

INDEPENDENT AUDITOR'S REPORT

To the Members of Assist 360 Facility Management Private limited
(Formerly Known as Arkade 360 Facility Management Private Limited)

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **Assist 360 Facility Management Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March 2026, the statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity 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.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("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 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its loss, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 the 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 Board's Report, the management report and chairman's report, but does not include the financial statement and our auditor's 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 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.

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 Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

1. 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 Standards on Auditing specified under sub-section 10 of Section 143 of the Act 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.



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2. 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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to 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 management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
3. Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.
4. 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.



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5. 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 Act, we give in the "**Annexure A**" a statement on the matters Specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143(3) of the Act, we further report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - c) The Balance Sheet, Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and Statement of Cash Flows dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid Financial Statements comply with the applicable Indian Accounting Standards specified under Section 133 of the Act.
 - e) On the basis of written representations received from the directors as on March 31, 2026, and taken on record by the Board of Directors, none of the directors are 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 adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer our separate report in "**Annexure B**"; and
 - g) In our opinion, the managerial remuneration for the year ended March 31, 2026 has been paid/provided by the Company, if any to its directors in accordance with the provisions of section 197 read with Schedule V to the Act.



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- h) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to 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):
- i. The Company does not have any pending litigation which would the impact its financial position in its financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - (c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
 - v. The company has not declared or paid any dividend during the year.



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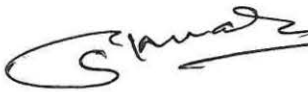
- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility, and the same has operated throughout the year. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

Additionally, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For S C V J & Associates

Chartered Accountants

Firm Reg. No. 148419W



Sheetal Jethaji Solanki

Partner

Mem. No.: 174874

UDIN: 26174874VHRADD1217

Place: Mumbai

Date: 26 May 2026

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Annexure "A" to Independent Auditor's Report

Annexure referred to in Paragraph 1 of "Report on Other Legal and Regulatory Requirements" of our Report of even date on the accounts of **Assist 360 Facility Management Private limited (formerly known as Arkade 360 Facility Management Private Limited)** for the year ended 31st March 2026.

As required by the Companies (Auditors Report) Order, 2020 and according to the information and explanations given to us during the course of the audit and on the basis of such checks of the books and records as were considered appropriate we report that:

- i) The company not having any property, plant and equipment and intangible assets. Accordingly, the provisions stated in paragraph 3(i) (a) to (e) of the Order are not applicable to the Company.
- ii) The Company is involved in the business of rendering services. Accordingly, the provisions stated in paragraph 3(ii) (a) to (b) of the Order are not applicable to the Company.
- iii) According to the information explanation provided to us, the Company has not made any 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. Hence, the requirements under paragraph 3(iii) of the Order are not applicable to the Company.
- iv) In our opinion and according to the information and explanations given to us, the Company has not either directly or indirectly, granted any loan to any of its directors or to any other person in whom the director is interested, in accordance with the provisions of section 185 of the Act and the Company has not made investments through more than two layers of investment companies in accordance with the provisions of section 186 of the Act. Accordingly, provisions stated in paragraph 3(iv) of the Order are not applicable to the Company.
- v) The Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified.
- vi) The Central Government of India has not specified the maintenance of cost records under subsection (1) of Section 148 of the Act for any of the products of the Company.
- vii) (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, undisputed statutory dues including goods and service tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess have been regularly deposited by the company with appropriate authorities in all cases during the year.



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(b) According to the information and explanation given to us and the records of the Company examined by us, there are no dues of income tax, goods and service tax, customs duty, cess and any other statutory dues which have not been deposited on account of any dispute.

viii) According to the information and explanations given to us, there are no transactions which are not accounted in the books of account that has been surrendered or disclosed as income during the year in tax assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company.

ix) (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings or in payment of interest thereon to any lender during the year.

(b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

(c) In our opinion and according to the information explanation provided to us, no money was raised by way of term loans. Accordingly, the provision stated in paragraph 3(ix)(c) of the Order is not applicable to the Company.

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that no funds raised on short-term basis have been used for long-term purposes by the company.

(e) According to the information 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 an any entity or person on account of or to meet the obligations of its subsidiaries, associates, or joint ventures.

(f) According to the information and explanations 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, joint ventures, or associate companies.

x) (a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the provisions stated in paragraph 3 (x)(a) of the Order are not applicable to the Company.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully, partly or optionally convertible debentures during the year. Accordingly, the provisions stated in paragraph 3 (x)(b) of the Order are not applicable to the Company.



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- xi) (a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.
- (b) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, a report under Section 143 (12) of the Act, in Form ADT-4, as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed with the Central Government. Accordingly, the reporting under clause 3(xi)(b) of the Order is not applicable to the Company.
- (c) As represented to us by the management, there are no whistle-blower complaints received by the Company during the course of audit. Accordingly, the provisions stated in paragraph (xi)(c) of the Order is not applicable to company.
- xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3 (xii) of the said Order is not applicable.
- xiii) According to the information and explanation given to us and based on our examination of the records of the Company, transactions with related parties are in compliance with the section 177 and 188 of the Act, wherever applicable and the details of such transactions have been disclosed in the financial statements as required under Indian Accounting Standard 24 "Related Party Disclosures" specified under Section 133 of the Act.
- xiv) In our opinion and based on our examination, the Company does not require to comply with provision of section 138 of the Act. Hence, the provisions stated in paragraph 3(xiv) (a) to (b) of the Order are not applicable to the Company.
- xv) According to the information and explanation 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 the directors or persons connected with him. Accordingly, paragraph 3 (xv) of the said Order is not applicable.
- xvi) (a) In our opinion and according to the information and explanation given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- (b) In our opinion, the Company has not conducted any Non-Banking Financial or Housing Finance activities without any valid Certificate of Registration from Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(b) of the Order are not applicable to the Company.



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(c) The Company is not a Core investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(c) of the Order are not applicable to the Company.

- xvii) Based on the overall review of financial statements of the company has incurred cash losses only during the immediately preceding financial year of Rs 14.33 Lakhs but has not incurred any cash losses during the current financial year.
- xviii) There has been no resignation of the statutory auditors during the year. Hence, the provisions stated in paragraph clause 3 (xviii) of the Order are not applicable to the Company.
- xix) According to the information and explanations given to us and based on our examination of financial ratios, ageing and expected date of realisation of financial assets and payment of liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of audit report and the Company is 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.
- xx) According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the provisions of paragraph (xx)(a) to (b) of the Order are not applicable to the Company.
- xxi) The reporting under this clause is not applicable in respect of audit of standalone financial statement of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For S C V J & Associates

Chartered Accountants

Firm Reg. No. 148419W


Sheetal Jethaji Solanki
Partner

Mem. No.: 174874

UDIN: 26174874VHRADD1217

Place: Mumbai

Date: 26 May 2026



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Annexure "B" to the Independent Auditor's Report of even date on the financial statements of Assist 360 Facility Management Private Limited (formerly known as Arkade 360 Facility Management Private Limited) for the year ended 31st March 2026.

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 **Assist 360 Facility Management Private Limited** ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control 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.

Auditors' 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 applicable to an audit of Internal Financial Controls and, 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 March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For S C V J & Associates

Chartered Accountants

Firm Reg. No. 148419W



Sheetal Jethaji Solanki

Partner

Mem. No.: 174874

UDIN: 26174874VHRADD1217

Place: Mumbai

Date: 26 May 2026

Assist 360 Facility Management Private limited (Formerly Known as Arkade 360 Facility Management Private Limited)
 Standalone Balance sheet as on March 31, 2026
 All amounts are ₹ in Lakhs unless otherwise stated

Particulars	Note	As at March 31, 2026
Assets		
Non-current assets		
(a) Property, plant and equipment		-
(b) Intangible assets		-
(c) Right-of-use assets		-
(d) Financial assets		-
(e) (i) Investments		-
(ii) Loans		-
(ii) Other financial assets		-
(f) Non-current tax assets (net)		-
(g) Deferred tax assets (net)		-
(h) Other non-current assets		-
Total non-current assets		-
Current assets		
(a) Inventories		-
(b) Financial assets		-
(i) Investments		-
(ii) Trade receivables		-
(iii) Cash and cash equivalents	4	0.53
(iv) Bank balances other than (ii) above	5	-
(v) Loans		-
(vi) Other financial assets		-
(c) Other current assets		-
Total current assets		0.53
Total assets		0.53
Equity and liabilities		
Equity		
(a) Equity Share Capital	6	1.00
(b) Other Equity	7	(14.33)
Total equity		(13.33)
Liabilities		
Non Current liabilities		
(a) Financial liabilities		
(i) Borrowings	8	7.91
(ii) Lease liabilities		-
(iii) Other financial liabilities		-
(b) Provisions	9	0.18
		8.09
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	8	-
(ii) Lease liabilities		-
(i) Trade payables	10	-
- Total outstanding dues to small and micro enterprises		-
- Total outstanding dues of creditors other than small and micro enterprises		0.07
(iv) Other financial liabilities		-
(b) Other current liabilities	11	5.68
(c) Provisions	9	0.02
(d) Current tax liabilities (net)		-
Total current liabilities		5.77
Total equity and liabilities		0.53

Significant Accounting Policies and Notes to Accounts

1-25

As per our report of even date

For S C V J & Associates

Chartered Accountants

Firm Reg. No.: 148419W

Sheetal Jethaji Solanki

Partner

M No. 174874

Place: Mumbai

Date: 26th May, 2026

For and on behalf of

Assist 360 Facility Management Private Limited

Arpit V.Jain

Whole Time Director

DIN:-06899631

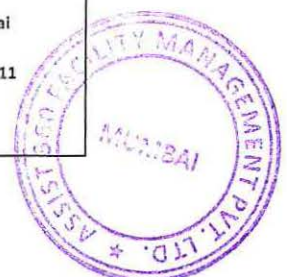
Place: Mumbai

Date: 26th May, 2026

Amol V. Desai

Director

DIN:-11553611



Assist 360 Facility Management Private limited (Formerly Known as Arkade 360 Facility Management Private Limited)

