INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ACURA JEWELS PRIVATE LIMITED

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **Acura Jewels Private Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss for the year then ended, and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 (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, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its loss, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, 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.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone 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 Ind AS 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 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 Standalone Financial Statements 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 and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Board 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 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Standalone Financial Statements 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 the 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 Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone 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

1. As required by Section 143(3) of the Act, based on our audit we report that:

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

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

c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the

books of account.

d) In our opinion, the aforesaid Standalone Financial Statements comply with the Ind AS specified under Section 133 of the Act.

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

f) With respect to the adequacy of the internal financial controls with reference to Standalone Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to Standalone Financial Statements.

g) 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 remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

2. As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For RUPANI & ASSOCIATES
Chartered Accountants
(Firm's Registration No. 139769W)

RUPANI & ASSOCIATES Mumbai Chartered Accountants

Bharat Rupani
Partner
(Membership No.162157)
UDIN:26162157NFHQYW2281

Place: Mumbai
Date: May 20, 2026

209, Simplex KhushAangan, Vijaykarwadi 82,Above RBL Bank,SV Road, Malad (W), Mumbai-400064.
Mobile: +919920899250 • E-mail:cabharatrupani@gmail.com

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT
(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Acura Jewels Private Limited of even date)

Report on the Internal Financial Controls with reference to Standalone Financial Statements 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 Standalone Financial Statements of **Acura Jewels Private Limited** (the "Company") as of March 31, 2026 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

Management's and Board of Directors' Responsibilities for Internal Financial Controls

The Company's Management and Board of Directors are responsible for establishing and maintaining internal financial controls with reference to Standalone Financial Statements based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to Standalone Financial Statements 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") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to Standalone Financial Statements. 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 with reference to Standalone 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 adequacy of the internal financial controls with reference to Standalone Financial Statements and their operating effectiveness. Our audit of internal financial controls with reference to Standalone Financial Statements included obtaining an understanding of internal financial controls with reference to Standalone 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 Standalone Financial Statements.

Meaning of Internal Financial Controls with reference to Standalone Financial Statements

A company's internal financial control with reference to Standalone 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 Standalone 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 Standalone Financial Statements

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 with reference to Standalone Financial Statements to future periods are subject to the risk that the internal financial control with reference to Standalone 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, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to Standalone Financial Statements and such internal financial controls with reference to Standalone Financial Statements were operating effectively as at March 31, 2026, based on the criteria for internal financial control with reference to Standalone Financial Statements 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 ICAI.

For RUPANI & ASSOCIATES
Chartered Accountants
(Firm's Registration No. 139769W)

Bharat Rupani
Partner
(Membership No.162157)
UDIN:26162157NFHQYW2281

Place: Mumbai
Date: May 20, 2026

209, Simplex KhushAangan, Vijaykarwadi 82,Above RBL Bank,SV Road, Malad (W), Mumbai-400064.
Mobile: +919920899250 • E-mail:cabharatrupani@gmail.com

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Acura Jewels Private Limited of even date)

The Annexure referred to in the Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31st March 2026, we report that:

1) The company does not have any Property, Plant and Equipment (PPE) or Intangible assets. Accordingly, the provisions of clause 3(i)(a) and 3(i)(b) of the Order are not applicable to the company

2) The Company does not hold any physical inventories during the year. Accordingly, reporting under clause 3(ii)(a) of the Order is not applicable.

3) According to the information and explanations given to us, the Company has 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 during the year. Accordingly, the provisions of clauses 3(iii)(a) to 3(iii)(f) of the Order are not applicable.

4) According to the information and explanations given to us, the Company has not given any loans, made any investments, or provided any guarantees or securities that attract the provisions of Sections 185 and 186 of the Companies Act, 2013. Accordingly, the provisions of clause 3(iv) of the Order are not applicable.

5) According to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits from the public covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, the provisions of clause 3(v) of the Order are not applicable to the Company.

6) The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Companies Act, 2013 for any of the products or services rendered by the Company. Accordingly, the provisions of clause 3(vi) of the Order are not applicable to the Company.

