPL	FVTOCI	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
Financial assets								
Non Current								
Current								
Trade receivables	-	-	49.80	49.80	-	-	49.80	49.80
Cash and cash equivalents	-	-	24.14	24.14	-	-	24.14	24.14
	-	-	**73.94**	**73.94**	-	-	**73.94**	**73.94**
Financial liabilities								
Non Current								
Current								
Trade and other payables	-	-	1493.30	1,493.30	-	-	1,493.30	1,493.30
Other Current Financial Liabilities	-	-	2231.57	2,231.57	-	-	2,231.57	2,231.57
	-	-	**3724.87**	**3,724.87**	-	-	**3,724.87**	**3,724.87**

(Figures In 000's)

As at March 31, 2025	Carrying amount / Fair Value				Fair value Hierarchy			
	FVTPL	FVTOCI	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
Financial assets								
Non Current								
Current								
Trade receivables	-	-	884.30	884.30	-	-	884.30	884.30
Cash and cash equivalents	-	-	27.38	27.38	-	-	27.38	27.38
	-	-	**911.68**	**911.68**	-	-	**911.68**	**911.68**
Financial liabilities								
Non Current								
Current								
Trade and other payables	-	-	1,493.30	1,493.30	-	-	1,493.30	1,493.30
Other Current Financial Liabilities	-	-	2,644.58	2,644.58	-	-	2,644.58	2,644.58
Other Current Liabilities	-	-	723.83	723.83	-	-	723.83	723.83
	-	-	**4,861.71**	**4,861.71**	-	-	**4,861.71**	**4,861.71**

Fair value hierarchy

The fair value hierarchy is based on inputs to valuation techniques that are used to measure fair value that are either observable or unobservable and consists of the following three levels:

- Level 1 — Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2 — Inputs are other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3 — Inputs are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

The cost of unquoted investments included in Level 3 of fair value hierarchy approximate their fair value because there is a wide range of possible fair value measurements and the cost represents estimate of fair value within that range.

For SOULTRAX STUDIOS PVT. LTD.

Authorised Signatory

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B. Measurement

Valuation techniques and significant unobservable inputs
The following tables show the valuation techniques used in measuring Level 2 and Level 3 fair values, as well as the significant unobservable inputs used.

Financial instruments measured at fair value

Type	Valuation technique	Significant unobservable inputs	Inter-relationship between significant unobservable inputs and fair value measurement
Investment in equity shares of private limited companies	Discounted cash flow (DCF) method	Future estimated free cash flows available to the equity holders. This method takes into account the inherent strength of the business to generate cash flows	A 1% increase or decrease in the estimated discounted cash flow of the company is not likely to have any significant impact on the fair valuation of the equity instruments.
	Market Comparable Method (MCM)	The market price of comparable companies or businesses that are available in the public domain serve as a good indicator. These comparable reflects industry trends, business risk, market growth etc.	An average of the performances of the comparable companies / businesses with relatively larger sample size reduces the risk of having a significant impact on the fair valuation of the equity instruments.
Investment in preference shares of private limited companies	Discounted cash flow (DCF) method	Future estimated free cash flows available to the equity holders. This method takes into account the inherent strength of the business to generate cash flows	A 1% increase or decrease in the estimated discounted cash flow of the company is not likely to have any significant impact on the fair valuation of the preference instruments.

For SOULTRAX STUDIOS PVT. LTD.
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New Delhi

NOTE 25 : FINANCIAL RISK MANAGEMENT

The activities of the Company exposes it to a number of financial risks namely market risk, credit risk and liquidity risk. The Company seeks to minimize the potential impact of unpredictability of the financial markets on its financial performance.

A. MANAGEMENT OF MARKET RISK:

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises of three types of risks: interest rate risk, price risk and currency rate risk. Financial instruments affected by market risk includes borrowings, investments and derivative financial instruments.

(i) Management of interest rate risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company does not have any exposure to interest rate risks since it has no borrowings.

