ANNUAL REPORT

FINANCIAL YEAR

2025-26

BRAVELITE PROPERTIES PRIVATE LIMITED

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BOARD'S REPORT

To
The Members,
Bravelite Properties Private Limited *("Company")*

The Directors of your Company take immense pleasure in presenting before you the 04th Annual Report of the Company on the business and operations along with the Audited Statement of Accounts of the Company for the financial year ended March 31, 2026.

1. GENERAL INFORMATION ABOUT THE COMPANY

Bravelite Properties Private Limited is a Private Company incorporated in the year 2022 under the provisions of the Companies Act, 2013 ***("the Act")***. Since its incorporation, the Company has been steadily progressing towards its business objectives. During the financial year under review, the Company continued its operations in line with its stated goals and remained committed to maintaining compliance with applicable provisions of law.

The Company maintains an official website at https://bravelite.com/, which provides comprehensive information relating to the Company, its business, financial information, corporate governance, statutory disclosures, and other details as required under the applicable provisions of the Act.

2. FINANCIAL RESULTS/ STATE OF COMPANY'S AFFAIR

The Financial results of the Company for the year ended March 31, 2026 are as follows:

(Amount in Hundreds)

Particulars	**Year Ended on March 31, 2026**	**Year Ended on March 31, 2025**
Total Revenue	10,543.00	17,069.27
Total Expenditure	11,930.55	15,788.36
Profit / (Loss) before tax	(1,387.55)	1,280.91
Less: Tax expense (1) Current tax (2) Deferred Tax (3) Taxes pertaining to earlier years	- - -	322.38 - -
Net Profit /(Loss) after tax	(1,387.55)	958.53
Earning per equity share (Face Value of Rs. 10 each) (In Rs.) - Basic - Diluted	 (13.88) (13.88)	 9.59 9.59

The Financial Statements of the Company for financial year 2025-26 are prepared in compliance with the applicable provisions of the Act and Accounting Standards ***('AS')***.

3. DESCRIPTION OF STATE OF COMPANY'S AFFAIRS (AMOUNT IN HUNDREDS)

The Company earned an income of Rs. 10,543.00/- as compared to Rs. 17,069.27/- during the previous year and the company has incurred a (Loss) after tax of Rs. (1,387.55)/- as compared to a Profit after tax of Rs. 958.53/- during the previous year.

4. DISCLOSURE WITH REGARD TO MEETINGS OF THE BOARD, COMMITTEES AND MEMBERS

a) As on March 31, 2026, the Company is recognized as a Small Company within the meaning of Section 2(85) of the Companies Act, 2013.

b) **Board Meetings:**

- **Number of Meetings held:**

The Meetings of the Board of Directors ***("Board")*** are pre-scheduled and intimated to all the Directors in advance or at shorter notice in order to facilitate them to plan their schedule.

During the financial year 2025-2026, Four (4) Board Meetings were duly convened and held. The gap between the two meetings did not exceed 120 days. The details of the Board Meeting and attendance of the Directors thereat are as follows:

S. No.	Date of meeting (DD/MM/YYYY)	Total Number of directors as on the date of meeting	Attendance	
			Number of directors attended	% of attendance
1.	27/06/2025	2	2	100%
2.	22/09/2025	2	2	100%
3.	19/12/2025	2	2	100%
4.	16/03/2026	2	2	100%

- **Attendance of directors:**

S. No.	Name of Director	Designation	No. of Meeting Entitled to Attend	No. of Meeting attended
1.	Ashish Mittal	Director	4	4
2.	Ankit Bansal	Director	4	4

c) Committee Meetings:

Pursuant to the applicable provisions of the Act, the Company is not required to constitute the Audit Committee, the Nomination and Remuneration Committee, the Stakeholders' Relationship Committee or any other Board Committees mandatorily applicable. Accordingly, no such committees have been constituted by the Company during the financial year under review.

d) Members' Meetings:

The General Meeting in the financial year 2025-26 has been held as follows:

S. No.	Type of Meeting	Date of Meeting
1.	Annual General Meeting	29/09/2025

5. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(3)(c) read with Section 134(5) of the Companies Act, 2013, the Directors hereby confirm that:

I. In preparation of the Accounts for the financial year ended March 31, 2026, the applicable accounting standards has been followed along with proper explanation relating to material departures;

II. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company;

III. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

IV. The accounts of the company have been prepared on a going concern basis by the directors of the company; and

V. The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

6. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS

There have been no instances of fraud reported by the Auditors under Section 143(12) of the Companies Act, 2013.

7. DISCLOSURE OF STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTORS UNDER SECTION 149(6)

The Company is not required to appoint Independent Directors. Accordingly, statement on declaration by Independent Directors under Section 149(6) of the Companies Act, 2013 is not applicable.

8. DISCLOSURE FOR COMPANIES COVERED UNDER SECTION 178(1) ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING OTHER MATTERS PROVIDED UNDER SECTION 178(3)

The Company is not required to constitute Nomination and Remuneration Committee under the provisions of the Act. The requirement to formulate a policy under Section 178(3) of the Act is not applicable to the Company.