Standalone Balance sheet as on March 31, 2026

All amounts are ₹ in Lakhs unless otherwise stated

Particulars		Note	For the Year ended March 31, 2026
I	Revenue from operations		-
II	Other income		-
III	Total income (I + II)		-
IV	Expenses		
(a)	Cost of construction		-
(b)	Changes in inventories of finished goods and work in progress		-
(c)	Employee benefit expense	12	13.50
(d)	Finance costs	13	0.12
(e)	Depreciation and amortisation expense		-
(f)	Other expenses	14	0.71
	Total expenses (IV)		14.33
V	Profit before Exceptional Items (III - IV)		(14.33)
VI	Exceptional Items (net)		
	Diminution in value of Investments		-
VII	Profit before Tax - (V-IV)		(14.33)
VIII	Tax expense		
(1)	Current tax	15	-
(2)	Taxation for earlier year		-
(3)	Deferred tax expense/ (credit)		-
	Total tax expense (VIII)		-
IX	Profit for the year (VII -VIII)		(14.33)
X	Other comprehensive income		
(A)	Items that will not be reclassified to profit or loss		
(a)	(Loss)/Gain on remeasurement of the defined benefit plan		-
(b)	Income tax on above		-
	Total other comprehensive (loss)/income for the year		-
XI	Total comprehensive (loss)/income for the year (IX+X)		(14.33)
XII	Earnings per equity share (Face value of ₹ 10/- per share)		
(1)	Basic (₹)	16	(143.32)
(2)	Diluted (₹)		(143.32)

Significant Accounting Policies and Notes to Accounts

1-25

As per our report of even date

For S C V J & Associates
Chartered Accountants
Firm Reg. No.: 148419W


Sheetal Jethaji Solanki
Partner
M No. 174874
Place: Mumbai
Date : 26th May,2026

For and on behalf of
Assist 360 Facility Management Private Limited

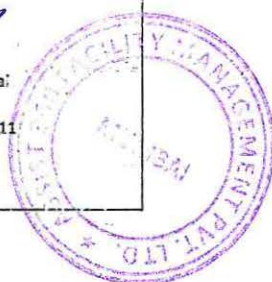

Arpit V. Jain
Whole Time Director
DIN:-06899631


Amol V. Desai
Director
DIN:-11553611

Place: Mumbai
Date: 26th May,2026



Assist 360 Facility Management Private limited (Formerly Known as Arkade 360 Facility Management Private Limited)
Standalone Balance sheet as on March 31, 2026
All amounts are ₹ in Lakhs unless otherwise stated

Particulars	For the Year ended March 31, 2026
Cash flows from operating activities	
Profit before tax	(14.32)
Adjustments for:	
Finance costs	0.12
Interest income	-
Depreciation and amortisation expenses	-
Operating profit before working capital changes	(14.21)
Adjustments for:	
(Increase)/decrease in operating assets	
Trade receivables	-
Inventories	-
Other financial assets (Non-Current and Current)	-
Other assets (Non-Current and Current)	-
Increase/(decrease) in operating liabilities	
Trade payables	0.07
Other financial liabilities (Non-Current and Current)	-
Other current liabilities	5.89
Changes in Working Capital	5.95
Cash generated from operations	(8.25)
Income taxes paid (Net of Refund)	-
Net cash generated by operating activities	(8.25)
Cash flows from investing activities	
(Investment in) / Proceeds from Bank Deposits	-
(Investment) / withdrawal from investments in subsidiary & associates firms	-
(Investment in) / Proceeds from current investments	-
Purchase of property, plant and equipment and other intangible assets	-
Interest Income	-
Proceeds from disposal of property, plant and equipment and other intangible assets	-
Net cash used in investing activities	-
Cash flows from financing activities	
Proceeds from fresh issue of Shares	1.00
Interest Paid	(0.12)
Loan from ADL	7.91
Net cash (used in) / generated by financing activities	8.79
Add / Less : (Loss)/Gain on remeasurement of the defined benefit plan	-
Net increase/ (decrease) in cash and cash equivalents	0.53
Cash and cash equivalents at the beginning of the year	-
Cash and cash equivalents at the end of the year	0.53
Reconciliation of cash and cash equivalents with the Balance Sheet:	
Cash and cash equivalents at end of the year (Refer Note 15)	0.53
Note: The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS - 7) "Statement of Cash Flow".	
Significant Accounting Policies and Notes to Accounts 1-25	
For S C V J & Associates Chartered Accountants Firm Reg. No.: 149419W  Sheetal Jethaji Solanki Partner M No. 174874 Place: Mumbai Date: 26th May, 2026 	For and on behalf of Assist 360 Facility Management Private Limited  Arpit V. Jain Whole Time Director DIN:-06899631  Amol V. Desai Director DIN:-11553611 Place: Mumbai Date: 26th May, 2026 

Significant Accounting Policies forming part of the Standalone Financial Statements for the period ended on 31st March, 2026

1 Corporate information

Assist 360 Facility Management Private Limited is a Private Limited Company incorporated on 03rd December, 2025 under the provisions of the Companies Act, 2013 having its registered office situated at 499/2A, Arkade House, Opp. Bhhomi Arkade, Ashok Nagar, Kandivali East, Mumbai, 400 101. The company is primarily engaged in business of Integrated Facility Management Services including but not limited to housekeeping, cleaning, maintenance, technical services, Pest control, Landscaping, horticulture, waste management, and other allied facility support services for residential, Commercial, Industrial, institutional, and government premises.

2 Significant Accounting Policies

2.1.1 Basis of preparation

The Standalone Balance Sheet as on March 31, 2026, the Standalone Statement of Profit and Loss (Including other comprehensive income), the standalone statement of changes in Equity and the standalone cash flow statement, for the year ended 31.03.26, the summary of significant accounting policies and other explanatory information (Collectively, the "Standalone financial statements / information"). The comparative financial information has not been included in these Standalone financial statements.

These financial statements have been prepared on a going concern basis following the accrual basis of accounting in accordance with the Generally accepted Accounting Principles (GAAP) in India (Indian Accounting standards referred to as "IndAS") as specified under the section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 and relevant amendments rules issued there after and and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III). These standalone financial statements are presented in INR and all values are rounded to the nearest Lakhs, except when otherwise indicated.

The financial statements have been prepared on a historical cost convention, except for the following assets and liabilities:

- i. Certain financial assets and liabilities that is measured at fair value;
- ii. Defined benefit plans-plan assets measured at fair value.
- iii. Investments in equity instruments, other than investments in subsidiary & associates firm, measured at fair value through profit & loss account (FVTPL).

2.2 Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

The operating cycle is the time between the acquisition of assets and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.



2.3 Property, Plant & Equipments

Property, plant and equipment are stated at their cost of acquisition. The cost comprises purchase price, borrowing cost if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discount and rebates are deducted in arriving at the purchase price. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company.

All other repair and maintenance costs are recognized in statement of profit or loss as incurred.

Subsequent costs are included in asset's carrying amount or recognized as separate assets, as appropriate, only when it is probable that future economic benefit associated with the item will flow to the Company and the cost of item can be measured reliably.

An item of property, plant and equipment and any significant part initially recognized is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is derecognized.

Capital work-in-progress includes cost of property, plant and equipment under installation/under development as at the balance sheet date.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

2.4 Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Cost of intangible assets acquired in business combination is their fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any.

Internally generated intangibles, excluding capitalized development cost, are not capitalized and the related expenditure is reflected in statement of Profit and Loss in the period in which the expenditure is incurred. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

Intangible assets with indefinite useful lives are not amortized, but are tested for impairment annually, either individually or at the cash-generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis. The Company has assessed indefinite life for such brand considering the expected usage, expected investment on brand, business forecast and challenges to establish a premium electronic segment. These are carried at historical cost and tested for impairment annually.

An intangible asset is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from disposal of the intangible assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the assets are disposed off.

Depreciation and Amortisation

Depreciation on property, plant and equipment is calculated on pro-rata basis on straight-line method using the useful lives prescribed in Schedule II to the Companies Act 2013.



2.5 Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or Companies of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Company bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Company's CGUs to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Company extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the Company operates, or for the market in which the asset is used.

Impairment losses of continuing operations, including impairment on inventories, are recognized in the statement of profit and loss, except for properties previously revalued with the revaluation surplus taken to OCI. For such properties, the impairment is recognized in OCI up to the amount of any previous revaluation surplus.

For assets excluding goodwill and intangible assets having indefinite life, an assessment is made at each reporting date to determine whether there is an indication that previously recognized impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the statement of profit and loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

As per the assessment conducted by the Company there were no indications that the non-financial assets have suffered an impairment loss during the reporting periods.

2.6 Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition.

2.6.1 Financial assets

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.



2.6.2 Classification of financial assets

Debt instruments that meet the following conditions are subsequently measured at amortised cost (except for debt instruments that are designated as at fair value through profit or loss on initial recognition):

- the asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Debt instruments that meet the following conditions are subsequently measured at fair value through other comprehensive income (except for debt instruments that are designated as at fair value through profit or loss on initial recognition):

- the asset is held within a business model whose objective is achieved both by collecting contractual cash flows and selling financial assets; and
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Interest income is recognised in profit or loss for FVTOCI debt instruments. For the purposes of recognising foreign exchange gains and losses, FVTOCI debt instruments are treated as financial assets measured at amortised cost. Thus, the exchange differences on the amortised cost are recognised in profit or loss and other changes in the fair value of FVTOCI financial assets are recognised in other comprehensive income and accumulated under the heading of 'Reserve for debt instruments through other comprehensive income'. When the investment is disposed of, the cumulative gain or loss previously accumulated in this reserve is reclassified to profit or loss.