(ii) Management of price risk:

The Company invests its surplus funds in various unlisted equity and preference shares. Investments in unlisted equities and preference shares are susceptible to market price risk, arising from changes in availability of future free cash flow which may impact the return and value of the investments. The company mitigates this risk by periodically evaluating the performances of the investee company.

(iii) Management of currency risk:

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company has foreign currency trade receivables and is therefore exposed to foreign exchange risk. The Company mitigates the foreign exchange risk by setting appropriate exposure limits and periodic monitoring of the exposures. The exchange rates have been volatile in the recent years and may continue to be volatile in the future. Hence the operating results and financials of the Company may be impacted due to volatility of the rupee against foreign currencies.

B. MANAGEMENT OF CREDIT RISK:

Credit risk refers to the risk of default on its obligations by a counterparty to the Company resulting in a financial loss to the Company. The Company is exposed to credit risk from its operating activities (trade receivables) and from its financing activities including investments in unlisted securities, foreign exchange transactions and financial instruments.

Credit risk from trade receivables is managed through the Company's policies, procedures and controls relating to customer credit risk management by establishing credit limits, credit approvals and monitoring creditworthiness of the customers to which the Company extends credit in the normal course of business. Outstanding customer receivables are regularly monitored. The Company has no concentration of credit risk as the customer base is widely distributed.

Other receivables consist primarily of security deposits, advances to employees and other receivables. The risk of default is assessed as low.

Security deposits includes amounts due in respect of certain lease contracts.

The risk of default is considered low as the counterparties represent apart from the governmental authority large, well established companies within India.

Credit risk from investments of surplus funds is managed by the Company's treasury in accordance with the Board approved policy and limits. Investments of surplus funds are made only with those counterparties who meet the minimum threshold requirements as prescribed by the Board. The Company monitors the financial strength of its counter parties and adjusts its exposure accordingly.

Credit risk on cash and cash equivalents is assessed as low risk as the company does not have any deposits and the entire amount represents balance in current account with banks

Credit risk for trade receivables is evaluated as follows

The carrying amount of following financial assets represents the maximum credit exposure:

Expected credit loss for trade receivables and unbilled revenue under simplified approach

For SOULTRAX STUDIOS PVT. LTD.

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PAWAN CHADHA & ASSOCIATES Chartered Accountants FRN. 014235N Gurgaon

For SOULTRAX STUDIOS PVT. LTD.

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NOTE 25 : FINANCIAL RISK MANAGEMENT (Contd.)

As at March 31, 2025

(Figures in 000's)

Trade Receivables	Overdue for a period of less than a year	Overdue for a period of more than a year	Total
Gross carrying amount	27.50	22.30	49.80
Expected credit loss rate	0.00%	0.00%	-
Expected credit loss (provision for credit loss)	-	-	-
Carrying amount of trade receivables	**27.50**	**22.30**	**49.80**

As at March 31, 2024

(Figures in 000's)

Trade Receivables	Overdue for a period of less than a year	Overdue for a period of more than a year	Total
Gross carrying amount	862.00	-	862.00
Expected credit loss rate	0.00%	0.00%	0.00%
Expected credit loss (provision for credit loss)	-	-	-
Carrying amount of trade receivables	**862.00**	**-**	**862.00**

Management believes that the unimpaired amounts are still collectible in full, based on historical payment behaviour and extensive analysis of customer credit risk, including underlying customers' credit ratings if they are available.

C. MANAGEMENT OF LIQUIDITY RISK:

Liquidity risk is the risk that the Company may not be able to meet its present and future cash obligations without incurring unacceptable losses. The Company's objective is to maintain at all times, optimum levels of liquidity to meet its obligations. The Company closely monitors its liquidity position and has a robust cash management system in place.

Exposure to liquidity risk

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted, and include estimated interest payments.