9. AUDITOR'S AND AUDITOR'S REPORT

M/s. G A R U D & Associates (Formerly known as Raj Girikshit & Associates), Chartered Accountants (Firm Registration Number: 022280N) were appointed as Statutory Auditor of the Company for a term of five (5) consecutive years i.e., to hold office from the conclusion of 01st Annual General Meeting till the conclusion of the 06th Annual General Meeting of the Company to be held in the financial year 2028-2029.

The Notes on Financial Statements referred to in the Auditors' Report are self-explanatory and do not call for any further comments. There are no qualifications, reservations or adverse remarks or disclaimers made by Statutory Auditors, in their report.

10. SECRETARIAL AUDITOR'S REMARK

The Company is not required to have secretarial audit as it does not fall into the limits of secretarial audit as prescribed in section 204 of the Companies Act, 2013. Accordingly, no Secretarial Auditor has been appointed for the financial year 2025-26 and no report under Section 204 of the Act is required to be annexed.

11. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

During the financial year under review, the Company has not made any investment or provided any loan or guarantee under Section 186 of the Companies Act, 2013.

12. DISCLOSURE RELATING TO AMOUNTS (IF ANY) WHICH IS PROPOSED TO CARRY TO ANY RESERVES

The Company has not transferred any amount to the reserves during the financial year ended March 31, 2026.

13. DISCLOSURES RELATING TO AMOUNT RECOMMENDED TO BE PAID AS DIVIDEND

Keeping in view of the fund requirements of the Company, your Board does not recommend any dividend for the financial year 2025-26.

14. DETAILS OF MATERIAL CHANGES AND COMMITMENT OCCURRED DURING PERIOD BETWEEN THE END OF FINANCIAL YEAR AND THE DATE OF REPORT, AFFECTING FINANCIAL POSITION OF COMPANY

No material changes and commitments affecting the financial position of the Company have occurred between the end of the financial year of the Company to which the Financial Statements relate and the date of Report.

15. RISK MANAGEMENT POLICY

Pursuant to the provisions of the Companies Act, 2013, the requirement to formulate a Risk Management Policy is not applicable to the Company as it qualifies as a Small Company during the year under review. However, the Board periodically reviews the potential risks related to the Company's operations and ensures that appropriate measures are in place to identify, monitor, and mitigate such risks, whenever necessary.

No major risks that may threaten the existence of the Company were identified during the year.

16. CORPORATE SOCIAL RESPONSIBILITY

The provisions relating to Corporate Social Responsibility ***("CSR")*** under Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, are not applicable to the Company for the financial year ended March 31, 2026, as the Company does not meet the prescribed criteria specified therein. Accordingly, the Company was not required to constitute a CSR Committee or undertake any CSR activities during the year under review.

17. CORPORATE GOVERNANCE

The Company has devised proper systems to ensure compliance with the provisions of all applicable laws and such systems are adequate and operating effectively.

18. PARTICULARS OF EMPLOYEES

The Provisions of Section 197(12) of the Companies Act, 2013 read with Rule 5(2) and Rule 5(3) the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, are not applicable to the Company.

19. RELATED PARTY TRANSACTIONS

The Company has entered into related party transactions during the year, which have been disclosed in Note 18 to the Financial Statements as required under AS-18. However, since none of these transactions fall within the purview of Section 188(1) of the Companies Act, 2013, the disclosure requirements under Form AOC-2 (as prescribed under Section 134(3)(h) read with Rule 8(2) of the Companies (Accounts) Rules, 2014) are not applicable.

20. CONSOLIDATED FINANCIAL STATEMENT

The Company is not required to comply with the provision of Section 129(3) of the Companies Act, 2013 and Accounting Standard-21 on Consolidated Financial Statements.

21. DETAILS OF REMUNERATION

The Company has not paid remuneration to any Directors of the Company during the year under review.

22. COMPLIANCES

The Company has complied and continues to comply with all the applicable regulations, circulars and guidelines issued by the Ministry of Corporate Affairs (MCA). To best of knowledge and information available to the Directors, the Company has complied with all the applicable provisions of the Companies Act, 1956 (to the extent applicable), Companies Act, 2013, applicable Secretarial Standards, i.e., SS-1 and SS-2, Foreign Exchange Management Act, 1999, Income Tax Act, 1961, Finance Act, 1994, all the Labour Laws and other applicable laws, rules or regulations or guidelines issued by the Regulatory Authorities from time to time.

23. DISCLOSURES UNDER RULE 8/8A OF COMPANIES ACCOUNTS RULES 2014

a) There was no technology absorption as per Rule 8(3)(B)

b) There was no energy conservation as per Rule 8(3)(A)

c) Foreign exchange earnings and outgo as per Rule 8(3)(C):

S. No.	Particulars	2025-26	2024-25
1.	Foreign Earning	NIL	NIL
2.	Foreign Outgo	NIL	NIL

d) Subsidiary Companies, Joint Venture or Associate Companies:

No such disclosure is required to be made as there is no company which has become or ceased to be the subsidiary, joint venture or associate company of our company during the year.

e) Disclosure as per rule 8(5) of Companies Accounts Rules 2014:

i) Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year:

No such disclosure is required to be made as there is no company which has become or ceased to be the subsidiary, joint venture or associate company of our company during the year.

ii) Statement regarding opinion of the Board with regard to integrity, expertise and experience (including the proficiency) of the independent directors appointed during the year.

