T. MOHAN & ASSOCIATES
Chartered Accountants

Plot # 87 & 88, Flat # 201
Panduranga Hills, Sainagar Road
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INDEPENDENT AUDITORS' REPORT

To
The Members of Straton Business Solutions Private Limited
Hyderabad.

Report on the Financial Statements

We have audited the accompanying financial statements of **Straton Business Solutions Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

Opinion

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 Act in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its Profit and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 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 Companies Act, 2013 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 on financial statement.

Other Information

The Company's Management and the Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the Financial Statements and our auditors' report thereon.

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

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained 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 Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance 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, as amended.

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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 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.

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- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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 Companies Act, 2013, we give in the **Annexure 1** statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

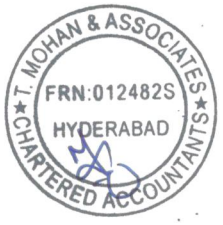
2. As required by Section 143(3) of the Act, we report that:
   We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

   (a) 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;

   (b) the Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income and the Statement of Cash Flows dealt with by this report are in agreement with the books of account;

   (c) in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the Companies (Indian Accounting Standard) Rules, 2015, as amended;

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



(e) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **'Annexure 2'**;

(f) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the Company has not paid any remuneration to its directors during the year.

(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 does not have pending litigations as at 31st March 2026 which would impact the financial position;

ii. The Company has not entered into any long-term contracts including derivative contracts requiring provision under the applicable law or accounting standards, for material foreseeable losses; and

iii. On the basis of information and explanations given to us and on our audit of books of account, there are no dues, required to be transferred to the Investor Education and Protection Fund by the Company.

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

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the 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;

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(c) Based on the audit procedures that have been 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 (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement

v. Based on our examination, which included test checks, the company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 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 the audit trail feature being tampered with.

For **T MOHAN & ASSOCIATES**
Chartered Accountants
Firm Reg. No. 012482S



MOHAN REDDY T
Partner
M.No.239635
UDIN: 26239635CSHNWT3794

Place: Hyderabad
Date: 28-05-2026

"ANNEXURE-1" TO THE INDEPENDENT AUDITORS' REPORT

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2026:

Sl. No	CARO Ref No.	Auditors Report
1	3 (i)	**Fixed Assets**
	3(i)(a)(A)	The Company has maintained proper records showing full particulars, including quantitative details and situation of its property, plant and Equipment.
	3(i)(a)(B)	The Company has not capitalized any intangible assets in the books of the Company and accordingly, the requirement to report on clause 3(i)(a)(B) of the Order is not applicable to the Company
	3(i)(b)	The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the book records and the physical fixed assets have been noticed.
	3(i)(c)	The title deeds of immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in note 1 to the financial statements are held in the name of the Company.
	3(i)(d)	The Company has not revalued its Property, Plant and Equipment (including Right of use assets) or intangible assets during the year ended March 31, 2026
	3(i)(e)	According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
2	3 (ii)	**Inventories**
	3(ii)(a)	The management has conducted physical verification of inventory [including inventory lying with third parties] at reasonable intervals during the year. In our opinion the coverage and the procedure of such verification by the management is appropriate. No Discrepancies were noticed on such physical verification.
	3(ii)(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 year 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.

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3	3(iii)	**Loans given by the Company**
		The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3(iii)(a)to(f) of the Order are not applicable to the Company and hence not commented upon.
4	3(iv)	**Compliance of Section 185 of the Companies Act 2013: Loan to directors, etc**
		In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees, and security.
5	3(v)	**Acceptance of Deposits**
		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 Companies 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.
6	3(vi)	**Maintenance of Cost Records**
		As informed to us, Maintenance of Cost Records specified by the Central Government under sub-section (1) of Section 148 of the Act, is not applicable to the company in respect of the activities carried on by the company.
7	3(vii)	**Deposit of Statutory dues**
	3(vii)(a)	According to the information and explanations given to us and the records of the Company examined by us, in our opinion,The Company is regular in depositing with appropriate authorities 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 other statutory dues, as applicable, with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees state insurance, income tax, sales tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess, professional tax and other material statutory dues were in arrears as at 31 March 2026 for a period of more than six months from the date they became payable.
	3(vii)(b)	There are no dues of goods and services tax, provident fund, employees' state insurance, income tax, sales-tax, service tax, customs duty, excise duty, value added tax, cess, and other statutory dues which have not been deposited on account of any dispute