7) (i) The company is regular in depositing undisputed statutory dues with appropriate authorities.

(ii) According to records of the company, there are no statutory dues which have not been deposited on account of any dispute.

8) According to the information and explanations given to us, there were no transactions not recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. Accordingly, reporting under clause 3(viii) of the Order is not applicable.

9) 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 taken any loans or other borrowings from any lender. Accordingly, reporting under clauses 3(ix)(a) to 3(ix)(f) of the Order is not applicable.

10) (i) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, reporting under clause 3(x)(a) of the Order is not applicable.

(ii) The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, reporting under clause 3(x)(b) of the Order is not applicable.

11) (i) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the Company or any fraud on the Company has been noticed or reported during the year. Furthermore, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 with the Central Government.

(ii) According to the information and explanations given to us, no whistle-blower complaints were received by the Company during the year.

12) The Company is not a Nidhi Company. Accordingly, reporting under clause 3(xii) of the Order is not applicable.

13) 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 transactions with related parties during the year. Accordingly, compliance under sections 177 and 188 of the Companies Act, 2013 is not applicable, and no further disclosures are required.

14) (i) In our opinion and according to the information and explanations given to us, the Company is not required to have an internal audit system as per the provisions of Section 138 of the Companies Act, 2013. Accordingly, reporting under clause 3(xiv)(a) of the Order is not applicable.

(ii) In view of our comment in clause 3(xiv)(a) above, the Company did not have an internal audit system during the year. Accordingly, reporting under clause 3(xiv)(b) of the Order is not applicable.

15) 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 its directors or persons connected with its directors. Accordingly, the provisions of clause 3(xv) of the Order and Section 192 of the Companies Act, 2013 are not applicable.

16) (i) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clauses 3(xvi)(a) and 3(xvi)(b) of the Order is not applicable.

(ii) The Company is not a Core Investment Company (CIC) as defined in the regulations framed by the Reserve Bank of India. Furthermore, there is no more than one CIC in the Group. Accordingly, reporting under clauses 3(xvi)(c) and 3(xvi)(d) of the Order is not applicable.

17) The Company has incurred cash losses of ₹ 10,305.62 during the financial year covered by our audit and cash losses of ₹ 0 in the immediately preceding financial year.

18) The Company was incorporated during the year and this is the first year of audit. Consequently, there has been no resignation of the statutory auditors during the year. Accordingly, the provisions of clause 3(xviii) of the Order are not applicable.

19) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, 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.

20) The provisions of Section 135 of the Companies Act, 2013 regarding Corporate Social Responsibility are not applicable to the Company. Accordingly, reporting under clauses 3(xx)(a) and 3(xx)(b) of the Order is not applicable.

21) This report is an auditor's report on Standalone Financial Statements of the Company. Accordingly, reporting under clause 3(xxi) of the Order is not applicable.

22) 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, as amended, in our opinion and to the best of our information and according to the explanations given to us: Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended March 31, 2026 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention

For RUPANI & ASSOCIATES
Chartered Accountants
(Firm's Registration No. 139769W)

Bharat Rupani
Partner
(Membership No.162157)
UDIN:26162157NFHQYW2281

Place: Mumbai
Date: May 20, 2026

Acura Jewels Private Limited
Balance Sheet as at 31st March, 2026

(Amount In Hundred)

Particulars	Notes	As at March, 2026
ASSETS		
NON CURRENT ASSETS		
Property, Plant and Equipment	3	-
Other Intangible Assets	4	-
Deferred Tax Assets (Net)	5	27
Non Current Tax Asset (Net)	6	-
Other Non-Current Assets	7	-
		27
CURRENT ASSETS		
Trade Receivables	8	-
Cash and Cash Equivalents	9	9,997
Bank Balances other than above	10	-
Other Current Assets	11	-
		9,997
TOTAL ASSETS		**10,024**
EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	12	10,000
Other Equity	13	(76)
TOTAL EQUITY		9,924
LIABILITIES		
NON-CURRENT LIABILITIES		
Borrowings	14	-
Lease Liabilities	15	-
Provisions	16	-
		-
CURRENT LIABILITIES		
Borrowings	17	-
Lease Liabilities	18	-
Trade Payables	19	
(a) Total outstanding dues of Micro and Small Enterprises		-
(b) Total outstanding dues of creditors other than Micro and Small Enterprises		-
Other Current Liabilities	20	-
Provisions	21	100
TOTAL LIABILITIES		**100**
		100
TOTAL EQUITY AND LIABILITIES		-
		10,024