2.6.3 Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Income is recognised on an effective interest basis for debt instruments other than those financial assets classified as at FVTPL. Interest income is recognised in profit or loss and is included in the "Other income" line item.

2.6.4 Financial assets at fair value through profit or loss (FVTPL)

Initial recognition to present subsequent changes in fair value in other comprehensive income for investments in equity instruments, which are not held for trading.

Debt instruments that do not meet the amortised cost criteria or FVTOCI criteria (see above) are measured at FVTPL. In addition, debt instruments that meet the amortised cost criteria or the FVTOCI criteria but are designated as at FVTPL are measured at FVTPL.

A financial asset that meets the amortised cost criteria or debt instruments that meet the FVTOCI criteria may be designated as at FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets or liabilities or recognising the gains and losses on them on different bases. The Company has not designated any debt instrument as at FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on remeasurements recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any dividend or interest earned on the financial asset and is included in the 'Other income' line item. Dividend on financial assets at FVTPL is recognised when the Company's right to receive the dividends is established, it is probable that the economic benefits associated with the dividend will flow to the entity, the dividend does not represent a recovery of part of cost of the investment and the amount of dividend can be measured reliably.



2.6.5 Investments in equity instruments at FVTOCI

On initial recognition, the Company can make an irrevocable election (on an instrument-by-instrument basis) to present the subsequent changes in fair value in other comprehensive income pertaining to investments in equity instruments. This election is not permitted if the equity investment is held for trading. These elected investments are initially measured at fair value plus transaction costs.

Subsequently, they are measured at fair value with gains and losses arising from changes in fair value recognised in other comprehensive income and accumulated in the 'Reserve for equity instruments through other comprehensive income'. The cumulative gain or loss is not reclassified to profit or loss on disposal of the investments.

A financial asset is held for trading if:

- it has been acquired principally for the purpose of selling it in the near term; or
- on initial recognition it is part of a portfolio of identified financial instruments that the Company manages together and has a recent actual pattern of short-term profit-taking; or
- it is a derivative that is not designated and effective as a hedging instrument or a financial guarantee.

Dividends on these investments in equity instruments are recognised in profit or loss when the Company's right to receive the dividends is established, it is probable that the economic benefits associated with the dividend will flow to the entity, the dividend does not represent a recovery of part of cost of the investment and the amount of dividend can be measured reliably. Dividends recognised in profit or loss is included in the 'Other income' line item.

The Company has not elected for the FVTOCI irrevocable option for this investment.

2.6.6 Impairment of financial assets

The Company assesses on a forward-looking basis the expected credit losses associated with its assets. The impairment methodology applied depends on whether there has been a significant increase in credit risk. For trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 18, the Company always measures the loss allowance at an amount equal to lifetime expected credit losses.

2.6.7 Derecognition of financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognise the financial asset and recognises a collateralised borrowing for the proceeds received.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and

On derecognition of a financial asset other than in its entirety (e.g. when the Company retains an option to repurchase part of a transferred asset), the Company allocates the previous carrying amount of the financial asset between the part it continues to recognise under continuing involvement, and the part it no longer recognises on the basis of the relative fair values of those parts on the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognised and the sum of the consideration received for the part no longer recognised and any cumulative gain or loss allocated to it that had been recognised in other comprehensive income is recognised in profit or loss if such gain or loss would have otherwise been recognised in profit or loss on disposal of that financial asset. A cumulative gain or loss that had been recognised in other comprehensive income is allocated between the part that continues to be recognised and the part that is no longer recognised on the basis of the relative fair values of those parts.

2.7 Financial liabilities and equity instruments

2.7.1 Classification as debt or equity

Debt and equity instruments issued by the Company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

2.7.2 Equity instruments

Deducting all of its liabilities, Equity instruments issued by the Company are recognised at the proceeds received, net of direct issue costs.

Repurchase of the Company's own equity instruments is recognised and deducted directly in equity. No gain or loss is recognised in profit or loss on the purchase, sale, issue or cancellation of the Company's own equity instruments.



2.7.3 Financial liabilities

All financial liabilities are subsequently measured at amortised cost using the effective interest method or at FVTPL.

2.7.4 Financial liabilities at FVTPL:

Financial liabilities are classified as at FVTPL when the financial liability is either held for trading or it is designated as at FVTPL.

A financial liability is classified as held for trading if:

- It has been incurred principally for the purpose of repurchasing it in the near term; or
- on initial recognition it is part of a portfolio of identified financial instruments that the Company manages together and has a recent actual pattern of short-term profit-taking; or
- it is a derivative that is not designated and effective as a hedging instrument.

A financial liability other than a financial liability held for trading may be designated as at FVTPL upon initial recognition if:

- such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise;
- the financial liability forms part of a Company of financial assets or financial liabilities or both, which is managed and its performance is evaluated on a fair value basis, in accordance with the Company's documented risk management or investment strategy, and information about the Companying is provided internally on that basis; or
- it forms part of a contract containing one or more embedded derivatives, and Ind AS 109 permits the entire combined contract to be designated as at FVTPL in accordance with Ind AS 109.

Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on remeasurement recognised in Statement of Profit and Loss. The net gain or loss recognised in Statement of Profit and Loss incorporates any interest paid on the financial liability and is included in the 'other gains and losses' line item in the Statement of Profit and Loss. The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in Statement of Profit and Loss.

2.7.5 Other financial liabilities:

Other financial liabilities (including borrowings and trade and other payables) are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

2.7.6 Derecognition of financial liabilities

The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. An exchange between with a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in profit or loss.

Thus, the Company controls an investee if and only if it has all the following:

- power over the investee;
- exposure, or rights, to variable returns from its involvement with the investee and
- the ability to use its power over the investee to affect the amount of the returns.



2.9 Inventories

Inventories comprise of: (i) Construction materials and consumables (ii) Construction Work-In-Progress representing properties under construction/development (iii) Finished Inventories representing unsold units in completed projects

The construction materials and consumables are valued at lower of cost or net realisable value.

The construction work in progress is valued at lower of cost or net realisable value. Cost includes cost of land, development rights, rates and taxes, construction costs, borrowing costs, other direct expenditure, allocated overheads and other incidental expenses.

Finished stock of completed projects and stock in trade of units is valued at lower of cost or net realisable value.

2.10 Revenue recognition

Revenue from contracts with customer is recognized when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. Revenue is measured based on the transaction price which is the consideration, adjusted for discount and other credits, if any, as specified in the contract with customer. The Company presents revenue from contracts with customer net of indirect taxes in its statement of profit and loss. The Company assesses its revenue arrangements against specific criteria to determine if it is acting as principal or agent. The Company has concluded that it is acting as a principal in all of its revenue arrangement.

2.11 Income Tax

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the countries where the Company and its subsidiaries and associates operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred income tax is provided in full, using the liability method on temporary differences arising between the tax bases of assets and liabilities and their carrying amount in the financial statement. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax assets is realized or the deferred income tax liability is settled.

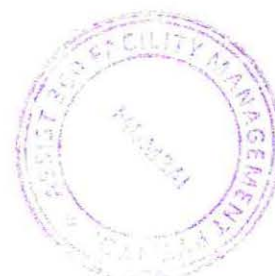
Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses. Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are off set where the Company has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

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

2.12 Employee Benefits:

2.12.1 Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within twelve months after the end of the period in which the employees render the related service are recognized in respect of employee service upto the end of the reporting period and are measured at the amount expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.



2.12.2 Post-employment

Defined contribution plan

The Company makes specified monthly contribution towards employee provident fund to Employees' Provident Fund. The Company's contributions to the fund are recognised in the Statement of Profit and Loss in the financial year to which the employee renders the service.

Defined benefit plan

The Company's gratuity scheme is a defined benefit plan. The present value of obligation under such defined benefit plan is determined based on actuarial valuation carried at the year-end using the Projected Unit Credit Method, which recognises each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. The obligation is measured at the present value of the estimated future cash flows. The discount rate used for determining the present value of the obligation under defined benefit plans, is based on the market yields on Government securities as at the balance sheet date.

The Company recognizes the following changes in the net defined benefit obligation under Employee benefit expense in statement of profit or loss:

- Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements
- Net interest expense or income

Remeasurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognized immediately in the Balance Sheet with a corresponding debit or credit to retained earnings through other comprehensive income in the period in which they occur. Remeasurements are not reclassified to profit or loss in subsequent periods.

2.13 Leases

The Company assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

2.13.1 As a lessee

The Company's lease asset classes primarily comprise of lease for office and other premises. The Company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low value assets. The Company recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

(a) Right-of-use assets (ROU)

The Company recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognized, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives.

If ownership of the leased asset transfers to the Company at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

(b) Lease Liabilities

At the commencement date of the lease, the Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option

reasonably certain to be exercised by the Company and payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognized as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Lease payments are allocated between principal and finance cost. The finance cost is charged to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Variable lease payments that depend on sales are recognized in profit or loss in the period in which the condition that triggers those payments occur.

Lease liability and ROU assets have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows. Lease liabilities have been included in financial liabilities.



(c) Short-term leases and leases of low-value assets

The Company applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognized as expense on a straight-line basis over the lease term.

2.13.2 Company as a lessor

Leases for which the Company is a lessor is classified as a finance or operating lease. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases. For operating leases, rental income is recognised on a straight-line basis over the term of the relevant lease.