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8	3(viii)	**Unrecorded Income**
		According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in tax assessments under the Income tax Act, 1961 as income during the year.
9	3(ix)	**Defaults in repayment of loans to Banks and Financial Institutions**
	3(ix)(a)	In our opinion and according to the information and explanations given to us, the Company has not obtained any term loans from banks or financial institutions. The Company has not defaulted in payments to Debenture Holders.
	3(ix)(b)	According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.
	3(ix)(c)	According to the information and explanations given to us by the management, the Company has not obtained any term loans. Accordingly, clause 3 (ix) (c) of the Order is not applicable.
	3(ix)(d)	According to the information and explanation given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been utilised for long term purposes. Accordingly, clause 3(ix)(d) of the Order is not applicable.
	3(ix)(e)	According to the information and explanation given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.
	3(ix)(f)	According to the information and explanation given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.



10	3(x)	**IPO / FPO/ Term loans**
	3(x)(a)	Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (x)(a) of the Order are not applicable to the Company and hence not commented upon.
	3(x)(b)	According to the information and explanation given to us and on the basis of our examinations of the records of the Company, The Company has not made any preferential allotment or private placement of shares /fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company
11	3(xi)	**Frauds by or on the Company**
	3(xi)(a)	Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
	3(xi)(b)	According to the information and explanations given to us, no report under Section 143 (12) of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
	3(xi)(c)	There were no whistle blower complaints received by the Company during the year. Accordingly, clause 3(xi)(c)of the Order is not applicable.
12	3(xii)	**Nidhi Company**
		In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3(xii)(a)to(c) of the Order are not applicable to the Company.
13	3(xiii)	**Related Party Transactions**
		As per the explanations given to us and the records of the Company, in our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
14	3(xiv)	**Internal Audit**
	3(xiv)(a)	The Company does not have an internal audit system and is not required to have an internal audit system under the provisions of Section 138 of the Companies Act, 2013. Therefore, the requirement to report under clause 3(xiv)(a) of the Order is not applicable to the Company.

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15	3(xv)	**Non-cash Transactions with directors**
		In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, clause 3 (xv) of the Order is not applicable to the Company.
16	3(xvi)	**Registration under RBI Act, 1934**
	3(xvi)(a)	In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.
	3(xvi)(b)	The company is not required to be registered under Sec 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3 (xvi)(b) of the Order is not applicable to the Company.
	3(xvi)(c)	The Company is not a Core Investment Company (CIC) as defined in the regulations is made by the Reserve Bank of India. Accordingly, clause 3 (xvi)(c) of the Order is not applicable to the Company.
	3(xvi)(d)	According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, clause 3 (xvi)(d) of the Order is not applicable to the Company.
17	3(xvii)	**Cash Losses during the year**
		The Company has not incurred cash losses in the current year and in the immediately preceding financial year.
18	3(xviii)	**Statutory Auditors' resignation**
		There has been no resignation of the statutory auditors during the year. Accordingly, clause 3 (xviii) of the Order is not applicable to the Company.
	3(xix)	**Financial ratios**
		According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, 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 the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that 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.

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20	3(xx)	**Unspent project funds in ongoing projects**
		In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, clause 3 (xx) of the Order is not applicable to the Company.
21	3(xxi)	**Audit Qualifications**
		In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, the Company does not have any subsidiary. Accordingly, clause 3 (xxi) of the Order is not applicable to the Company.

For **T MOHAN & ASSOCIATES**
CHARTERED ACCOUNTANTS
FRN: 012482S

T. MOHAN & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN:012482S HYDERABAD

MOHAN REDDY T
Partner
M.NO: 239635
UDIN : 26239635CSHNWT3794

Place: Hyderabad
Date: 28.05.2026

Annexure – 2 to the 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 over financial reporting of Straton Business Solutions Private Limited ("the Company") as of 31st March 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 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. 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 Companies Act, 2013.

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 Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. 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 judgment, 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 system over financial reporting.

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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 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 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 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, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 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.