Significant accounting policies and key accounting estimates and judgements 1

The accompanying significant accounting policies and notes form an integral part of the Financial Statements
As per our report of even date

For Rupani & Associates
Chartered Accountants
Firm Registration No. 139769W

RUPANI & ASSOCIATES ★ Chartered Accountants ★ Firm Registration No.139769W Mumbai

Bharat Rupani
Partner
Membership No. 162157

UDIN: 26162157NFHQYW2281
Place : - Mumbai
Date : - 20/05/2026

For and on behalf of the Board of Directors
of Acura Jewels Private Limited
CIN : U32119MH2025PTC463753

Anish Shah
Director
DIN : 02784920

Tushar Mehta
Director
DIN : 00187368

Acura Jewels Private Limited
Statement of Profit and Loss for the period ended March, 2026

(Amount In Hundred)

	Particulars	Notes	Period Ended March, 26
(I)	**INCOME**		
	Revenue from Operations	22	-
	Other Income	23	-
	TOTAL INCOME (I)		-
(II)	**EXPENSES**		
	Operating Expenses	24	-
	Employee Benefits Expense	25	-
	Finance Costs	26	-
	Depreciation and Amortization Expense	27	-
	Other Expenses	28	103
	TOTAL EXPENSES (II)		**103**
(III)	**PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX (I-II)**		**(103)**
	Exceptional Itmes	29	-
	PROFIT/(LOSS) BEFORE TAX		**(103)**
(IV)	**TAX EXPENSES**	30	
	Current Tax		-
	Deferred Tax		27
	Tax related earlier years		-
(V)	**TOTAL TAX EXPENSES**		27
	PROFIT/(LOSS) FOR THE YEAR (III-IV)		**(76)**
(VI)	**OTHER COMPREHENSIVE INCOME (OCI)**		
	Items not to be reclassified to profit or loss in subsequent periods:		
	a) Re-Measurement gains/(losses) on defined benefit plans		-
	b) Income tax effect on above item		-
	OTHER COMPREHENSIVE INCOME FOR THE YEAR (NET OF TAX)		-
(VII)	**TOTAL COMPREHENSIVE INCOME FOR THE YEAR (V+VI)**		**(76)**
	EARNINGS PER EQUITY SHARE		
	Basic & Diluted (in ₹)	31	(0.08)

Summary of Significant Accounting Policies 3

The accompanying significant accounting policies and notes form an integral part of the Financial Statements

As per our report of even date

For Rupani & Associates
Chartered Accountants
Firm Registration No. 139769W

RUPANI & ASSOCIATES Chartered Accountants Firm Registration No.139769W Mumbai

Bharat Rupani
Partner
Membership No. 162157

UDIN: 26162157NFHQYW2281
Place : - Mumbai
Date : - 20/05/2026

For and on behalf of the Board of Directors
of Acura Jewels Private Limited
CIN : U32119MH2025PTC463753

Anish Shah
Director
DIN : 02784920

Tushar Mehta
Director
DIN : 00187368

Acura Jewels Private Limited
Cash Flow Statement as at 31st March, 2026

(Amount In Hundred)