2.13.3 Transition to Ind AS

The following is the summary of practical expedients elected on initial application:

- Applied a single discount rate to a portfolio of leases of similar assets in similar economic environment with a similar end date
- Applied the exemption not to recognise right-of-use assets and liabilities for leases with less than 12 months of lease term on the date of initial application, variable lease and low value asset.
- Excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application.

2.14 Segment reporting :

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Board of directors monitors the operating results of all product segments separately for the purpose of making decisions about resource allocation and performance assessment.

The operating segments have been identified on the basis of the nature of products/services. Further:

- Segment revenue includes sales and other income directly identifiable with / allocable to the segment including inter-segment revenue.
- Expenses that are directly identifiable with / allocable to segments are considered for determining the segment result. Expenses which relate to the Company as a whole and not allocable to segments are included under unallocable expenditure.
- Income which relates to the Company as a whole and not allocable to segments is included in unallocable income.
- Segment assets and liabilities include those directly identifiable with the respective segments. Unallocable assets and liabilities represent the assets and liabilities that relate to the Company as a whole and not allocable to any segment.

2.15 Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (Standalone of shares) if any that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effect of all potentially dilutive equity shares.

2.16 Borrowing costs

Borrowing costs that are directly attributable to real estate project development activities are inventorised / capitalized as part of project cost.

Borrowing costs are inventorised / capitalised as part of project cost when the activities that are necessary to prepare the inventory / asset for its intended use or sale are in progress. Borrowing costs are suspended from inventorisation / capitalisation when development work on the project is interrupted for extended periods and there is no imminent certainty of recommencement of work.

All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that the Company incurs

2.17 Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, that are readily convertible to a known amount of cash and subject to an insignificant risk of changes in value.

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposit held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the balance sheet.

2.18 Foreign currency translation

Functional and presentation currency

The Company's Financial Statements are presented in Indian rupee (₹) which is also the Company's functional currency. Foreign currency transaction are recorded on initial recognition in the functional currency, using the exchange rate prevailing at the date of transaction.

Measurement of foreign currency item at the balance sheet date:

- Foreign currency monetary assets and liabilities denominated in foreign currency are translated at the exchange rates prevailing on the reporting date.
- Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of their initial transactions.



Exchange differences:

Exchange differences arising on settlement or translation of monetary items are recognised as income or expense in the Statement of Profit & Loss.

2.19 Provisions, Contingent Liabilities

2.19.1 Provisions:

A provision is recognized when the Company has a present obligation (legal or constructive) as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

When the Company expects some or all of a provision to be reimbursed, reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost in respective expense.

2.19.2 Contingent Liabilities

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

2.20 Fair value measurement

The Company measures financial instruments, such as investments (other than equity investments in subsidiaries and joint ventures) and derivatives at fair value at each Balance Sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an ordinary transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest. A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1- Quoted (unadjusted) market prices in active markets for identical assets or liabilities

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

2.21 Critical accounting estimates, judgement and assumptions

The preparation of these Standalone financial statements requires the management to make judgments, use estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these judgements, assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.



i. Taxes

Uncertainties exist with respect to the interpretation of tax regulations, changes in tax laws, and the amount and timing of future taxable income. Given the wide range of business relationships differences arising between the actual results and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax income and expense already recorded. The Company establishes provisions, based on reasonable estimates. The amount of such provisions is based on various factors, such as experience of previous tax assessments and differing interpretations of tax regulations by the taxable entity and the responsible tax authority.

ii. Employee benefit plans

The cost of defined benefit plans (i.e. Gratuity benefit) is determined using actuarial valuations. An actuarial valuation involves making various assumptions which may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date. In determining the appropriate discount rate, management considers the interest rates of long term government bonds with extrapolated maturity corresponding to the expected duration of the defined benefit obligation. The mortality rate is based on publicly available mortality tables for India. Future salary increases and pension increases are based on expected future inflation rates for India.

iii. Contingencies

Contingent liabilities may arise from the ordinary course of business in relation to claims against the Company, including legal, contractor and other claims. By their nature, contingencies will be resolved only when one or more uncertain future events occur or fail to occur. The assessment of the existence, and potential quantum, of contingencies inherently involves the exercise of significant judgement and the use of estimates regarding the outcome of future events.

iv. Property Plant and Equipment

Property, Plant and Equipment represent significant portion of the asset base of the Company. The charge in respect of periodic depreciation is derived after determining an estimate of assets' expected useful life and expected value at the end of its useful life. The useful life and residual value of Company's assets are determined by Management at the time asset is acquired and reviewed periodically including at the end of each year. The useful life is based on historical experience with similar assets, in anticipation of future events, which may have impact on their life such as change in technology.

v. Impairment of non-financial assets

The Company assesses at each reporting date whether there is an indication that an asset including intangible assets having indefinite useful life and goodwill may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's CGU's fair value less cost of disposal and its value in use. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are estimated based on past trend and discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, or other fair value indicators.

(vi) Provision for expected credit losses (ECL) of trade receivables and contract assets

The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables. Under this approach the Company does not track changes in credit risk but recognizes impairment loss allowance based on lifetime ECLs at each reporting date. For this purpose the Company uses a provision matrix to determine the impairment loss allowance on the portfolio of trade receivables. The said matrix is based on historically observed default rates over the expected life of the trade receivables duly adjusted for forward looking estimates.

For recognition of impairment loss on other financial assets and risk exposures, the Company determines whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month expected credit loss(ECL) is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the Company reverts to recognizing impairment loss allowance based on 12-month ECL.

For assessing increase in credit risk and impairment loss, the Company combines financial instruments on the basis of shared credit risk characteristics with the objective of facilitating an analysis that is designed to enable significant increases in credit risk to be identified on a timely basis.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events on a financial instrument that are possible within 12 months after the reporting date.

ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. The ECL impairment loss allowance (or reversal) recognized during the period in the statement of profit and loss and the cumulative loss is reduced from the carrying amount of the asset until it meets the write off criteria, which is generally when no cash flows are expected to be realised from the asset.



(vii) Impairment for Investments in Subsidiary & Associates

Determining whether the investments in subsidiaries are impaired requires an estimate in the value in use of investments. In considering the value in use, the Directors have anticipated the future operating margins, resources and availability of infrastructure, discount rates and other factors of the underlying businesses/operations of the investee companies. Any subsequent changes to the cash flows due to changes in the above-mentioned factors could impact the carrying value of investments.

(viii) Leases

The Company determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised. Wherever, lease contracts that include extension and termination options, the Company applies judgement in evaluating whether it is reasonably certain whether or not to exercise the option to renew or terminate the lease. That is, it considers all relevant factors that create an economic incentive for it to exercise either the renewal or termination. After the commencement date, the Company reassesses the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to renew or to terminate.

2.22 Recent Indian Accounting Standards (Ind AS)

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. During the year ended March 31, 2026, MCA has notified certain amendments to Ind AS 21- Effects of changes in Foreign Exchange Rates, Ind AS 1- Presentation of Financial Statements, Ind AS 7- Statement of Cash Flow, Ind AS 107-Financial Instruments (Supplier Finance Arrangement) and Ind AS 12- International Tax Reform- Pillar Two Model Rules which are applicable from April 1, 2025.

The Company has evaluated all these amendments and has determined that it does not have any significant impact on its financial statements.

(i) Ind AS 103 – Reference to Conceptual Framework

The amendments specify that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired, and liabilities assumed must meet the definitions of assets and liabilities in the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India at the acquisition date. These changes do not significantly change the requirements of Ind AS 103. The Company does not expect the amendment to have any significant impact in its Financial Statements.

(ii) Ind AS 16 – Proceeds before Intended use

The amendments mainly prohibit an entity from deducting from the cost of property, plant and equipment amounts received from selling items produced while the Company is preparing the asset for its intended use. Instead, an entity will recognise such sales proceeds and related cost in profit or loss. The Company does not expect the amendments to have any impact in its recognition of its property, plant, and equipment in its Financial Statements.

(iii) Ind AS 37 – Onerous Contracts - Costs of Fulfilling a Contract

The amendments specify that that the 'cost of fulfilling' a contract comprises the 'costs that relate directly to the contract'. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labour materials) or an allocation of other costs that relate directly to fulfilling contracts. The amendment is essentially a clarification, and the Company does not expect the amendment to have any significant impact in its Financial Statements.

(iv) Ind AS 109 – Annual Improvements to Ind AS (2022)

The amendment clarifies which fees an entity includes when it applies the '10 percent' test of Ind AS 109 in assessing whether to derecognise a financial liability. The Company does not expect the amendment to have any significant impact in its Financial Statements.

(v) Ind AS 116 – Annual Improvements to Ind AS (2022)

The amendments remove the illustration of the reimbursement of leasehold improvements by the lessor in order to resolve any potential confusion regarding the treatment of lease incentives that might arise because of how lease incentives were described in that illustration. The Company does not expect the amendment to have any significant impact in its Financial Statements.