For **T MOHAN & ASSOCIATES**
Chartered Accountants
Firm Reg. No.012482S

Place: Hyderabad
Date: 28-05-2026

T. MOHAN & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN:012482S HYDERABAD

MOHAN REDDY T
Partner
M.No: 239635
UDIN : 26239635CSHNWT3794

STRATON BUSINESS SOLUTIONS PRIVATE LIMITED

1-2-217/10 BANK COLONY,GAGANMAHAL, HYDERABAD-500029

U15122TG2013PTC089719

BALANCE SHEET AS AT 31 st MARCH, 2026

(Amount in Lakhs)

Particulars	Note. No.	31.03.2026	31.03.2025
ASSETS			
Non-Current Assets			
(a) Property, Plant & Equipment	1	568.89	576.33
(c) Financial Assets			
i. Investments		12.00	12.00
ii. Long term Loans & Advances	2	8.80	13.70
Current Assets			
(a) Inventories	3	786.89	828.48
(b) Financial Assets			
i. Trade Receivables	4	430.93	609.44
ii. Cash and cash Equivalents	5	2.49	20.17
iii. Loans & Advances	6	182.91	319.86
(c) Other Current Assets	7	65.68	29.29
Total Assets		**2,058.60**	**2,409.28**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	8	150.00	150.00
(b) Other Equity			
Reserves & Surplus	9	218.33	209.95
Liabilities			
1. Non-Current Liabilities			
(a) Financial Liabilities			
i. Borrowings	10	1,316.88	1,320.54
(b) Deferred Tax Liability	11	5.30	3.97
2. Current Liabilities			
(a) Financial Liabilities			
i. Borrowings	12	236.32	452.21
ii. Trade Payables	13	19.57	145.40
(b) Short-term Provisions	14	112.21	127.22
Total Equity and Liabilities		**2,058.60**	**2,409.28**
NOTES TO ACCOUNTS	22		

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

FOR T MOHAN & ASSOCIATES
CHARTERED ACCOUNTANTS

T. MOHAN & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN:012482S HYDERABAD

(MOHAN REDDY T)
PARTNER
Membership No. : 239635
Firm Reg. No.: 012482S
UDIN : 26239635CSHNWT3794
Palce : Hyderabad
Date : 28.05.2026

For Straton Business Solutions Private Limited

Straton Business Solutions Pvt. Ltd.

SIRISH DAYATA
Director
DIN: 01999844

KRISHNA MOHA N DYTA
Director
DIN: 07444454

STRATON BUSINESS SOLUTIONS PRIVATE LIMITED

1-2-217/10 BANK COLONY,GAGANMAHAL, HYDERABAD-500029

U15122TG2013PTC089719

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31 st MARCH, 2026

(Amount in Lakhs)

Sr. No	Particulars	Note. No.	31.03.2026	31.03.2025
I	Revenue from operations	15	1,111.13	2,702.45
	Less : Excise Duty		-	-
			1,111.13	2,702.45
II	Other Income	16	82.45	111.10
III	***Total Revenue (I + II)***		**1,193.57**	**2,813.55**
IV	***Expenses:***			
	Materials Consumption	17	990.93	2,476.67
	Employement benefit Expenses	18	56.05	102.14
	Financial Cost	19	72.58	148.07
	Depreciation	20	7.44	7.52
	Other Administrative Expenses	21	55.14	48.94
	Total Expenses		**1,182.13**	**2,783.35**
V	Profit before exceptional and extraordinary items and tax	(III - V)	**11.44**	**30.20**
VI	Exceptional Items		-	0.00
VII	Profit before extraordinary items and tax	(V - VI)	**11.44**	**30.20**
VIII	Extraordinary Items			
IX	Profit before tax	(VII - VIII)	**11.44**	**30.20**
X	***Tax expense:***			
	(a) Current tax		1.73	6.70
	(b) Short ProvisionTax for earlier years		-	0.00
	(c) Deferred tax		1.33	1.16
			-	
XI	Profit(Loss) from the perid from continuing operations	(X-XI)	**8.39**	**22.35**
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discounting operations		-	-
XIV	Profit/(Loss) from Discontinuing operations	(XIII - XIV)	-	-
XV	Profit/(Loss) for the period	(XII + XV)	**8.39**	**22.35**
XVI	Earning per equity share:			
	(1) Basic		0.00	0.00
	(2) Diluted		0.00	0.00

Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement

This is the Profit & Loss Statement referred to in our Report of even date.