Particulars	31st March 2026
Cash flows from / (used in) operating activities	
Net Profit/(Loss) before tax	(103.06)
Adjustments for:	
Depreciation	-
Profit From Partnership Firm	
Operating profit before working capital changes	(103.06)
Movements in working capital	
(Decrease) / Increase in other liabilities	100.00
(Decrease) / Increase in short term provisions	
Cash (used in) / generated from operations	(3.06)
Income taxes refund received / (paid)	
Net cash (used in) / from operating activities	(3.06)
Cash flows in investing activities	
Rent from house property	-
Decrease in loans and advances	
Profit from investment in partnership Firm	
Investment in partnership firm	
Net cash used in investing activities	-
Cash flows from financing activities	
Proceeds from issue of debentures	
Proceeds from Short-term borrowings	
Repayment of long-term borrowings	-
Interest Received	-
Interest expense	-
Net cash (used in) / from financing activities	-
Net (decrease) / increase in cash and cash equivalents	(3.06)
Cash and cash equivalents at the beginning of the year	10,000.00
Cash and cash equivalents at the end of the year	9,996.94

Notes :
The Cash flow statement has been prepared under the indirect method as set out in Accounting Standard-3, Cash Flow Statement, prescribed under Section 133 of the Companies Act, 2013.

Components of cash and cash equivalents	
Cash on hand	-
Balance with banks:	
On current accounts	9,996.94
Deposits with original maturity of less than three months	
	9,996.94

For Rupani & Associates
Chartered Accountants
Firm Registration No. 139769W

RUPANI & ASSOCIATES ★ Chartered Accountants ★ Firm Registration No.139769W Mumbai

Bharat Rupani
Partner
Membership No. 162157

UDIN: 26162157NFHQYW2281
Place : - Mumbai
Date : - 20/05/2026

For and on behalf of the Board of Directors
of Acura Jewels Private Limited
CIN : U32119MH2025PTC463753

Anish Shah
Director
DIN : 02784920

Tushar Mehta
Director
DIN : 00187368

Acura Jewels Private Limited
Notes to Financial Statements for the Year Ended March 31, 2026

3 **Property, Plant and Equipment**
TANGIBLE ASSETS 0

(Amount In Hundred)

Particulars	Gross Block				Accumulated Depreciation			Net Carrying Value
	As at March 31, 2025	Additions	Deductions/ Adjustment	As at 31st March, 2026	As at March 31, 2025	Depreciation for the year	Deductions/ Adjustment	As at 31st March, 2026
Freehold Land	-	-	-	-	-	-	-	-
Lease Hold Improvements	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-
Plant & Machinery	-	-	-	-	-	-	-	-
Computer	-	-	-	-	-	-	-	-
Furniture And Fittings	-	-	-	-	-	-	-	-
Office Equipments	-	-	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-	-	-

4 **Other Intangible Assets**

Particulars	Gross Block			Accumulated Amortization			Net Block
	As at March 31, 2025	Additions	Deductions/ Adjustment	As at March 31, 2026	Additions	Deductions/ Adjustment	As at 31st March, 2026
Computer Software	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

For Rupani & Associates
Chartered Accountants
Firm Registration No. 139769W

Bharat Rupani
Partner
Membership No. 162157

UDIN: 26162157NFHQYW2281
Place : - Mumbai
Date : - 20/05/2026

For and on behalf of the Board of Directors
of Acura Jewels Private Limited
CIN : U32119MH2025PTC463753

Anish Shah
Director
DIN : 02784920

Tushar Mehta
Director
DIN : 00187368

Acura Jewels Private Limited
Notes to Financial Statements for the Year Ended March 31, 2026

5	Deferred Tax Assets (Net)	As at March 31, 2026
	Deferred Tax Assets (Net)	
	MAT Credit Entitlement	27
	Total	-
		27

6	Non Current Tax Asset (Net)	As at March 31, 2026
	Tax Deducted at Source	-
	Advance Tax	-
		-
	Less : Provision for Income Tax	-
	Total	-

7	Other Non-Current Assets	As at March 31, 2026
	Capital Advances	
	Unsecured, considered good	-
	Unsecured, considered doubtful	-
	Less: Provision for doubtful advances	-
	Prepaid Expenses	-
	Total	-

8	Trade Receivables	As at March 31, 2026
	Unsecured	
	Considered good	-
	Significant increase in credit risk	-
	Credit impaired	-
	Total	-
	Less: Allowances for Doubtful Receivables	-
	Total	-