The provisions of Section 134(3)(d) of the Companies Act, 2013, relating to the statement on the opinion of the Board with regard to the integrity, expertise, experience (including the proficiency) of the Independent Directors appointed during the financial year, are not applicable to the Company, as the Company is not required to appoint Independent Directors under the applicable provisions of the Act.

iii) The details in respect of adequacy of internal financial controls with reference to the Financial Statements.

The Company has internal financial control system in place which is commensurate with its size and nature of business to ensure efficiency of operations, including adherence to company's policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records and timely preparation and reporting of reliable financial information.

iv) A disclosure, as to whether maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, is required by the Company and accordingly such accounts and records are made and maintained.

Maintenance of Cost Audit Records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013 is not applicable to the Company and accordingly such accounts and records are not required to be made and maintained. Also, Cost Audit is not applicable to the Company.

v) The details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year.

There is no application made or any Proceeding pending against the Company under the Insolvency and Bankruptcy Code, 2016 during the financial year.

vi) The details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof.

There are no instances of one-time settlement during the financial year.

vii) Disclosure of financial summary or highlights (Amount in Hundreds)

The Company earned an income of Rs. 10,543.00/- as compared to Rs. 17,069.27/- during the previous year and the company has incurred a (Loss) after tax of Rs. (1,387.55)/- as compared to a Profit after tax of Rs. 958.53/- during the previous year.

viii) Disclosure of change in nature of business

There has been no material change(s) in the nature of business of the Company during the financial year under review.

ix) Details of directors or key managerial personnel who were appointed or have resigned during year.

During the financial year 2025-26, no change was occurred in the structure of Board of Directors of the Company.

The Composition of the Board as on March 31, 2026 is as follows:

S. No.	Name of Director	Designation
1.	Ashish Mittal	Director
2.	Ankit Bansal	Director

f) Other disclosures relating to deposits covered under Chapter V of Companies Act under Rule 8(5):

During the year under review, the Company has not accepted Public Deposits within the purview of Section 73 to 76 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

g) Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future:

There is no significant material order passed by the Regulators or Courts or Tribunal which would impact the going concern status of the Company and its future operations. Hence, disclosure pursuant to Rule 8 (5) (vii) of Companies (Accounts) Rules, 2014 is not required.

h) A statement indicating the manner in which formal annual evaluation has been made by the Board of its own performance and that of its committees and individual directors:

The provisions of Section 134(3)(p) of the Act, read with Rule 8(4) of the Companies (Accounts) Rules, 2014, relating to the formal annual evaluation of the performance of the Board, its Committees and individual Directors, are not applicable to the Company.

Accordingly, no formal annual performance evaluation was carried out during the financial year under review.

i) Disclosure for compliance with other statutory laws:

a) A statement that the company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

In order to prevent sexual harassment of women at work place a new act "The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013" has been notified on December 09, 2013. Under the said Act every company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harassment at workplace of any women employee. Such committee could not be constituted for there being less than ten employees in the Company nor the Company has received any complaint of harassment during the year.

b) Statement that the company has complied with Maternity Benefit Act.

The Company is committed to ensuring a safe, inclusive, and supportive work environment for all employees. The Company has complied with the provisions of the Maternity Benefit Act, 1961, and extends all benefits and protections under the Act to eligible employees. Adequate internal policies and procedures are in place to uphold the rights and welfare of women employees in accordance with the applicable laws.

24. SHARE CAPITAL

- The Authorized Share Capital of the Company is Rs. 1,00,000/- (Rupees One Lakh Only) comprising of 10,000 (Ten Thousand) Equity Shares of Rs. 10/- each.

- The Issued, Subscribed & Paid-up Equity Share Capital of the Company is Rs. 1,00,000/- (Rupees One Lakh Only) comprising of 10,000 (Ten Thousand) Equity Shares of Rs. 10/- each.

- **CHANGES DURING THE FINANCIAL YEAR 2025-26:**

- There has been no change in the share capital structure of the company during the financial year under review.

25. ANNUAL RETURN

In terms of Section 92(3) of the Companies Act, 2013, the draft annual return of the Company is available for inspection on the website of the company at https://bravelite.com/investor.html.

26. VIGIL MECHANISM POLICY

Pursuant to Section 177(9) of the Act, read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014, the requirement for a Vigil Mechanism is not applicable to the Company for the financial year under review. Accordingly, the Company is not required to formulate or maintain a Vigil Mechanism Policy.

27. SAFETY, HEALTH AND ENVIRONMENTAL PERFORMANCE

The Company's commitment towards safety, health and the environment are being continuously enhanced and people working at all locations, if any, are given adequate training in safety and health. The requirements relating to various environmental legislation and environmental protection have been duly complied with by the Company.