FOR T MOHAN & ASSOCIATES
CHARTERED ACCOUNTANTS

T. MOHAN & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN:012482S HYDERABAD

(MOHAN REDDY T)
PARTNER
Membership No. : 239635
Firm Reg. No.: 012482S
UDIN : 26239635CSHNWT3794
Palce : Hyderabad
Date : 28.05.2026

For Straton Business Solutions Private Limited

Straton Business Solutions Pvt. Ltd.

SIRISH DAYATA
Director
DIN: 01999844

KRISHNA MQHA N DYTA
Director
DIN: 07444454

STRATON BUSINESS SOLUTIONS PRIVATE LIMITED
1-2-217/10, BANK COLONY,
GAGANMAHAL, HYDERABAD-500029

Cash Flow Statement for the year ended 31st March, 2026 — Rs in Lakhs

	Particulars	FY 2025-26		FY 2024-25	
A	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit Before Tax		**11.44**		**30.20**
	Adjustments for:				
	Depreciation	7.44		7.52	
	Profit on sale of Asset	-		-	
	Preliminery Expenditure writtenoff	-		-	
	Interest received	(0.47)		(1.24)	
	Interest & Finance Charges	72.58		148.07	
			79.55		154.35
	Operating Profit before Working Capital Changes		**90.99**		**184.56**
	Adjustments for:				
	Decrease/(Increase) in Inventories	41.59		(87.21)	
	Decrease/(Increase) in Trade Receivables	178.51		11.33	
	Decrease/(Increase) in Short term loans & advances	136.94		(70.93)	
	Decrease/(Increase) in Other Current Assets	(36.39)		(5.78)	
	Increase/(Decrease) in Provisions	(15.01)		(14.63)	
	Increase/(Decrease) in Short term borrowings	(215.89)		112.09	
	Increase/(Decrease) in Payables	(125.83)	(36.08)	(23.05)	(78.18)
	Cash generated from operations		**54.92**		**106.38**
	Income Taxes paid		**1.73**		**6.70**
	Net Cash flow from Operating activities		**53.19**		**99.68**
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of Fixed Assets	-		(1.27)	
	Sale of Fixed Asset	-		-	
	Increase in Capital WIP	-		-	
	(Increse)/Decrease in Long term Loans & advances	4.90		6.60	
	Net Cash used in Investing activities		**4.90**		**5.33**
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Issue of Equity Share Capital	-		-	
	Decrease in Share Application Money	-		-	
	Increase in Long term borrowings	(3.66)		42.90	
	Interest received	0.47		1.24	
	Interest paid	(72.58)		(148.07)	
	Net Cash used in financing activities		**(75.77)**		**(103.94)**
	Net increase/(decrease) in Cash & Cash Equivalents		**(17.68)**		**1.08**
	Cash and Cash equivalents at the beginning of the year		20.17		19.10
	Cash and Cash equivalents at the end of the year		**2.49**		**20.17**

The above Cash Flow Statement has been prepared using the "Indirect Method" as set out in Accounting Standard 3 on Cash Flow Statement.

FOR T MOHAN& ASSOCIATES
CHARTERED ACCOUNTANTS

(MOHAN REDDY T)
Partner
Membership No. : 239635
Firm Reg. No.: 012482S

T. MOHAN & ASSOCIATES ★ FRN:012482S ★ HYDERABAD ★ CHARTERED ACCOUNTANTS

Place: Hyderabad
Date: 28.05.2026
UDIN :26239635CSHNWT3794

For Straton Business Solutions Private Limited

SIRISH DAYATA
Director
DIN: 01999844

Straton Business Solutions Pvt. Ltd.

KRISHNA MOHAN DYTA
Director
DIN :07444454

STRATON BUSINESS SOLUTIONS PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31 st March, 2026

Note : 1 Property, Plant & Equipment

(Depreciation Charged as per Schedule II of Companies Act,2013 Useful Life of Asset) (Amount in Rs.Lakh