Assist 360 Facility Management Private limited (Formerly Known as Arkade 360 Facility Management Private Limited)
Special Purpose Statement of Changes in Equity for the year ended March 31, 2026
All amounts are ₹ in Lakhs unless otherwise stated

3 Statement of Changes In Equity

(a) Equity share capital

For the year ended March 31, 2026

Balance as at April 1, 2025	Changes in equity share capital due to prior period errors	Balance at April 1, 2025	Changes in equity share capital during the year	Balance as at March 31, 2026
-	-	-	1.00	1.00

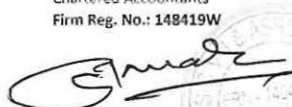
(b) Other equity

Particulars	Reserves and Surplus			Total
	Securities premium	Retained earnings	Remeasurement of defined benefit plan	
Balance as at April 1, 2025	-	-	-	-
Changes in accounting policy	-	-	-	-
Bbalance as at April 1, 2025	-	-	-	-
Profit for the year	-	(14.33)	-	(14.33)
Remeasurement of defined benefit obligation, net of income tax	-	-	-	-
Total comprehensive (loss)/Gain for the year	-	(14.33)	-	(14.33)
Securities premium on shares issued (net of share issue costs)	-	-	-	-
Balance as at March 31, 2026	-	(14.33)	-	(14.33)

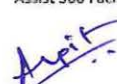
Significant Accounting Policies and Notes to Accounts
As per our report of even date

1-25

For S C V J & Associates
Chartered Accountants
Firm Reg. No.: 148419W


Sheetal Jethaji Solanki
Partner
M No. 174874
Place: Mumbai
Date: 26th May, 2026

For and on behalf of the Board of Directors of
Assist 360 Facility Management Private Limited


Arpit V. Jain
Whole Time Director
DIN:-06899631


Amol V. Desai
Director
DIN:-11553611

Place: Mumbai
Date: 26th May, 2026



Assist 360 Facility Management Private limited (Formerly Known as Arkade 360 Facility Management Private Limited)

Notes to the Standalone Financial Statements as at March 31, 2026

All amounts are ₹ in Lakhs unless otherwise stated

4 Cash and cash equivalents

Particulars	As at March 31, 2026
(a) Cash on hand	-
(b) Balances with banks in current account	0.53
Total	0.53

4.1 There is no repatriation restriction with regard to cash and cash equivalents at the end of reporting and prior periods.

5 Bank balances other than cash and cash equivalents

Particulars	As at March 31, 2026
(a) Term deposits with banks (with original maturity of more than three months but less than twelve months) (held as margin money with Banks for guarantees)	-
Total	-



6 Equity share capital

Particulars	As at March 31, 2026	
	No. of Shares	Amount
Authorised capital		
50,000 Equity Shares of ₹ 10/- each	50,000	5.00
	50,000	5.00
Issued, subscribed and fully paid up		
10,000 Equity Shares of ₹ 10/- each	10,000	1.00
	10,000	1.00

- 6.1 The Company has only one class of equity shares having face value as ₹ 10/- each. Every holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. Any dividend proposed by the Board of Directors is subject to the approval of shareholders in the ensuing Annual General Meeting.

6.2 Reconciliation of the number of equity shares outstanding at the beginning and at the end of the reporting year

Particulars	As at March 31, 2026	
	No. of Shares	Amount
At the beginning of the relevant year	-	-
Add: Issued during the year	10,000	1,00,000.00
At the end of the year	10,000	1,00,000.00

6.3 Details of shares held by each shareholder holding more than 5% shares:

Name of shareholder	As at March 31, 2026	
	Number of shares held	% holding in that class of shares
Arkade Developers Limited	10,000	100.00%

* 2 equity Shares held by nominee shareholders.

6.4 Details of Change in % holding of the Promoters

Promoter Name	As at March 31, 2026		
	Number of shares held	% of total shares	% Change during the year
Arkade Developers Limited	10,000	100.00%	0.00%



7 Other equity

Particulars	As at March 31, 2026
Securities premium	-
Retained earnings	(14.33)
Remeasurement of defined benefit plan	-
Total	(14.33)

7.1 Securities premium

Particulars	As at March 31, 2026
Balance at beginning of the year	-
Securities premium arising on issue of equity shares	-
Share issue costs	-
Balance at end of the year	-

Amount received in excess of face value of the equity shares is recognised in Securities Premium. It will be used as per the provisions of Companies Act, 2013, to issue bonus shares, to provide for premium on redemption of shares, write-off equity related expenses like underwriting costs, etc.

7.2 Retained earnings

Particulars	As at March 31, 2026
Balance at beginning of the year	-
Profit/(Loss) for the year	(14.33)
Balance at end of the year	(14.33)

Retained earnings are the profits that the Company has earned till date less any transfers to General Reserve, dividends or other distributions to shareholders. Retained earnings is a free reserve available to the Company.

7.3 Remeasurement of defined benefit plan

Particulars	As at March 31, 2026
Balance at beginning of the year	-
Remeasurement of defined benefit obligation	-
Income tax on above	-
Balance at end of the year	-

Includes re-measurement (loss)/gain on defined benefit plans, net of taxes that will not be reclassified to statement of profit and loss.

8 Borrowings

Particulars	As at March 31, 2026
Non Current	
Secured from banks:	
Unsecured - at amortised cost	
Loan from related parties (refer note 39)	7.91
	7.91
Current	
Secured from banks:	
Unsecured - at amortised cost	
	-
	-
Total	7.91



8.1 Summary of borrowing arrangements

The terms of repayment of term loans and other loans are stated below:

Particulars	Terms of repayment	Amount outstanding - 31.03.2026
Nature of Non-current borrowings:		
(a) Loan from Related Party		
Arkade Developers Limited	The loan is repayable on Demand. It carries an interest rate of 12% p.a.	7.91

8.2 Reconciliation of liabilities arising from financing activities

The table below details changes in the Company's liabilities arising from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are those for which cash flows were, or future cash flows will be, classified in the Company's statement of cash flows as cash flows from financing activities.

Particulars	As at March 31, 2026
Term loans from banks / Non Banking financial companies	
Balance at beginning of year of relevant year	-
Financing cash flows	
- Proceeds from issue of long term borrowings	7.91
- Repayment of long term borrowings	-
Non-cash changes	
- Transaction cost of long term borrowings (net)	-
- Interest accruals on account of amortisation	-
Balance at end of year	7.91



Assist 360 Facility Management Private limited (Formerly Known as Arkade 360 Facility Management Private Limited)**Notes to the Standalone Financial Statements as at March 31, 2026**

All amounts are ₹ in Lakhs unless otherwise stated

9 Provisions

Particulars	As at March 31, 2026
Non-current	
Provision for employee benefits	
Gratuity Provision - (Non Current)	0.12
- Leave Encashment	0.06
Provision for defect liability & repairs	
	0.18
Current	
Provision for employee benefits	
Gratuity Provision - (Current)	0.00
- Leave Encashment	0.02
Total	0.02

10 Trade payables

Particulars	As at March 31, 2026
(a) Total outstanding dues of small and micro enterprises	-
(b) Total outstanding dues of creditors other than small and micro enterprises	0.07
Total	0.07

10.1 The average credit period on purchases is 30 days.

Assist 360 Facility Management Private limited (Formerly Known as Arkade 360 Facility Management Private Limited)
Notes to the Standalone Financial Statements as at March 31, 2026
All amounts are ₹ in Lakhs unless otherwise stated

10.2 Ageing of trade payables

As on March 31, 2026

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than 1 Year	1-2 Years	2-3 years	More than 3 years	
Undisputed dues						
- MSME	-	-	-	-	-	-
- Others	0.07	-	-	-	-	0.07
Disputed dues						
- MSME	-	-	-	-	-	-
- Others	-	-	-	-	-	-
Total	0.07	-	-	-	-	0.07



Assist 360 Facility Management Private limited (Formerly Known as Arkade 360 Facility Management Private Limited)
Notes to the Standalone Financial Statements as at March 31, 2026
All amounts are ₹ in Lakhs unless otherwise stated

10.3 Disclosures as required under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act):

The amounts due to Micro and Small Enterprises as defined in the 'The Micro, Small and Medium Enterprises Development Act, 2006' has been determined to the extent such parties have been identified on the basis of

Particulars	As at March 31, 2026
(a) Principal amount due to suppliers registered under the MSMED Act and remaining unpaid as at period end	-
(b) Interest due to suppliers registered under the MSMED Act and remaining unpaid as at period end	
(c) Principal amounts paid to suppliers registered under the MSMED Act, beyond the appointed day during the period	
(d) Interest paid, other than under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the period	
(e) Interest paid, under Section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day during the period	
(f) Interest due and payable towards suppliers registered under MSMED Act, for payments already made	
(g) Further interest remaining due and payable for earlier periods	

11 Other current liabilities

Particulars	As at March 31, 2026
Salary Payable	3.99
Statutory dues	0.20
Audit Fees Payable	0.25
Bonus Payable	1.24
Total	5.68



Assist 360 Facility Management Private limited (Formerly Known as Arkade 360 Facility Management Private Limited)
Notes to the Standalone Financial Statements as at March 31, 2026
All amounts are ₹ in Lakhs unless otherwise stated

12 Employee benefits expense

Particulars	As at March 31, 2026
Salaries, wages and bonus	13.07
Contribution to provident and other funds (Refer note 19)	0.19
Gratuity (Refer note 19)	0.12
Leave Encashment (Refer note 19)	0.08
Staff welfare expenses	0.04
Total	13.50

13 Finance cost

Particulars	As at March 31, 2026
Interest cost - on financial liabilities at amortised cost	
- Borrowings from Others	0.12
Bank Charges and Stamp Duty Charges on long term borrowings	0.00
Total	0.12

14 Other expenses

Particulars	As at March 31, 2026
Audit Fees	0.25
Legal & Professional Fees	0.40
Miscellaneous Expenses	0.06
Total	0.71



15 Current Tax and Deferred Tax

15.1 Income Tax Expense recognised in statement of profit and loss

Particulars	For year ended March 31, 2026
Current Tax:	
Current income tax charge	-
Short provision of tax relating to earlier years	-
	-
Deferred Tax expense/ (credit)	
In respect of current period	-
	-
	-
Total tax expense/(credit) recognised in statement of profit and loss	-

15.2 Income Tax recognised in other Comprehensive Income

Particulars	For year ended March 31, 2026
Deferred Tax (Liabilities)/Assets:	
Remeasurement of Defined Benefit Obligations	-
Total	-

15.3 Reconciliation of income tax expense and the accounting profit multiplied by Company's domestic tax rate:

Particulars	For year ended March 31, 2026
Profit/(Loss) before tax	(14.33)
Less: Income taxed at different tax rate	-
Profit/(Loss) Before tax	(14.33)
Income Tax using the Company's domestic Tax rate #	-
Effect of expenses that are not deductible in determining taxable profit	-
Effect of income that is not taxable in determining taxable profit	-
Effect of income taxed at different rate	-
Income tax expense recognised in Statement of Profit or Loss	-

The tax rate used for the reconciliations above is the corporate tax rate of plus surcharge (as applicable) on corporate tax, education cess and secondary and higher education cess on corporate tax, payable by corporate entities in India on taxable profits under Income Tax Act, 1961.