28. CAUTIONARY STATEMENT

Statements in this Report describing the Company's objectives, expectations or forecasts may be forward-looking within the meaning of applicable laws and regulations. Actual results may differ from those expressed in the statements.

29. SUSTAINABILITY

The Company continues with its journey on sustainable development with conscious efforts to minimize the environmental impact caused by its operations, if have and simultaneously taking responsibility to enable communities to rise without losing focus on economic performance.

30. ACKNOWLEDGEMENTS

The Directors would like to place on record their sincere gratitude to our valued Business associates for the continuous co-operation, support and assistance extended by them. We place on record our appreciation of the commitment, dedication and hard work put in by employees of the Company. We also thank our members for the continued support received from them.

For & on behalf of
Bravelite Properties Private Limited

Ankit Bansal
Director
DIN: 03288029

Ashish Mittal
Director
DIN: 07920384

Date: 15/07/2026
Place: Noida

INDEPENDENT AUDITOR'S REPORT

To the Members of Bravelite Properties Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **M/s Bravelite Properties Private Limited** ("the company"), which comprise the Balance Sheet as at 31st March 2026 and the Statement of Profit and Loss for the Year ended, and 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 accounting principles generally accepted in India;

- In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2026; and
- In the case of the Statement of Profit and Loss Account, "**LOSS**" for the Year ended on that date.

Basis of Opinion

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

Information other than the Financial Statement and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. Other information does not include the Financial Statements and our auditor's report thereon.

Our opinion on the Financial Statements does not cover the other information and we will not express any form of assurance conclusion thereon. In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact.

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Reporting under this section is not applicable as no other information is obtained at the date of this auditor's report.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters 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 and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, 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 Responsibility for the Audit of the Financial Statement

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- 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.

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

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

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

Report on other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020, as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable to this company.

As required by section 143(3) of the Act, we report that:

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

b) In our opinion proper books of account as required by law have been kept by the Company.

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

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



e) On the basis of written representations received from the directors as on 31 March, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 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 to such controls refer to our separate report in ***"ANNEXURE A".*** Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has no pending litigations on its financial position in its financial statements as at 31 March 2026.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as at 31 March 2026.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31 March 2026.

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

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The Company has not declared and paid any dividend during the year.

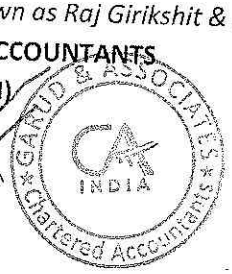
vi. Based on our examination which included test checks, the Company, in respect of financial year commencing on 1 April 2025, has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the software.



Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Furthermore, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

(h) With respect to the matter to be included in the Auditor's Report in accordance under section 197(16) of the Act, the provision of this section is not applicable to Private Company.

FOR G A R U D & ASSOCIATES
(Formerly Known as Raj Girikshit & Associates)
CHARTERED ACCOUNTANTS
(FRN- 022280N)



UMANG JAIN
PARTNER
MEMBERSHIP NO.: 550823
PLACE: DELHI
DATE: 15/07/2026
UDIN: 26550823OKAOBY3078

Annexure A to the Independent Auditor's Report

With reference to the Annexure A referred to in the Independent Auditor's Report to the members of the Company on the financial statements for the year ended 31 March 2026 of even date.

Independent Auditor's Report on the internal financial controls with reference to the financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

We have audited the internal financial controls with reference to financial statements of **M/s Bravelite Properties Private Limited** ('the Company') as of 31 March 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Board of Directors 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 (the 'Guidance Note') issued by the Institute of Chartered Accountants of India (the 'ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of the Company's business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the ICAI prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to these financial statements, and the Guidance Note issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to these financial statements were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to these financial statements and their operating effectiveness. Our audit of internal financial controls with reference to these financial statements includes obtaining an understanding of such internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

GARUD & ASSOCIATES Chartered Accountants INDIA

011-43045353
info@garudassociates.in
112A, First Floor, Surya Kiran Building, KG Marg, New Delhi - 110001

Meaning of Internal Financial Controls with reference to Financial Statements

A company's internal financial controls with reference to these financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to these financial statements include 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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with Reference to these Financial Statements

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

Opinion

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

FOR G A R U D & ASSOCIATES
(Formerly Known as Raj Girikshit & Associates)
CHARTERED ACCOUNTANTS
(FRN- 022280N)