Sr. No	Particulars	Gross Block				Depreciaton				Net Block	Net Block
		Value at the beginning	*Addition during the year*	*Deduction during the year*	*Value at the end*	*Value at the beginning*	*Addition during the year*	*Deduction during the year*	*Value at the end*	*Value as on 31.03.2026*	*Value as on 31.03.2025*
	Tangible Assets										
1	Property	363.88	-	-	363.88	-	-	-	-	363.88	363.88
2	Building	209.59	-	-	209.59	12.83	3.31	-	16.14	193.45	196.76
3	Cell Phones	0.28	-	-	0.28	0.27	-	-	0.27	0.01	0.01
4	Chinar Beverage Vending Machine	51.11	-	-	51.11	48.56	-	-	48.56	2.56	2.56
5	Computers & Printers	1.30	-	-	1.30	1.24	-	-	1.24	0.07	0.07
6	Furniture & Fixtures	3.47	-	-	3.47	3.04	0.26	-	3.29	0.17	0.43
7	Vehicle	36.52	-	-	36.52	24.97	3.47	-	28.44	8.08	11.54
8	E-Commerce Portal	1.16	-	-	1.16	1.10	-	-	1.10	0.06	0.06
9	Office Equipment	1.92	-	-	1.92	1.22	0.36	-	1.59	0.33	0.70
10	Plant & Machinery	0.66	-	-	0.66	0.34	0.04	-	0.38	0.28	0.32
	Total	**669.89**	**-**	**-**	**669.89**	**93.56**	**7.44**	**-**	**101.00**	**568.89**	**576.33**

T. MOHAN & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN:012482S HYDERABAD

Straton Business Solutions Pvt. Ltd.

STRATON BUSINESS SOLUTIONS PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31 st March, 2026

Note : 2 Long Term Loans and Advances

Rs in Lakhs

Sr. No	Particulars	Current Year	Previous Year
1	**Security Deposit**		
	Unsecured, Considered Good :		
	Rental Deposit	3.90	3.90
	Reliance Deposit	1.00	1.00
	Other Deposits	3.90	8.80
		8.80	**13.70**

Note : 3 Inventories

Sr. No	Particulars	Current Year	Previous Year
1	Finished Goods	786.89	828.48
	Total	**786.89**	**828.48**

Note : 4 Trade Receivables

Sr. No	Particulars	Current Year	Previous Year
1	**Secured and Considered to be good**		
	Sundry Debtors	-	-
2	**Unsecured and Considered to be good**		
	More than Six Months	-	-
	Others	430.93	609.44
	Total	**430.93**	**609.44**

Note : 5 Cash & Cash Equivalents

Sr. No	Particulars	Current Year	Previous Year
1	**Cash-in-Hand**		
	Cash Balance	2.49	0.54
2	**Bank Balance**		
	HDFC Bank	0.00	0.03
3	**Fixed Deposits**	-	19.61
	Total	**2.49**	**20.17**

Note :6 Loans and Advances

Sr. No	Particulars	Current Year	Previous Year
	Loans & Advances	182.91	319.86
	Total	**182.91**	**319.86**

Note :7 Other Current Assets

Sr. No	Particulars	Current Year	Previous Year
1	TDS	1.49	5.04
2	Chits-Others	47.57	17.22
3	Other Current Assets	10.04	6.69
4	IT Refund Due	6.58	0.33
	Total	**65.68**	**29.29**

T. MOHAN & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN:012482S HYDERABAD

Straton Business Solutions Pvt. Ltd.

STRATON BUSINESS SOLUTIONS PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31 st March, 2026

Note : 8 Share Capital (Amount in Lakhs)

Sr. No	Particulars	Current Year	Previous Year
1	AUTHORIZED CAPITAL 15,00,000 Equity Shares of Rs. 10/- each.	150.00	150.00
		150.00	150.00
2	ISSUED , SUBSCRIBED & PAID UP CAPITAL Paid up Share capital by allotment 15,00,000 Equity Shares of Rs. 10/- each, fully paid	150.00	150.00
	Total	150.00	150.00

SHARES HELD BY THE MEMBERS IN EXCESS OF 5% OF OF THE SHARE CAPITAL

NO.OF SHARES

Sr. No	Particulars	Current Year	
		No : Of Shares	% ge
1	Variman Global Enterprises Ltd	15,00,000	100.00
		15,00,000	100.00

Note : 9 Reserve & Surplus

Sr. No	Particulars	Current Year	Previous Year
1	Profit & Loss Account		
	Profit/Loss for the period	8.39	22.35
	Balance brought forward from previous year	209.95	187.60
		218.33	209.95
	Total	218.33	209.95

Note : 10 Borrowings (Non-current)