In pursuance of Section 115BAA of the Income Tax Act, 1961 announced by the Government of India through Taxation Laws (Amendment) Ordinance, 2019, the Company has opted for irrevocable option of shifting to lower tax rate w.e.f FY 19-20.

15.4 The Company does not have any unrecorded income and assets related to previous years which are required to be recorded during the year.



16 Earning per share

Particulars	For year ended March 31, 2026
(a) Profit/Loss for the year	(14.33)
(b) Number of Ordinary shares outstanding	10,000
(c) Effect of issued of ordinary bonus shares (numbers)*	
(d) Weighted average number of ordinary shares in computing earnings per share [(b) + (c)] (numbers)	10,000
(e) Earnings per share on Profit for the year (Face Value ₹ 10/- per share)	
– Basic [(a)/(d)] (₹)	(143.32)
– Diluted [(a)/(d)] (₹)	(143.32)

17 Contingent liabilities and commitments (to the extent not provided for)

Particulars	For year ended March 31, 2026
Contingent liabilities :	
(i) Bank Guarantees	-
(ii) Demands/Claims by Government Authorities not acknowledged as debts and contested/to be contested by the Company:	-

17.1 The Company did not have any long-term contracts including derivative contracts for which any provision was required for foreseeable losses.

18 Segment information

For management purposes, the Company is into one reportable segment i.e. Integrated Facility Management Services.

The Managing Director is the Chief Operating Decision Maker of the Company who monitors the operating results of the Company for the purpose of making decisions about resource allocation and performance assessment. The Company's performance as single segment is evaluated and measured consistently with profit or loss in the standalone financial statements. Also, the Company's financing (including finance costs and finance income) and income taxes are managed on a Company basis



18.1 Geographical information

The Company operates in one geographical environment only i.e. in India.

The Company's revenue from continuing operations from external customers by location of operations and information about its non-current assets by location of assets are detailed below:

Particulars	Revenue from External Customers
	For year ended March 31, 2026
Within India	-
Outside India	-
Total	-

Particulars	Non-current Assets
	For year ended March 31, 2026
Within India	-
Outside India	-
Total	-

18.2 Information about major customers

No single customer contributed 10% or more to the Company's revenue for the year ended March 31, 2026

18.3 The reporting segment includes a number of sales operations in various cities within India each of which is considered as a separate operating segment by the CODM. For financial statements presentation purposes, these individual operating segments have been aggregated into a single reportable operating segment taking into account the following factors:

- these operating segments have similar long-term gross profit margins;
- the nature of the products and production processes are similar; and
- the methods used to distribute the products to the customers are the same.



19 Employee benefit plans

19.1 Defined contribution plans:

The Company participates in Provident fund as defined contribution plans on behalf of relevant personnel. Any expense recognised in relation to provident fund represents the value of contributions payable during the period by The Company at rates specified by the rules of provident fund. The only amounts included in the balance sheet are those relating to the prior months contributions that were not paid until after the end of the reporting period.

(a) Provident fund and pension

In accordance with the Employee's Provident Fund and Miscellaneous Provisions Act, 1952, eligible employees of the Company are entitled to receive benefits in respect of provident fund, a defined contribution plan, in which both employees and the Company make monthly contributions at a specified percentage of the covered employees' salary. The contributions, as specified under the law, are made to the provident fund administered and managed by Government of India (GOI). The Company has no further obligations under the fund managed by the GOI beyond its monthly contributions which are charged to the statement of Profit and Loss in the period they are incurred. The benefits are paid to employees on their retirement or resignation from the Company.

Contribution to defined contribution plans, recognised in the statement of profit and loss for the year under employee benefits expense, are as under:

Particulars	For the Year ended March 31, 2026
i) Employer's contribution to provident fund and pension	0.19
ii) Employer's contribution to state insurance corporation	-
Total	0.19

(b) Defined benefit plans:

Gratuity (Unfunded)

The Company has an obligation towards gratuity, a unfunded defined benefit retirement plan covering all employees. The plan provides for lump sum payment to vested employees at retirement or at death while in employment or on termination of the employment of an amount equivalent to 15 days salary, as applicable, payable for each completed year of service. Vesting occurs upon completion of five years of service. The Company accounts for the liability for gratuity benefits payable in the future based on an actuarial valuation.

The most recent actuarial valuation of the present value of the defined benefit obligation was carried out for the year ended March 31, 2026 by an independent actuary. As per relevant provision under social security code become effective from 21-11-2025. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the projected unit credit method.



(A) Through its defined benefit plans, the Company is exposed to a number of risks, the most significant of which are detailed below:

(1) Actuarial Risk:

It is the risk that benefits will cost more than expected. This can arise due to one of the following reasons:

- i) Adverse Salary Growth Experience
- ii) Variability in mortality rates
- iii) Variability in withdrawal rates

(2) Investment Risk

For funded plans that rely on insurers for managing the assets, the value of assets certified by the insurer may not be the fair value of instruments backing the liability. In such cases, the present value of the assets is independent of the future discount rate. This can result in wide fluctuations in the net liability or the funded status if there are significant changes in the discount rate during the inter-valuation period.

(3) Liquidity Risk:

Employees with high salaries and long durations or those higher in hierarchy, accumulate significant level of benefits. If some of such employees resign/retire from the company there can be strain on the cashflows.

(4) Market Risk:

Market risk is a collective term for risks that are related to the changes and fluctuations of the financial markets. One actuarial assumption that has a material effect is the discount rate. The discount rate reflects the time value of money. An increase in discount rate leads to decrease in Defined Benefit Obligation of the plan benefits & vice versa. This assumption depends on the yields on the corporate/government bonds and hence the valuation of liability is exposed to fluctuations in the yields as at the valuation date.

(5) Legislative Risk

Legislative risk is the risk of increase in the plan liabilities or reduction in the plan assets due to change in the legislation/regulation. The government may amend the Payment of Gratuity Act thus requiring the companies to pay higher benefits to the employees. This will directly affect the present value of the Defined Benefit Obligation and the same will have to be recognized immediately in the year when any such amendment is effective.

(B) Principal actuarial assumptions used:

The principal assumptions used for the purposes of the actuarial valuations were as follows.

Particulars	Gratuity (Unfunded)
	As at March 31, 2026
1. Discount rate - Company	7.25%
2. Salary escalation - Company	10.00%
3. Rate of employee turnover - Company	Age 25 & Below : 25 %, Age 25 to 35 : 20 %, Age 35 to 45 : 15 %, Age 45 to 55 : 10 %, Age 55 & above : 5 %
4. Mortality rate	Indian Assured Lives Mortality (2012-14) Ult.

(C) Expenses recognised in profit and loss

Particulars	Gratuity (Unfunded)
	For year ended March 31, 2026
Service cost:	
Current service cost	0.12
Net Interest cost	-
Components of defined benefit cost recognised in profit or loss	0.12

The current service cost and the net interest expenses for the year are included in the 'Employee benefits expenses' line item in the Statement of profit and loss.



(D) Net interest cost recognised in profit or loss:

Particulars	Gratuity (Unfunded)
	For year ended March 31, 2026
Interest cost	-
Interest income	-
Net interest cost recognised in profit or loss	-

(E) Expenses recognized in the Other Comprehensive Income (OCI)

Particulars	For year ended March 31, 2026
Actuarial (gains)/losses on obligation for the year	-
- Due to changes in demographic assumptions	-
- Due to changes in financial assumptions	-
- Due to experience adjustment	-
Return on plan assets, excluding interest income	-
Net (income)/expense for the period recognized in OCI	-

(F) Amount recognised in the consolidated balance sheet

Particulars	As at March 31, 2026
Present value of defined benefit obligation as at the end of the year	0.12
Fair value of plan assets	-
	0.12

(G) Net asset/(liability) recognised in the consolidated balance sheet

Recognised under:	As at March 31, 2026
Long term provision	0.12
Short term provision	0.00
Total	0.12

(H) Movements in the present value of defined benefit obligation are as follows:

Particulars	For year ended March 31, 2026
Opening defined benefit obligation	-
Current service cost	0.12
Interest cost	-
Actuarial losses / (Gain)	-
Benefits paid from the fund	-
Closing defined benefit obligation	0.12

(I) Maturity profile of defined benefit obligation:

Projected benefits payable in future years from the date of reporting	For year ended March 31, 2026
Year 1 cashflow	0.00
Year 2 cashflow	0.00
Year 3 cashflow	0.00
Year 4 cashflow	0.00
Year 5 cashflow	0.00
Year 6 to year 10 cashflow	0.10
Total expected payments	0.10



(J) Sensitivity analysis

The Sensitivity analysis below has been determined based on reasonably possible change of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant. These sensitivities show the hypothetical impact of a change in each of the listed assumptions in isolation. While each of these sensitivities holds all other assumptions constant, in practice such assumptions rarely change in isolation and the asset value changes may offset the impact to some extent. For presenting the sensitivities, the present value of the Defined Benefit Obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same as that applied in calculating the Defined Benefit Obligation presented above. There was no change in the methods and assumptions used in the preparation of the Sensitivity Analysis from previous year.

