

ANNEXURE B

AUDITED STANDALONE FINANCIAL STATEMENTS OF THE GROUP COMPANY FOR THE LAST THREE FINANCIAL YEARS

(Rs. in million except per share data)

Sr. No.	Particulars	Fiscal 2026	Fiscal 2025	Fiscal 2024
1.	Reserves (Excluding Revaluation Reserve)	1,347.77	1,263.39	1,173.87
2.	Sales	33.79	32.05	42.20
4.	Profit/(Loss) after Tax	(84.38)	(89.52)	(103.07)
5.	Earnings per Share – Basic (₹)	(1.53)	(1.62)	(1.87)
6.	Earnings per Share - Diluted (₹)	(1.53)	(1.62)	(1.87)
8.	Net Asset Value*	(425.49)	(341.11)	(251.59)

*Net Asset Value = Share Capital + Reserves and Surplus

FY24 Net Asset Value = 922.28 + (1,173.88) = (251.59)

FY25 Net Asset Value = 922.28 + (1,263.39) = (341.11)

FY26 Net Asset Value = 922.28 + (1,347.77) = (425.49)