Sr. No	Particulars	Current Year	Previous Year
A	Secured Loans		
	HDFC Term Loan	40.55	96.76
B	Unsecured Loans		
	from directors & Shareholders	914.39	637.15
	from Others	358.31	582.44
C	Machinery Deposit	3.64	4.18
	Total	1,316.88	1,320.54

Note : 11 Deferred Tax Liability

Sr. No	Particulars	Current Year	Previous Year
1	Opening Balance	3.97	2.81
	Add: Additions during the year	1.33	1.16
	Total	5.30	3.97

Note : 12 Borrowings (Current)

Sr. No	Particulars	Current Year	Previous Year
1	HDFC CC	236.32	452.21
		236.32	452.21

Note : 13 Trade Payables

Sr. No	Partuculars	Current Year	Previous Year
1	Unsecured, Considered Good :	19.57	145.40
	Total	19.57	145.40

Note : 14 Short Term Provisions

Sr. No	Particulars	Current Year	Previous Year
	Provisions		
1	Audit fees payable	1.00	1.00
2	Salaries payable	-	7.27
3	Provision for Taxation	2	7
4	TDS Payable	0.16	0.11
5	TCS Payables	-	0.01
6	Expenses Payable	0.46	0.71
7	Term Loan Inst due in 1 year	107.01	107.19
8	Duties and Taxes	1.85	4.24
	Total	112	127

T. MOHAN & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN:012482S HYDERABAD

Straton Business Solutions Pvt. Ltd.

STRATON BUSINESS SOLUTIONS PRIVATE LIMITED

Schedules Forming Integral Part of the Balance Sheet as at 31 st March, 2026

Note: 15 Revenue from Operations

(Amount in Lakhs)

	Particulars	Current Year	Previous Year
1	Sale of Goods	1,111.13	2,702.45
	Total	**1,111.13**	**2,702.45**

Note: 16 Other Incomes

(Amount in INR)

	Particulars	Current Year	Previous Year
1	Interest Received	0.47	1.24
2	Claims	73.61	104.50
3	Other Income	-	4.20
4	Dividend on Chit	8.37	1.16
	Total	**82.45**	**111.10**

Note: 17 Materials Consumption

	Particulars	Current Year	Previous Year
1	**Opening Stock**		
	Finished Goods	828.48	741.28
		828.48	741.28
2	**Add: Purchases**		
	Finished Goods	949.33	2,563.88
		949.33	2,563.88
		1,777.82	3,305.16
3	**Less : Closing Stocks**		
	Finished Goods	786.89	828.48
		786.89	828.48
	Cost of Material consumed	**990.93**	**2,476.67**

Note:18 Employement Benefit Expenses

	Particulars	Current Year	Previous Year
1	Salaries, Wages & Staff Welfare Exp.,	56.05	102.14
	Total	**56.05**	**102.14**

Note:19 Financial Cost

	Particulars	Current Year	Previous Year
1	Bank Charges	0.34	7.61
2	Interest	70.78	139.53
3	Loan Processing fee	1.46	0.92
	Total	**72.58**	**148.07**

Note:20 Depreciation

	Particulars	Current Year	Previous Year
1	Depreciation	7.44	7.52
	Total	**7.44**	**7.52**

Note:21 Other Administrative Expenses

	Particulars	Current Year	Previous Year
1	Audit Fee	1.00	1.00
2	Insurance	1.37	1.30
3	Loading & Unloading Charges	1.70	3.29
4	Machinery Maintanance	22.71	19.78
5	Misc Expenses	-	0.03
6	Office Maintenance	10.49	5.98
7	Rates & Taxes	5.31	0.48
8	Transportation & Packing	4.39	8.84
9	Vehicle Maintenance	1.08	1.27
10	Consultancy	2.29	0.84
11	Disel & Conveyance	4.80	5.40
12	Business Promotion	-	0.73
	Total	**55.14**	**48.94**

T. MOHAN & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN:012482S HYDERABAD

Straton Business Solutions Pvt. Ltd.