UMANG JAIN
PARTNER
MEMBERSHIP NO.: 550823
PLACE: DELHI
DATE: 15/07/2026
UDIN: 26550823OKAOBY3078

BRAVELITE PROPERTIES PRIVATE LIMITED

CIN:- U45202DL2022PTC399836

Balance Sheet as at March 31, 2026

Particulars	Note No.	As at March 31, 2026 (₹In Hundred)	As at March 31, 2025 (₹In Hundred)
I EQUITY AND LIABILITIES			
1 Shareholders' Funds			
(a) Share Capital	2	1000.00	1000.00
(b) Reserves and Surplus	3	1673.02	3060.56
2 Share Application Money Pending For Allotment		-	-
3 Non-Current Liabilities			
(a) Long Term Borrowings	4	195400.40	185592.42
(b) Deferred Tax Liabilities (Net)		-	-
4 Current Liabilities			
(a) Short-term Borrowings		-	-
(b) Trade Payables		-	-
(I) Total outstanding dues of micro enterprises and small enterprises		-	-
(II) total outstanding dues of Creditors other than micro enterprises and small enterprises	5	435.91	730.91
(c) Other Current Liabilities	6	1425.78	9642.61
(d) Short Term provison	7	-	322.38
Total		**199935.11**	**200348.88**
II. Assets			
1 Non-Current Assets		-	-
(a) Property, Plant and Equipment & Intangible Assets			
(I) Property, Plant and Equipment	8	153208.50	153208.50
(b) Non-Current Investments		-	-
(c) Long Term Loans and Advances		-	-
2 Current Assets			
(a) Inventories		-	-
(b) Trade Receivables	9	21901.91	35793.51
(c) Cash and cash equivalents	10	24824.70	11006.38
(d) Short Term Loans and Advances		-	-
(e) Other Current Assets	11	-	340.49
Total		**199935.11**	**200348.88**

Significant Accounting Policies and Notes to the Financial Statements 1

As per our report of even date attached.

FOR G A R U D & ASSOCIATES
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CHARTERED ACCOUNTANTS
(FRN- 022280N)

UMANG JAIN
PARTNER
M.NO.:- 550823
PLACE: DELHI
DATED: 15/07/2026
UDIN: 26550823OKAOBR3078

BRAVELITE PROPERTIES PRIVATE LIMITED

ASHISH MITTAL
DIRECTOR
DIN - 07920384

ANKIT BANSAL
DIRECTOR
DIN - 03288029

BRAVELITE PROPERTIES PRIVATE LIMITED

CIN:- U45202DL2022PTC399836

Statement Of Profit and Loss for the Year ended March 31, 2026

	Particulars	Note No.	For the Year Ended March 31,2026 (₹In Hundred)	For the Year Ended March 31,2025 (₹In Hundred)
	INCOME			
I	Revenue from Operations	12	10543.00	17024.00
II	Other Income	13	-	45.27
III	**Total Revenue(I + II)**		**10543.00**	**17069.27**
IV	**Expenses:**			
	Cost of Sales		-	-
	Changes in Inventories of stock in trade		-	-
	Employee Benefits Expense	14	-	2120.00
	Finance Costs	15	10897.76	9975.08
	Depreciation and Amortization Expense		-	-
	Other Expenses	16	1032.79	3693.28
	Total Expenses		**11930.55**	**15788.36**
V	**Profit before Exceptional and Extraordinary Items and Tax (III-IV)**		(1387.55)	1280.91
VI	Exceptional Items		-	-
VII	**Profit before Extraordinary Items and Tax (V-VI)**		(1387.55)	1280.91
VIII	Extraordinary Item		-	-
IX	**Profit before tax (VII-VIII)**		**(1387.55)**	**1280.91**
X	**Tax Expense**			
	Current Tax		-	322.38
	Deferred Tax		-	-
XI	**Profit for the year (IX-X)**		**(1387.55)**	**958.53**
	Earning per equity share:			
	Basic & Dilluted	17	(13.88)	9.59

Significant Accounting Policies and Notes to the Financial Statements

As per our report of even date attached.

FOR G A R U D & ASSOCIATES
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CHARTERED ACCOUNTANTS
(FRN- 022280N)

UMANG JAIN
PARTNER
M.NO.:- 550823
PLACE :- DELHI
DATED: 15/07/2026
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BRAVELITE PROPERTIES PRIVATE LIMITED

ASHISH MITTAL
DIRECTOR
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DIN - 03288029

BRAVELITE PROPERTIES PRIVATE LIMITED

Regd. Office: 37, 3rd Floor Shanti Vihar, East Delhi, Delhi, India, 110092
Email: compliance@innovatiview.com, **CIN:** U45202DL2022PTC399836

SCHEDULE: 1 - SIGNIFICANT ACCOUNTING POLICIES

1. **SIGNIFICANT ACCOUNTING POLICIES:-**

a) **Accounting convention:**

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified).

b) **Revenue Recognition:**

Income and expenditure is recognized on accrual basis.

c) **Inventory:**

Inventory is valued at cost or net realizable value as on balance sheet date whichever is lower.

d) **Fixed Assets (Tangible):**

Tangible Assets:

Fixed assets are recognized if total cost incurred during the period to acquire assets is expected to be used or providing enduring benefits to the organization during more than one period (tangible fixed assets).

Fixed assets are stated at cost of acquisition less depreciation as per Schedule II of Companies Act, 2013. The cost comprises purchase price, borrowing costs, if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any subsidy/ reimbursement/ contribution received for installation and acquisition of any fixed assets is shown as deduction in the year of receipt. Acquisition cost includes Taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation, where applicable.

e) **Depreciation:**

Depreciation on fixed assets is provided on written down value basis at the rates prescribed in schedule II of companies act, 2013.

f) All known liabilities are provided for in the accounts except liability of contingent nature which have been adequately disclosed in the accounts. These are consistent with the generally accepted accounting principal & practices and relevant requirements of the Companies Act, 2013.