Projected benefits payable in future years from the date of reporting	For year ended March 31, 2026
Projected benefit obligation on current assumptions	
Rate of discounting	
Impact of +0.5% change	0.12
(% change)	(4.96%)
Impact of -0.5% change	0.13
(% change)	5.26%
Rate of salary increase	
Impact of +0.5% change	0.13
(% change)	5.28%
Impact of -0.5% change	0.12
(% change)	(2.87%)
Withdrawal Rate (W.R.)	
W.R. x 110%	0.11
(% change)	(7.43%)
W.R. x 90%	0.13
(% change)	7.85%

(K) Other disclosures

The weighted average duration of the obligations as at March 31, 2026: 6.98 years.



(c) Leave Encashment plan

(A) Through its defined benefit plans, the Company is exposed to a number of risks, the most significant of which are detailed below:

(1) Actuarial Risk:

It is the risk that benefits will cost more than expected. This can arise due to one of the following reasons:

- i) Adverse Salary Growth Experience
- ii) Variability in mortality rates
- iii) Variability in withdrawal rates
- iv) Variability in availment rates

(2) Investment Risk

For funded plans that rely on insurers for managing the assets, the value of assets certified by the insurer may not be the fair value of instruments backing the liability. In such cases, the present value of the assets is independent of the future discount rate. This can result in wide fluctuations in the net liability or the funded status if there are significant changes in the discount rate during the inter-valuation period.

(3) Liquidity Risk:

Employees with high salaries and long durations or those higher in hierarchy, accumulate significant level of benefits. If some of such employees resign/retire from the Entity there can be strain on the cash flows.

(4) Market Risk:

Market risk is a collective term for risks that are related to the changes and fluctuations of the financial markets. One actuarial assumption that has a material effect is the discount rate. The discount rate reflects the time value of money. An increase in discount rate leads to decrease in Defined Benefit Obligation of the plan benefits & vice versa. This assumption depends on the yields on the corporate/government bonds and hence the valuation of liability is exposed to fluctuations in the yields as at the valuation date. Since the benefits under the plan is not payable for life time and payable till retirement age only, plan does not have any longevity risk.

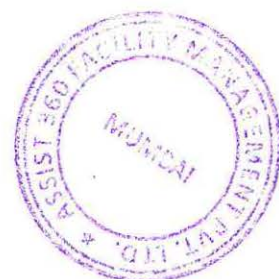
(5) Legislative Risk

Legislative risk is the risk of increase in the plan liabilities or reduction in the plan assets due to change in the legislation/regulation. The government may amend the Shop and Establishment Act, thus requiring the companies to pay higher benefits to the employees. This will directly affect the present value of the Defined Benefit Obligation and the same will have to be recognized immediately in the year when any such amendment is effective.

(B) Principal actuarial assumptions used:

The principal assumptions used for the purposes of the actuarial valuations were as follows.

Particulars	Leave Encashment (Unfunded)
	As at March 31, 2026
1. Discount rate - Company	7.25%
2. Salary escalation - Company	10.00%
3. Rate of employee turnover - Company	Age 25 & Below : 25 %, Age 25 to 35 : 20 %, Age 35 to 45 : 15 %, Age 45 to 55 : 10 %, Age 55 & above : 5 %
4. Mortality rate	Indian Assured Lives Mortality (2012-14) Ult.



(C) Expenses recognised in profit and loss

Particulars	Leave Encashment (Unfunded)
	For year ended March 31, 2026
Service cost:	
Current service cost	0.08
Net Interest cost	-
Net value of remeasurements on the obligation and plan assets	-
Components of defined benefit cost recognised in profit or loss	0.08

The current service cost and the net interest expenses for the year are included in the 'Employee benefits expenses' line item in the Statement of profit and loss.

(D) Net interest cost recognised in profit or loss:

Particulars	Leave Encashment (Unfunded)
	For year ended March 31, 2026
Interest cost	-
Interest income	-
Net interest cost recognised in profit or loss	-

(E) Remeasurements on the Obligation and Plan Assets

Particulars	For year ended March 31, 2026
Actuarial (gains)/losses on obligation for the year	
- Due to changes in demographic assumptions	-
- Due to changes in financial assumptions	-
- Due to experience adjustment	-
Return on plan assets, excluding interest income	-
Net (Gain)/Loss for the period recognized in OCI	-

(F) Amount recognised in the balance sheet

Particulars	As at March 31, 2026
Present value of defined benefit obligation as at the end of the year	0.08
Fair value of plan assets	-
	0.08

(G) Net asset/(liability) recognised in the balance sheet

Recognised under:	As at March 31, 2026
Long term provision	0.06
Short term provision	0.02
Total	0.08

(H) Movements in the present value of defined benefit obligation are as follows:

Particulars	For year ended March 31, 2026
Opening defined benefit obligation	-
Transfer in/(out) obligation	-
Current service cost	0.08
Interest cost	-
Actuarial losses	-
Benefits paid from the fund	-
Closing defined benefit obligation	0.08



(I) Maturity profile of defined benefit obligation:

Projected benefits payable in future years from the date of reporting	For year ended March 31, 2026
Year 1 cashflow	-
Year 2 cashflow	-
Year 3 cashflow	-
Year 4 cashflow	-
Year 5 cashflow	-
Year 6 to year 10 cashflow	-
Total expected payments	-

(J) Sensitivity analysis

The Sensitivity analysis below has been determined based on reasonably possible change of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant. These sensitivities show the hypothetical impact of a change in each of the listed assumptions in isolation. While each of these sensitivities holds all other assumptions constant, in practice such assumptions rarely change in isolation and the asset value changes may offset the impact to some extent. For presenting the sensitivities, the present value of the Defined Benefit Obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same as that applied in calculating the Defined Benefit Obligation presented above. There was no change in the methods and assumptions used in the preparation of the Sensitivity Analysis from previous year.

Projected benefits payable in future years from the date of reporting	For year ended March 31, 2026
Projected benefit obligation on current assumptions	-
Rate of discounting	
Impact of +0.5% change (% change)	- 0.00%
Impact of -0.5% change (% change)	- 0.00%
Rate of salary increase	
Impact of +0.5% change (% change)	- 0.00%
Impact of -0.5% change (% change)	- 0.00%
Withdrawal Rate (W.R.) varied by 10%	
W.R. x 110% (% change)	- 0.00%
W.R. x 90% (% change)	- 0.00%

(K) Other disclosures

The weighted average duration of the obligations as at March 31, 2026: 4.68 years.



Assist 360 Facility Management Private limited (Formerly Known as Arkade 360 Facility Management Private Limited)
Notes to the Standalone Financial Statements as at March 31, 2026
All amounts are ₹ in Lakhs unless otherwise stated

20 Related party disclosures

20.1 Details of related parties

Description of relationship	Name of the related party
Key management personnel	
- Director (Whole Time Director w.e.f. 03.12.2025 upto 18.02.2026)	Amit Mangilal Jain
- Director (Whole Time Director w.e.f. 03.12.2025)	Arpit Jain
- Director (Whole Time Director w.e.f. 03.12.2025 upto 18.02.2026)	Sandeep Jain
- Director (w.e.f. 18.02.2026)	Samshet Balkrishna Shetye
- Director (w.e.f. 18.02.2026)	Jignesh Mohan Patel
- Director (w.e.f. 18.02.2026)	Amol Vasudev Desai
Parent Company	Arkade Developers Limited

20.2 Transactions during the year with related parties

S. No.	Particulars	For year ended March 31, 2026
A	Parent Company	
I	Arkade Developers Limited	
	Loan Taken	7.80
	Interest Expenses	0.11

The transactions with related parties are made in the normal course of business and on terms equivalent to those that prevail in arm's length transactions. All the related party transactions are reviewed and approved by board of directors.

20.3 Amounts outstanding with related parties

S. No.	Particulars	As at March 31, 2026
A	Parent Company	
I	Arkade Developers Limited	
	Loan Outstanding	7.91



21 Financial instruments and risk management

21.1 Capital risk management

The Company's objective, when managing capital is to ensure the going concern operation and to maintain an efficient capital structure to reduce the cost of capital, support the corporate strategy and meet shareholder's expectations. The policy of the Company is to borrow funds through banks or raise through equity which is supported by committed borrowing facilities to meet anticipated funding requirements. The Company manages its capital structure and makes adjustments in the light of changes in economic conditions and the requirement of financial markets. The capital structure is governed by policies approved by the Board of Directors, and is monitored by various metrics. The following table summarises the capital of the Company :

	As at March 31, 2026
Short term debts*(including current maturities of long term debt)	-
Long term debts	7.91
Total Debts	7.91
Less: Cash and cash equivalents	(0.53)
Net debt	7.38
Total Equity	(13.33)
Net debt to equity ratio	(0.55)

In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest-bearing loans and borrowings.

The Company has not defaulted on any loans payable, and there has been no breach of any loan covenants.

No changes were made in the objectives, policies or processes for managing capital during the year ended March 31, 2026.

21.2 Categories of financial instruments

The following table provides categorisation of all financial instruments

Particulars	As at March 31, 2026
Financial assets	
Measured at amortised cost	
(a) Loans (including inter corporate deposit)	-
(b) Security deposits	-
(c) Deposits with bank (Fixed Deposits)	-
(d) Cash and cash equivalent	0.53
(e) Bank balance other than (d) above	-
(f) Trade receivables	-
(g) Other financial assets	-
Total financial assets	0.53
Financial liabilities	
Measured at amortised cost	
(a) Borrowings	7.91
(b) Trade payables	0.07
(c) Lease Liabilities	-
(d) Other financial liabilities	-
Total financial liabilities	7.98



21.3 Financial risk management objectives

The Company's principal financial liabilities comprise loans and borrowings and trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets include loans, trade and other receivables, and cash and cash equivalents that derive directly from its operations.