9	Cash and Cash Equivalents	As at March 31, 2026
	Cash on hand	-
	Balance With Banks:	
	In Current accounts	9,997
	Total Cash and Cash Equivalent	**9,997**

10	Bank Balances other than above	As at March 31, 2026
	Balances with Bank held as margin money/ security	-
	Deposit with Banks with more than 3 months but less than 12 months*	-
	Total	-

11	Other Current Assets	As at March 31, 2026
	(Unsecured, Considered Good unless Otherwise Stated)	
	Advance Against supply of Goods & Services	-
	Less: - Allowances on advances	-
		-
	Prepaid Expenses	-
	Balances with Statutory Authorities	-
	Total	-

12. Equity Share Capital

	As at March 31, 2026	
	Number	Amount
Authorized:		
Equity Shares of ₹ 10/- eaeh	1,00,000	10,000
		10,000
Issued Subscribed and Paid-up:		
Equity Shares of ₹ 10/- eaeh fully paid up	1,00,000	10,000
		10,000

13. Other Equity

	As at March 31, 2026
Securities Premium	-
General Reserve	-
Retained Earnings	(76)
Total	(76)

The description, nature and purpose of eaeh reserve within other equity are as follows: -

Securities Premium

Securities premium is used to record the premium on issue of equity shares. The same can be utilised in accordance with the provisions of The Companies act,

General Reserve

General reserve is the retained earnings of the company, which are kept aside out of the Company's profit to meet future (known or unknown) obligations.

Retained Earnings

Retained earnings comprise of net accummulated profit / (loss) of the company, after declaration of dividend.

14. Long Term Borrowings

	As at March 31, 2026
Secured	
i) Term Loan From Banks	-
ii) Vehicle Loan From Banks	-
iii) Vehicle Loan from Others	-
Total	-

15. Lease Liabilities

	As at March 31, 2026
Lease Obligation (Refer Note 36)	
Current	
Non-Current	-
Total	-

16. Provisions

	As at March 31, 2026
Employee Benefits	
Gratuity (Refer Note 37)	
Leave Encashment	-
Total	-

17. Borrowings	As at March 31, 2026
Secured	
i) Working Capital facilities from Banks	
- Cash Credit/Working capital demand loan	-
- Commercial Paper	
ii) Current Maturities of Long-term Borrowing Term Loan (Refer Note 19)	
- Term Loan From Banks	-
- Vehicle Loan From Banks	-
- Vehicle Loan from Others	-
Unsecured	
- Inter Corporate Deposits	-
Total	-

a) Working Capital Borrowings in rupees is secured by book debts and other current assets of the company on pari-passu charge with all working capital lenders

19. Trade Payables	As at March 31, 2026
For Goods and Services	
Total outstanding dues of micro enterprises and small enterprises (Refer Note No..38)	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	
(a) Acceptances	-
Others	-
Total	-

20. Other Current Liabilities	As at March 31, 2026
Statutory dues	-
Others	-
Total	-

21. Provisions	As at March 31, 2026
Audit Fees	100
Total	**100**

Acura Jewels Private Limited
Notes to Financial Statements for the Year Ended March 31, 2026

22. Revenue from Operations	Period ended March 31, 2026
Sale of Services	
Gold Sold	-
Total (A)	-
Other Operating Revenue	
Labour Charges	-
Management fees	-
Total (B)	-
Grand Total (A) + (B)	-

23. Other Income	Period ended March 31, 2026
Interest Income on	
Deposits with Bank and others	-
Interest on IT refund	-
Unwinding of other financial assets	-
Other Non Operating Income	
Rent	-
Provision no longer required	
Liabilities no longer required - written back	-
Gain on lease modification	-
Profit on disposal of Property, Plant and Equipment (Net)	-
Others	-
Total	-

24. Operating Expenses	Period ended March 31, 2026
Vehicles' trip expenses	-
Handling Charges	-
Vehicles' taxes	-
Vehicles' Insurance	-
Tyres and Tubes	-
Supply Chain Management services	-
Claims for Loss & Damages (Net)	-
Other Operating Expenses	-
Total	-

Acura Jewels Private Limited
Notes to Financial Statements for the Year Ended March 31, 2026