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g) **Taxes On Income:**

Tax expense comprises current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961 enacted in India. The tax rates and tax Laws used to compute the amounts are those that are enacted, at the reporting date.

Deferred tax is recognized, subject to consideration of prudence, on timing differences, representing the difference between the taxable income/ (loss) and accounting income/ (loss) that originated in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets and liabilities are measured using tax rules and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets viz. unabsorbed depreciation and carry forward losses are recognized if virtual certainly that sufficient future taxable income will be available against which such deferred tax assets may be realized.

Minimum Alternate Tax (MAT) paid in a year is charged to the Statement of Profit and Loss as current tax. The company recognizes MAT credit available as an asset only to the extent there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT Credit is allowed to be carried forward. In the year in which the Company recognizes MAT Credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternate Tax under the Income Tax Act, 1961, the said asset is created by way of credit to the statement of Profit and Loss and shown as "MAT Credit Entitlement."

h) **Cash and Cash Equivalents:**

Cash and Cash equivalents comprise cash and cash on deposit with banks and corporations. The company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalent.

i) No provision for gratuity has been made as none of the employees are eligible for payment of gratuity under the Payment of Gratuity Act, 1972.

j) **Provisions, Contingent Liabilities & Contingent Assets:**

Provisions are Liability which can be measured only by using a substantial degree of estimation.

Provisions are recognized when the company has a present obligation as a result of past event and it is possible that an outflow of resources will be required to settle the obligation, In respect of which reliable estimate can be made.

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Contingent Liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements. Company doesn't have any contingent liability at the end of current year.

k) **Other Accounting Policies:**

Accounting policies not specifically referred to are in consonance with generally accepted accounting policies.

For G A R U D & ASSOCIATES
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PARTNER
M NO. 550823
PLACE: - DELHI
DATED:- 15/07/2026
UDIN: 26550823OKAOBY3078

FOR M/s BRAVELITE PROPERTIES PRIVATE LIMITED

ASHISH MITTAL
DIRECTOR
DIN: 07920384

ANKIT BANSAL
DIRECTOR
DIN: 03288029

BRAVELITE PROPERTIES PRIVATE LIMITED

CIN:- U45202DL2022PTC399836

Notes forming part of the Balance Sheet as at March 31, 2026

Note No.	Particulars	As at March 31, 2026 (₹In Hundred)	As at March 31, 2025 (₹In Hundred)
2	**SHARE CAPITAL**		
	Authorised		
	10,000 Equity Shares of ₹ 10/- each	1000.00	1000.00
	(Previous Year 10,000 Equity Shares of ₹ 10/- each)		
	Issued		
	10,000 Equity Shares of ₹ 10/- each	1000.00	1000.00
	(Previous Year 10,000 Equity Shares of ₹ 10/- each)		
	Subscribed and Paid-up		
	10,000 Equity Shares of ` 10/- each	1000.00	1000.00
	(Previous Year 10,000 Equity Shares of ₹ 10/- each)		
	Total	**1000.00**	**1000.00**

a) The reconcilation of number of shares outstanding is set out below:

	As at March 31, 2026	As at March 31, 2025
Number of Equity Shares at the beginning	10,000	10,000
Add:Number of Shares Issued	-	-
Less:Number of Shares Cancelled/Redeemed	-	-
Number of Equity Shares at the end	**10,000**	**10,000**

b) Details of Shareholders holding more than 5 percent Shares :

Name of Equity Shareholders	% Held	As at March 31, 2026 No. of Shares	As at March 31, 2025 No. of Shares
Equity :			
ANKIT AGARWAL	50%	5,000	5,000
ANKIT BANSAL	50%	5,000	5,000

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BRAVELITE PROPERTIES PRIVATE LIMITED

CIN:- U45202DL2022PTC399836

Notes forming part of the Balance Sheet as at March 31, 2026

2A SHARES HELD BY PROMOTORS

Current Reporting Period :-

Promoter's Name	%	No. of shares	% change During Year
ANKIT AGARWAL	50%	5,000	-
ANKIT BANSAL	50%	5,000	-

Previous Reporting Period :-

Promoter's Name	%	No. of shares	% change During Year
ANKIT AGARWAL	50%	5,000	-
ANKIT BANSAL	50%	5,000	-