STRATON BUSINESS SOLUTIONS PRIVATE LIMITED

Fixed Assets Statement as on 31st March 2026: as per Income Tax

Name of the Asset	01.04.2025	<30.09.2025	>30.09.2025	DELETIONS	Total	Depreciation	31.03.2026	
Building	169.12	-	-	-	169.12	8.46	160.67	5
Cell Phones	0.11	-	-	-	0.11	0.02	0.09	15
Chinar Beverage Vending Machine	11.54	-	-	-	11.54	1.73	9.81	15
Computers & Printers	0.01	-	-	-	0.01	0.00	0.00	40
Furniture & Fixtures	2.49	-	-	-	2.49	0.25	2.24	10
Vehicles	13.65	-	-	-	13.65	2.05	11.60	15
Inverter	0.17	-	-	-	0.17	0.02	0.14	15
E-Commerce Portal	0.00	-	-	-	0.00	0.00	0.00	40
Office Equipment	0.09	-	-	-	0.09	0.01	0.08	15
	197.18	-	-	-	**197.18**	**12.54**	**184.64**	

T. MOHAN & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN:012482S HYDERABAD

Straton Business Solutions Pvt. Ltd.

NOTES : 22

SIGNIFICANT ACCOUNTING POLICIES:

The accounts have been prepared primarily on the historical cost convention and in accordance with the relevant provisions of the Companies Act, 2013 and the Accounting Standards notified under the relevant provisions of the Companies Act, 2013. The significant accounting policies followed by the company are stated below:

a) USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting year.
Differences between actual and estimates are recognized in the periods in which the results are known/materialized.

b) FIXED ASSETS

Fixed Assets are stated at their historical cost of acquisition or construction, less accumulated depreciation/amortization and impairment loss. Costs include all costs incurred to bring the assets to their working condition and location. Assets retired from the active use and held for disposal are stated at lower of cost or net book value or net realizable value.

c) DEPRECIATION ON FIXED ASSETS

The Depreciation has been provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013 on all the assets.

d) REVENUE RECOGNITION

Revenue has been recognized on accrual basis. The company presents revenues net of indirect taxes in its statement of profit and loss.

e) INVENTORIES

Inventories are valued at lower of cost or net realizable value. Cost of inventories includes all costs of purchases and other costs incurred bringing the inventories to their present location and condition. Costs of inventories are determined under FIFO basis.

f) EMPLOYEE BENEFITS

Employee benefit in the form of provident fund is a defined benefit scheme and the contributions are charged to the statement of profit and loss in the year when employee renders the related service. There are not other obligations other than the contribution payable to the respective authorities.

T. MOHAN & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN:012482S HYDERABAD

g) TAXES ON INCOME

Deferred tax is recognized on timing difference being the difference between taxable income and accounting income that originates in one period and is capable of reversal in one or more subsequent periods. Where there is unabsorbed depreciation, or carry forward losses, deferred tax assets are recognized only if there is virtual certainty of realization of such assets.

h) FOREIGN CURRENCY TRANSACTIONS

Transactions in foreign currency are normally recorded at the exchange rate prevailing on the date of transactions. Current assets and current liabilities are restated at the rates prevailing on the date of the balance sheet. The exchange gains/losses arising on account of realization and restatement, other than those relating to fixed assets, are recognized in the profit and loss account. There are no foreign currency transactions during the year under review.

i) EARNINGS PER SHARE

The company reports basic and diluted earnings per share in accordance with AS 20 on "Earnings per share". Basic earnings per share are computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year as adjusted for the effect of all dilutive preferential equity instruments , except where results are anti-dilutive.

j) CASH FLOW STATEMENT

The cash flow statement is prepared under indirect method set out in AS 3 on "Cash flow Statement" and presents cash flows by operation, investing and financing activities of the company.

k) PROVISIONS AND CONTINGENT LIABILITIES

A provision is recognized when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to present value and are determined as best estimates required to settle the obligation at the balance sheet date. Contingent Liability is disclosed in case of

(i) A present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle that obligation;
(ii) A present obligation when no reliable estimate is possible; and
(iii) A possible obligation arising from past events where the probability of outflow of resources is remote.

Contingent Assets are not recognized in the financial statements.

l) BORROWING COST

Borrowing cost includes interest incurred in connection with arrangement of borrowings to the extent they are regarded as an adjustment to the interest cost.