(Figures in 000's)

		Contractual cash flows				
March 31, 2026	**Carrying amount**	**Total**	**Less than 1 Year**	**1-2 years**	**2-5 years**	**More than 5 years**
Non-derivative financial liabilities						
Trade and other payables	1,493.30	337.28	-	337.28	-	-
Other Financial Liabilities	2,231.57	2,231.57	2,231.57	-	-	-
Borrowings	691.94	691.94	691.94	-	-	-

(Figures in 000's)

		Contractual cash flows				
March 31, 2025	**Carrying amount**	**Total**	**Less than 1 Year**	**1-2 years**	**2-5 years**	**More than 5 years**
Non-derivative financial liabilities						
Trade and other payables	1,493.30	1,493.30	1,493.30	-	-	-
Other Financial Liabilities	2,644.58	2,644.58	2,644.58	-	-	-
Borrowings	407.71	407.71	407.71	-	-	-

For SOULTRAX STUDIOS PVT. LTD.

Authorised Signatory

For SOULTRAX STUDIOS PVT. LTD.

Authorised Signatory

PAWAN CHADHA & ASSOCIATES Chartered Accountants FRN: 014235N Gurgaon New Delhi

SOULTRAX STUDIOS PRIVATE LIMITED
CIN:U22219DL2022PTC394943

NOTES TO THE FINANCIAL STATEMENTS AS AT AND FOR THE YEARD ENDED MARCH 31, 2026

NOTE 26: Commitments and Contingencies

As at 31 March 2026, Company does not have any outstanding contingent liabilities and commitments

On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced employee benefits. The Company has assessed the financial implications of these changes and has no impact on employee benefits expense in the Statement of Profit and Loss for the year ended March 31, 2026

NOTE 27: Events after the reporting period

There were no events that occurred after the reporting period i.e. 31 March, 2026 upto the date of approval of financial statements that require any adjustment to the carrying value of assets and Liabilities.

NOTE 28: Ratio Analysis

Sr.No	Ratio	Numerator	Denominator	31st March 2026	31st March 2025	% Change	Reasons for Variance
1	Current Ratio	Current Asset	Current Liabilities	0.02	0.18	-90%	Due to reduction in sales leads to lower accounts receivable and inefficient working capital management lead to an imbalance between the timing of receivables and payables
2	Debt-Equity Ratio	Total Debt	Shareholder's Equity	-	-	0%	Debt Free Company
3	Debt Service Coverage Ratio	Earnings for Debt Service = Net Profit after tax + Non-Cash Operating expenses	Debt Service = Interest & Lease Payments + Principal Repayments	-	-	0%	Relates to Interest cost on lease liability
4	Return on Equity Ratio	Net Profit after tax - Preference Dividend	Average Shareholder's Equity	0.39	1.63	-76%	Loss during the year
5	Inventory turnover ratio	Cost of Goods Sold	Average Inventory	N.A.	N.A.	N.A.	No Inventory
6	Trade Receivable turnover ratio	Net Credit Sales = Gross Credit Sales - Sales returns	Average Trade Receivable	0.10	5.17	-98%	Due to decrease in Sales
7	Trade Payable turnover ratio*	Net Credit Purchase = Gross Credit Purchase - Purchase returns	Average Trade Payables	0.14	1.78	-92%	Due to decrease in purchases
8	Net Capital Turnover Ratio	Net Sales = Total Sales - Sales Return	Working Capital = Current Assets - Current Liabilities	(0.01)	(0.70)	-99%	Due to decrease in Sales
9	Net Profit Ratio	Net Profit	Net Sales = Total Sales - Sales Return	(25.59)	(0.94)	2621%	Due to decrease in sales and loss during the year
10	Return on Capital Employed Ratio	Earning before interest and tax	Capital employed = Tangible Networth + Total Debt + Deferred Tax	0.04	1.05	-96%	Due to revenue have declined, it lead to lower operating profit, impacting the ROCE negatively.
11	Return on Investment	Interest (Finance Income)	Investments	NA	NA	NA	-

* Trade payable turnover ratio is updated for March 31, 2025

For SOULTRAX STUDIOS PVT. LTD.