GARUD & ASSOCIATES * Chartered Accountants * INDIA

BRAVELITE PROPERTIES PRIVATE LIMITED

CIN:- U45202DL2022PTC399836

Notes forming part of the Balance Sheet as at March 31, 2026

Note No.	Particulars	As at March 31, 2026 (₹In Hundred)	As at March 31, 2025 (₹In Hundred)
3	**RESERVES & SURPLUS**		
	Surplus/(Deficit)		
	Balance at the beginning of the year	3060.56	2102.03
	Add: Transferred from Statement of Profit and Loss	(1387.55)	958.53
	Balance at the end of the year	**1673.02**	**3060.56**
4	**LONG TERM BORROWINGS**		
	Ankit Bansal	76614.85	76614.85
	Mons Huygens Solutions	118785.55	108977.57
	Balance at the end of the year	**195400.40**	**185592.42**
6	**OTHER CURRENT LIABILITIES**		
	Audit Fees Payable	336.00	250.00
	Expenses Payable	-	8395.10
	TDS Payable	1089.78	997.51
	Balance at the end of the year	**1425.78**	**9642.61**
7	**SHORT TERM PROVISON**		
	Provision for Income Tax	-	322.38
	Balance at the end of the year	**-**	**322.38**

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BRAVELITE PROPERTIES PRIVATE LIMITED

CIN:- U45202DL2022PTC399836

Notes forming part of the Balance Sheet as at March 31, 2026

TRADE PAYABLES

Note : 5

(₹ in Hundreds)

For Current Reporting period

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	-	-	435.91	-	435.91
Disputed dues-MSME	-	-	-	-	-
Disputed dues-Others	-	-	-	-	-
Total	-	-	435.91	-	435.91

For Previous Reporting period

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	295.00	435.91	-	-	730.91
Disputed dues-MSME	-	-	-	-	-
Disputed dues-Others	-	-	-	-	-
Total	295.00	435.91	-	-	730.91



BRAVELITE PROPERTIES PRIVATE LIMITED

CIN:- U45202DL2022PTC399836

DETAIL OF PROPERTY, PLANT & EQUIPMENT AS PER COMPANIES ACT, 2013 FOR THE YEAR ENDED MARCH 31, 2026

Note : 8

(₹In Hundred)

PARTICULARS	Gross Block as on 01.04.2025	Additions	Deduction	Gross Block as on 31.03.2026	Accumulated Depreciation as on 01.04.2025	Depreciation for Current Period	Accumulated Depreciation as on 31.03.2026	Net Block as on 31.03.2026	Net Block as on 31.03.2025
Property- Goa	153208.50	-	-	153208.50	-	-	-	153208.50	153208.50
TOTAL	**153208.50**	-	-	**153208.50**	-	-	-	**153208.50**	**153208.50**
Previous Year	**153208.50**	-	-	**153208.50**	-	-	-	**153208.50**	**153208.50**



BRAVELITE PROPERTIES PRIVATE LIMITED

CIN:- U45202DL2022PTC399836

Notes forming part of the Balance Sheet as at March 31,2026

TRADE RECEIVABLES

Note : 9

(₹ in Hundreds)

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	9218.40	-	12683.51	-	-	**21901.91**
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Total	**9218.40**	-	**12683.51**	-	-	**21901.91**

Figures For the Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables-Considered Goods	16683.51	-	19110.00	-	-	**35793.51**
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Total	**16683.51**	-	**19110.00**	-	-	**35793.51**



BRAVELITE PROPERTIES PRIVATE LIMITED

CIN:- U45202DL2022PTC399836

Notes forming part of the Balance Sheet as at March 31, 2026

Note No.	Particulars	As at March 31, 2026 (₹In Hundred)	As at March 31, 2025 (₹In Hundred)
10	**CASH AND BANK BALANCES**		
	Cash and Cash Equivalents		
	Cash on Hand	1416.47	178.62
	Balances With Banks :-		
	- In Current Accounts	23408.23	10827.77
	- Cheque in hand	-	-
	- In Deposit Accounts with less than 3 months maturity	-	-
	Balance at the end of the year	**24824.70**	**11006.38**
11	**OTHER CURRENT ASSETS**		
	TDS Receivable	-	340.49
	Balance at the end of the year	**-**	**340.49**

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BRAVELITE PROPERTIES PRIVATE LIMITED

CIN:- U45202DL2022PTC399836

Notes forming part of Profit and Loss Account for the Year ended March 31, 2026

Note No.	Particulars	For the Year Ended March 31,2026 (₹In Hundred)	For the Year Ended March 31,2025 (₹In Hundred)
12	**REVENUE FROM OPERATIONS**		
	Sale of Services	10543.00	17024.00
	Total	**10543.00**	**17024.00**
13	**OTHER INCOME**		
	Interest Income	-	45.27
	Total	**-**	**45.27**
14	**EMPLOYEE BENEFIT EXPENSES**		
	Salary	-	2120.00
	Staff welfare Expenses	-	-
	Total	**-**	**2120.00**
15	**FINANCE COST**		
	Interest on Unsecured Loan	10897.76	9975.08
	Total	**10897.76**	**9975.08**
16	**OTHER EXPENSES**		
	Audit Fee	302.00	335.00
	Bank Charges	33.13	14.19
	Conveyance	-	384.10
	Internet Expenses	-	59.00
	Printing & Stationey	-	-
	ROC Fee	6.00	154.00
	Telephone Expenses	-	163.28
	Site Expenses	691.65	2536.70
	Interest on Income Tax	-	46.97
	Round Off	0.01	0.04
	Total	**1032.79**	**3693.28**