T. MOHAN & ASSOCIATES ★CHARTERED ACCOUNTANTS★ FRN:012482S HYDERABAD

NOTES TO ACCOUNTS:

1. The balances of Trade Receivables, Short Term Loans & Advances are subject to confirmation.

2. **Related Party Disclosures**

Related party disclosures as required under Accounting Standard on "Related Party Disclosures" issued by the Institute of Chartered Accountants of India are given below:

a) Key Management Personnel:

1. MR. SIRISH DAYATA - DIRECTOR
2. MR. KRISHNA MOHAN DYTA - DIRECTOR
3. MR. PRAVEEN DYTA - DIRECTOR
4. MR RAVIKANTH KANCHERLA - DIRECTOR

b) Relatives of Key Management Personnel

1. MRS. DYTA SARADA
2. MRS. DYTA PRAMEELA
3. MR. DYTA SUDHAKAR
4. MR. DYTA SRIKANTH

Entities over which Key Management Personnel and/or their relatives are able to exercise significant influence:

1. VARIMAN GLOBAL ENTERPRISES LIMITED
2. NAYANAM FOOD SPECIALITIES PRIVATE LIMITED
3. VIZVASA INVESTMENT HOLDINGS PRIVATE LIMITED
4. CREON ENTERPRISES SOLUTIONS
5. VERTEEX VENDING AND BUSINESS SOLUTIONS PRIVATE LIMITED

Compensation to Key Management Personnel:NIL

Transactions during the year and outstanding balances

(a) Enterprises owned or significantly influenced by Key Management Personnel or their Relatives:

(Rs in Lakhs)

Sl no	Particulars	31.03.2026	31.03.2025
1	Purchase of Goods	85.07	-
2	Loans-Received	366.88	333.18
3	Loans-Paid	20.24	164.54
4	Sale of Goods	109.35	98.99
	OUTSTANDING BALANCES		
5	Payables	991.26	797.81

T. MOHAN & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN:012482S HYDERABAD

(b) Remuneration & other Payments to Relatives of KMP

(Rs in Lakhs)

Sl no	Particulars	31.03.2026	31.03.2025
1	Remuneration & Perquisites	12.00	13.47
	Total	12.00	13.47

Related Party relationship is as identified by the Company and relied upon by the Auditors. No amounts have been written off/back and provided for in respect of related party during the year.

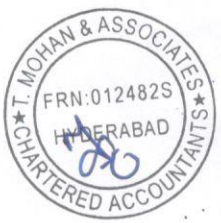
6.KEY FINANCIAL RATIOS

Ratios	Numerator	Denominator	31.3.26	31.3.25	% of Change	Remarks
Current Ratio	Current Assets	Current Liabilities	3.99	2.49	60%	1
Debt Equity Ratio	Debt Capital	Shareholder's Equity	3.86	3.67	5%	NA
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int + Principal)	0.71	1.25	-43%	2
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.02	0.06	-67%	3
Inventory Turnover Ratio	COGS	Average Inventory	1.23	3.16	-61%	4
Trade Receivables turnover ratio	Net Sales	Average trade receivables	2.29	4.57	-50%	5
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses+ Closing Inventory- Opening Inventory)	Closing Trade Payables	48.52	17.03	185%	6
Net capital turnover ratio	Sales	Working capital (CA-CL)	1.08	2.60	-58%	7
Net profit ratio	Net Profit	Sales	0.007	0.008	-12%	NA
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.22	0.47	100%	7
Return on investment	Net Profit	Investment	0.02	0.06	-67%	7

1.The Company has healthy cash flow as the DSCR has improved positively.
2.The profits of the Company has declined and fall in sales which has impacted the ratio.
3.Fall in the sales during the year under review has impacted the ratio.
4.Reduction of sales and high inventory has impacted the ratio.
5. The profits of the Company has declined and fall in sales which has impacted the ratio
6.Good Liquidity Position has impacted the ratio
7.Decline in Sales and profitability impacted the ratio

7. Expenditure in Foreign Exchange – NIL

8. Earnings in Foreign Exchange - NIL



9. Figures are rounded off to nearest rupee.

10. Previous Year Figures have been regrouped or rearranged or recast wherever necessary.

For T MOHAN & ASSOCIATES
Chartered Accountants
Firm Reg.No:006070S

(Mohan Reddy T)
Partner
M.No:239635
UDIN: 26239635CSHNWT3794
Place: Hyderabad
Date: 28.05.2026

T. MOHAN & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN:012482S HYDERABAD

for and on behalf of the board

Straton Business Solutions Pvt. Ltd.