25. Employee Benefits Expense	Period ended March 31, 2026
Salaries, Wages & Bonus	-
Contribution to Provident and Other Funds	-
Expenses related to Share based payment schemes	-
Staff Welfare Expenses	-
Total	-

26. Finance Costs	Period ended March 31, 2026
Interest Expenses	
Term Loans	-
Working Capital Loans	-
Lease liabilities	-
Other Borrowing cost	-
Total	-

27. Depreciation and Amortization Expense	Period ended March 31, 2026
Depreciation on Property, Plant and Equipment	-
Depreciation on Right-of-Use Asset	-
Amortisation of Intangible Assets	-
Total	-

28. Other Expenses	Period ended March 31, 2026
Administrative Expenses	
Audit Fees	100
Bank Charges	3
Telephone expenses	-
Total (A)	103
Total (A) + (B)	**103**

Acura Jewels Private Limited
Notes to Financial Statements for the Year Ended March 31, 2026

29	Exceptional Itmes	Period ended March 31, 2026
	Loss On Asset Held for Sale Classification	-
	Profit on disposal of Assets Held for Sale	-
	Loss on write off of Property, Plant and Equipment (Net)	-
	Loss on disposal of Asset held for sale	-
	GST ITC reversal on Exempt GTA services	-
	Total	-

30	TAX EXPENSES	Period ended March 31, 2026
	Profit/Loss Before Tax	-103
	Income Tax recognised in Interim Condensed Statement of Profit and Loss	-
	Current Tax	-
	Deferred Tax	27
	Grand Total	**-76**

31	Earnings Per Share	Period ended March 31, 2026
	Basic & Diluted Earnings Per Share	
	Net Profit after Tax as per statement of Profit & Loss attributable to equity shareholders	(76.26)
	Weighted-average-number of equity shares outstanding	1,000
	Basic Earnings Per Share (Face Value of ` 10 each)	(0.08)

Acura Jewels Private Limited
Notes to Financial Statements for the Year Ended March 31, 2026

32 Related Party Disclosure

As per the Accounting Standard 18, the disclosures of transactions with the related parties as defined in accounting standard are given below:

A. Relationships:

a. Anish Shah	Director
b. Tushar Mehta	Director
c. Manisha Sangani	Director
d. Sheetal Anish Shah	Director

Note: Related party relationship is as identified by the Company and relied upon by the Auditors

B. Transactions with related parties during the year:

Sr.	Transactions	Directors	Others	Total
1	Remuneration	-	-	-
2	Reimburseable expenses incurred	-	-	-
3	Borrowings	-	-	-

Out of the above items, transactions in excess of 10% of the total related party transactions are as under :

Sr	Transactions	Relation	Year ended March 31, 2026
1	Remuneration		
	a. Anish Shah	Director	-
	b. Tushar Mehta	Director	-
	c. Manisha Sangani	Director	-
	d. Sheetal Anish Shah	Director	-

C. Balances due from / to the related parties:

Sr	Transactions	Directors	Others	Total
1	Remuneration payable	-	-	-
2	Reimburseable expenses incurred	-	-	-
3	Borrowings	-	-	-

33 Financial Ratios

Sr	Particulars	Numerator	As at 31st March, 2026	Variance
1	Current Ratio	Current Assets / Current Liabilities	99.97	NA
2	Debt-Equity Ratio	Outsiders Liabilities / Shareholder's Equity	NA	NA
3	Return on Equity Ratio	PBIT / Shareholder's Equity	-0.01	NA
4	Inventory Turnover Ratio	COGS / Average Inventory	NA	NA
5	Trade Recieveables Turnover Ratio	Credit Sales / Average Trade Receivables	NA	NA
6	Trade Payables Turnover Ratio	Credit Purchases / Average Trade Payables	NA	NA
7	Net Capital Turnover Ratio	Net Sales / Working Capital	NA	NA
8	Return on Capital Employed	EBIT / Capital Employed	-0.01	NA
9	Net Profit Ratio	Net Profit / Net Sales	NA	NA