The Company is exposed to market risk, credit risk and liquidity risk. The Company periodically reviews the risk management policy so that the management manages the risk through properly defined mechanism. The focus is to foresee the unpredictability and minimise potential adverse effects on the Company's financial performance. The Company's overall risk management procedures to minimise the potential adverse effects of financial market on the Company's performance are as follows:

(i). Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk and commodity risk.

(a) Interest rate risk:

The Company is exposed to cash flow interest rate risk from long-term borrowings at variable rate. Currently the Company has external borrowings and borrowings from promoter & promoter groups which are fixed and floating rate borrowings. The Company achieves the optimum interest rate profile by refinancing when the interest rates go down. However this does not protect Company entirely from the risk of paying rates in excess of current market rates nor eliminates fully cash flow risk associated with variability in interest payments, it considers that it achieves an appropriate balance of exposure to these risks.

(b) Foreign currency risk:

Foreign Currency Risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign currency rates. Exposures can arise on account of the various assets and liabilities which are denominated in currencies other than Indian Rupee.

Particulars of unhedged foreign currency exposures as at the reporting date:

Particulars	As at March 31, 2026
(a). Financial liabilities:	
In USD	-
Equivalent in ₹ lakhs	-
(b). Financial assets:	
In USD	-
In EURO	-
Equivalent in ₹ lakhs	-



(ii). Credit risk management

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments.

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. The demographics of the Company's customer base, including the default risk of the industry and country, in which customers operate, has less influence on the credit risk.

The Company has entered into contracts for the sale of residential and commercial units on an installment basis. The installments are specified in the contracts. The Company is exposed to credit risk in respect of installments due. However, the possession of residential and commercial units is handed over to the buyer only after all the installments are recovered. In addition, installment dues are monitored on an ongoing basis with the result that the Company's exposure to credit risk is not significant. The Company evaluates the concentration of risk with respect to trade receivables as low, as none of its customers constitutes significant portions of trade receivables as at the year end.

Credit risk from balances with banks and financial institutions is managed by Company's treasury in accordance with the Company's policy. The company limits its exposure to credit risk by only placing balances with local banks of good repute. Given the profile of its bankers, management does not expect any counterparty to fail in meeting its obligations.

(iii). Liquidity risk management

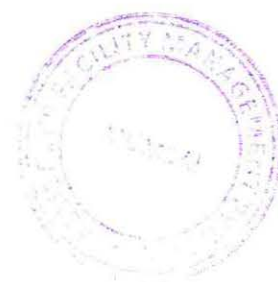
Liquidity risk is the risk that the Company will encounter difficulty in raising funds to meet commitments associated with financial instruments that are settled by delivering cash or another financial asset. Liquidity risk may result from an inability to sell a financial asset quickly at close to its fair value. The Company has an established liquidity risk management framework for managing its short term, medium term and long term funding and liquidity management requirements. The Company's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. The Company manages the liquidity risk by maintaining adequate funds in cash and cash equivalents.

Surplus funds not immediately required are invested in certain financial assets which provide flexibility to liquidate at short notice and are included in cash equivalents.

Liquidity risk table

The table below summarises the maturity profile of the Company's financial liabilities based on contractual undiscounted payments.

Particulars	Upto 1 year	1-5 years	Total
March 31, 2026			
Borrowings	7.91	-	7.91
Trade Payables	0.07	-	0.07
Other Financial Liabilities	-	-	-
Total	7.98	-	7.98



Assist 360 Facility Management Private limited (Formerly Known as Arkade 360 Facility Management Private Limited)
Notes to the Standalone Financial Statements as at March 31, 2026
All amounts are ₹ in Lakhs unless otherwise stated

22 Fair value measurements

This note provides information about how the Company determines fair values of various financial assets and financial liabilities.

22.1 Fair value of the Company's financial assets and financial liabilities that are measured at fair value on a recurring basis

The Company has not measure any financial assets and financial liabilities that are measured at fair value on a recurring basis.

22.2 Fair value of financial assets and financial liabilities that are not measured at fair value (but fair value disclosures are required)

The directors of the Company consider that the carrying amounts of financial assets and financial liabilities recognised in these financial statements approximate their fair values.

23 Disclosure as per Section 186 of the Companies Act, 2013

The details of loans, guarantees and investments under Section 186 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014 are as follows:

- (i) Details of Investments made by the Company are given in Note 6.1 in the financial statement.
- (ii) The Company has not granted any loans to any parties during the period.



Assist 360 Facility Management Private limited (Formerly Known as Arkade 360 Facility Management Private Limited)

Notes to the Standalone Financial Statements as at March 31, 2026

All amounts are ₹ in Lakhs unless otherwise stated

24 Other Notes

24.1 The Company does not own benami properties. Further, there are no proceedings which have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

24.2 The Company has not traded or invested in Crypto currency or Virtual Currency during each reporting period. During each reporting period, the Company has not traded or invested in Crypto currency or Virtual Currency.

24.3 There were no Scheme of Arrangements entered by the Company during each reporting period, which required approval from the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

24.4 Relationship with struck-off companies

The Company did not have any transactions with Companies struck off.

24.5 The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

24.6 The Company has not made any delay in Registration of Charges under the Companies Act, 2013.

24.7 Code of Social Security, 2020

The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. Now, the code became applicable from 21 November 2025 and the Company has assessed the impact of the Code accordingly.



25 Ratio Analysis and its elements

Where any one or both the components of ratios are extracted from statement of profit and loss, the ratios are provided for the year ended March 31, 2026. However, where both the components of ratio are extracted from the Balance sheet, the ratios are provided for the Current Financial Year (i.e., as at March 31, 2026).

a) Current Ratio = Current assets divided by Current liabilities

Particulars	As at March 31, 2026
Current assets	0.53
Current liabilities	5.77
Ratio (In times)	0.09
% Change from previous year	0.0%

b) Return on Equity Ratio = Net profit after tax divided by average equity

Particulars	As at March 31, 2026
Net profit after tax	(14.33)
Total equity*	(13.33)
Ratio	1.08
% Change from previous year	

*Average equity represents the average of opening and closing total equity.

c) Inventory Turnover Ratio = Cost of materials consumed divided by average inventory

Particulars	As at March 31, 2026
Cost of materials consumed	-
Average Inventory	-
Ratio (In times)	-
% Change from previous year	

d) Trade Receivables turnover ratio = Credit Sales divided by average trade receivables

Particulars	As at March 31, 2026
Sales	-
Average Trade Receivables #	-
Ratio (In times)	-
% Change from previous year	

Trade receivables is included gross of ECL and net of customer advances. Average Trade receivables represents the average of opening and closing trade receivables.

e) Trade payables turnover ratio = Credit purchases divided by average trade payables

Particulars	As at March 31, 2026
Contract Cost	-
Closing Trade Payables	0.07
Ratio (In times)	-
% Change from previous year	

f) Net Capital Turnover Ratio = Sales divided by Net Working capital

Particulars	As at March 31, 2026
Sales (A)	-
Current Assets (B)	0.53
Current Liabilities (C)	5.77
Net Working Capital (D = B - C)	(5.24)
Ratio (In times) (E = A / D)	-
% Change from previous year	

g) Net profit ratio = Net profit before tax divided by Sales

Particulars	As at March 31, 2026
Net profit before tax	(14.33)
Sales	-
Ratio	0%
% Change from previous year	



h)

Return on Capital employed (pre -tax) = Earnings before interest and taxes (EBIT) divided by average Capital Employed

Particulars	As at March 31, 2026
Profit before tax (A)	(14.33)
Add : Interest (B)	0.12
EBIT (C) = (A) + (B)	(14.21)
Total Assets (C)	0.53
Current Liabilities (D)	5.77
Capital Employed (E)=(C)-(D)	(5.24)
Ratio (In %)	271.44%
% Change from previous year	

FY 25-26 is due to first year of operations and incurred losses during the year

i) Debt Equity ratio = Total debts divided by Total Equity

Particulars	As at March 31, 2026
Total Debts	7.91
Shareholder's funds	(13.33)
Ratio (In %)	-0.59
% Change from previous year	0.00%

j) Debt service coverage ratio= Earnings available for debt services divided by total interest and principal repayments.

Particulars	As at March 31, 2026
Profit after tax (A)	-14.33
Add: Non cash operating expenses and finance cost	
-Depreciation and amortisation (B)	-
-Finance cost (C)	0.12
Total Non-cash operating expenses and finance cost (Pre-tax) (D= B+C)	0.12
Total Non-cash operating expenses and finance cost (Post-tax) (E = D (1-Tax rate))	0.09
Earnings available for debt services (F = A+E)	-14.24
Debt service	
Interest (G)	0.12
Lease payments (H)	-
Principal repayments (I)	-
Total Interest and principal repayments (J = G + H + I)	0.12
Ratio (In times) (J = F / I)	120.74
% Change from previous year	

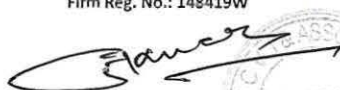
FY 25-26 is due to first year of operations and incurred losses during the year

k) Return on Investments

This ratio has not been calculated since the Company does not have any investments as on 31st March, 2026.

As per our report of even date

For S C V J & Associates
Chartered Accountants
Firm Reg. No.: 148419W


Sheetal Jethaji Solanki
Partner
M No. 174874

Place: Mumbai
Date: 26th May, 2026

For and on behalf of
Assist 360 Facility Management Private limited


Arpit V. Jain
Whole Time Director
DIN:-06899631


Amol V. Desai
Director
DIN:-11553611

Place: Mumbai
Date: 26th May, 2026