GARUD & ASSOCIATES * Chartered Accountants * INDIA

BRAVELITE PROPERTIES PRIVATE LIMITED

CIN:- U45202DL2022PTC399836

Notes forming part of Profit and Loss Account for the Year ended March 31, 2026

Note No.	Particulars	For the Year Ended March 31,2026 (₹In Hundred)	For the Year Ended March 31,2025 (₹In Hundred)
17	**EARNING PER SHARE**		
	Basic Earning available for Equity Shareholders	(1387.55)	958.53
	No. of Outstanding Equity Shares:	-	-
	Equity Shares for 365 days		
	Equivalent no. of equity shares o/s for whole year	10,000	10,000
	Basic Earning Per Share	**(13.88)**	**9.59**
	Dilluted Earning available for Equity Shareholders	(1387.55)	958.53
	No. of equity shares outstanding	10,000	10,000
	Dilluted Earning Per Share	**(13.88)**	**9.59**

GARUD & ASSOCIATES * Chartered Accountants * INDIA

BRAVELITE PROPERTIES PRIVATE LIMITED

Regd. Office: 37, 3rd Floor Shanti Vihar, East Delhi, Delhi, India, 110092
Email: compliance@innovatiview.com, **CIN:** U45202DL2022PTC399836

NOTES TO ACCOUNTS:

18. Related party transaction:

In Accordance with the AS-18 on related party disclosures, where control exists and where key management personnel are able to exercise significant influence are disclosed in Related party Disclosures. Following are the Related Party Transactions during the Year.

Name	Nature Of Relationship	Nature of Transaction	Amount of Transaction (Rs in "00")	Outstanding Balance (Rs in "00")
Mons Huygens Solutions Pvt. Ltd.	Entity in which Director is interested	Interest Expense	10897.76/-	118785.55/-
Innovatiview Technologies Private Limited	Entity in which Director is interested	Receipt	19110.00/-	NIL
Ankit Bansal	Director	Loan	NIL	76614.85/-

19. Contingent Liabilities: - Nil

20. CIF Value of Import: - Nil

21. Expenditure in foreign Currency :- Nil

22. Preliminary Expenses:- Nil

GARUD & ASSOCIATES ★ Chartered Accountants ★ INDIA

BRAVELITE PROPERTIES PRIVATE LIMITED

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23. Previous year figures are regrouped and rearranged as required.

For G A R U D & ASSOCIATES
(Formerly Known as Raj Girikshit & Associates)
CHARTERED ACCOUNTANTS
(FRN 022280N)

UMANG JAIN
PARTNER
M NO. 550823
PLACE: - DELHI
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FOR M/s BRAVELITE PROPERTIES PRIVATE LIMITED

ASHISH MITTAL
DIRECTOR
DIN: 07920384

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DIRECTOR
DIN: 03288029

BRAVELITE PROPERTIES PRIVATE LIMITED

CIN:- U45202DL2022PTC399836

REPORTING REQUIREMENTS AS PER SCHEDULE-III

I Title deeds of immovable Property not held in name of the Company:-

Relevant line items in the Balance sheets	Descriptions of Item of property	Gross carrying Value	Title deeds of immovable Property not held in name of the Company	Whether title deed holder is a promoter, director or relative of Promoter' director or employee of promoters/ director	Property held since which date	Reason for not being held in the name of company
-	-	-	-	-	-	-

II Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

Company has not revalued any PPE during the year

III Where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

(a) repayable on demand or

(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-

IV Capital Work In Progress (CWIP)

Company does not have any Capital-work-in progress.

V Intangible assets under development:

Company does not have any Intangible assets under development

VI Details of Benami Property held

Company does not hold any Benami Property

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BRAVELITE PROPERTIES PRIVATE LIMITED

CIN:- U45202DL2022PTC399836

REPORTING REQUIREMENTS AS PER SCHEDULE-III

VII Where the Company has borrowings from banks or financial institutions on the basis of current assets

Company does not have any borrowings from the Banks or Financial Institutions on the basis of current assets

VIII Wilful Defaulter

Company has not been declared a wilful defaulter by any bank in current year or earlier years

IX Relationship with Struck off Companies

Company does not have any relationship with Stuck-off Companies.

X Registration of charges or satisfaction with Registrar of Companies

No charges were required to be registered with RoC.

XI Compliance with number of layers of companies

Company does not have any Holding/subsidiary, hence, compliance with number of layers is complete.

XI Ratios

Ratios	Current Year	Previous Year	% Change
Current Ratio	25.10	4.54	4.52
Net Profit Ratio	(0.13)	0.06	-3.34
Gross Profit Ratio	NA	NA	NA
Debtor Turnover Ratio	0.37	0.62	-0.41
Creditor Turnover Ratio	29.18	32.64	-0.11
Return on Equity Ratio	-138.75%	95.85%	-244.76%
Return on Capital employed	-52%	32%	-264.56%
Return on investment	-138.75%	95.85%	-244.76%

XII Compliance with approved Scheme(s) of Arrangements

Company has not applied for any scheme of Arrangements during the year.