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For SOULTRAX STUDIOS PVT. LTD.

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SOULTRAX STUDIOS PRIVATE LIMITED
CIN:U22219DL2022PTC394943
NOTES TO THE FINANCIAL STATEMENTS AS AT AND FOR THE YEARD ENDED MARCH 31, 2026

NOTE 29: Disclosure as per Schedule III of Companies Act, 2013

(i) The Company doesn't hold any immovable property whose title deeds are not held in the name of the Company.
(ii) The Company does not have any benami properties. There are no proceedings initiated or pending against the Company for holding Benami property under Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules thereunder.
(iii) The Company doesn't hold any Investment property hence the fair value of investment property (as measured for disclosure purposes in the financial statements) based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation)
(iv) The Company has not revalued its Property, Plant and Equipment (including Right of used assets) hence the revaluation based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017 is not applicable.
(v) The Company has not revalued its intangible assets hence the revaluation based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017 is not applicable.
(vi) The Company has not granted any loans or advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under the CompaniesAct, 2013), either severally or jointly with any other person that are repayable on demand or without specifying any terms or period of repayment, hence the additional disclosure in terms of the amendments to Schedule III of the Company Act, 2013 is not applicable.
(vii) The Company is not declared as a 'wilful defaulter' by any bank or financial institution or other lender, hence the additional disclosure in terms of the amendments to Schedule III of the Company Act, 2013 is not applicable.
(viii) The Company does not have any transactions and there are no outstandingbalance with struck off companies under section 248 of Companies Act 2013 or section 560 of Companies Act 1956.
(ix) There is no charges or satisfaction yet to be registered with Registrar of Companies (ROC).
(x) The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017, hence the additional disclosure in terms of the amendments to Schedule III of the Company Act, 2013 is not applicable.
(xi) The Company has not borrowed funds from Banks or Financial institutions, hence the additional disclosure in terms of the amendments to Schedule III of the Company Act, 2013 is not applicable
(xii) The Company has not invested (either borrowed funds or share premium or any other source or kind of funds) to any other person(s) or entity(ies) including Foreign entities (Intermediaries), hence the additional disclosure in terms of the amendments to Schedule III of the Company Act, 2013 is not applicable
(xiii) No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, hence the additional disclosure in terms of the amendments to Schedule III of the Company Act, 2013 is not applicable
(xiv) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entity(ies) (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
(xv) The Company has not received any fund from any other person(s) or entity(ies), including foreign entity(ies) (funding party) with the understanding (whether recorded in writing or otherwise) that the funding party shall;
(a) directly or indirectly lend or invest in other persons or entities indentified 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.
(xvi) The Company has no such transactions which are not reported in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961), unless there is immunity for disclosure under any scheme and the company also has no such previously unrecorded income and related assets which needs to be recorded in the books of account during the year.
(xvii) The company is not covered under section 135 of the Companies Act, 2013 in the current Financial year, hence the additional disclosure in terms of the amendments to Schedule III of the Company Act, 2013 is not applicable.
(xviii) The Company has not traded or invested in crypto currency or virtual currency, hence the additional disclosure in terms of the amendments to Schedule III of the Company Act, 2013 is not applicable

For Pawan Chadha & Associates
Chartered Accountants
Firm Registration No.
FRN: 014235N

PAWAN CHADHA
PARTNER
Mem. No.: 093430
UDIN: 26093430WJUWIA9448

Place: New Delhi
Date : May 11, 2026

On Behalf of Board of Directors
For Soultrax Studios Private Limited

For SOULTRAX STUDIOS PVT. LTD.
Authorised Signatory

SIDDHANT BHATIA
DIRECTOR
DIN :03016879

Place : New Delhi
Date : May 11, 2026

For SOULTRAX STUDIOS PVT. LTD.
Authorised Signatory

MALLIKA BHATIA
DIRECTOR
DIN :03016904

Place : New Delhi
Date : May 11, 2026