

**Bright Brothers LLC**  
**Balance sheet as at 31st March 2025**

| Particulars                                                                              | (₹ in lakhs)                            |                                         |
|------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
|                                                                                          | As at<br>31st March 2025<br>(Unaudited) | As at<br>31st March 2024<br>(Unaudited) |
| <b>ASSETS</b>                                                                            |                                         |                                         |
| <b>1. Non-current assets</b>                                                             |                                         |                                         |
| (a) Property, plant and equipment                                                        | -                                       | 9.44                                    |
| (b) Capital work-in-progress                                                             | -                                       | -                                       |
| (c) Intangible Assets under development                                                  | -                                       | -                                       |
| (d) Right of use assets                                                                  | -                                       | -                                       |
| (e) Financial assets                                                                     | -                                       | -                                       |
| (i) Investment in subsidiary                                                             | 75.00                                   | -                                       |
| (ii) Other financial assets                                                              | -                                       | 4.38                                    |
| Income tax assets (net)                                                                  | -                                       | -                                       |
| (f) Other non-current assets                                                             | -                                       | -                                       |
| <b>Total non-current assets</b>                                                          | <b>75.00</b>                            | <b>13.82</b>                            |
| <b>2. Current assets</b>                                                                 |                                         |                                         |
| (a) Inventories                                                                          | -                                       | 2.66                                    |
| (b) Financial assets                                                                     | -                                       | -                                       |
| (i) Investments                                                                          | -                                       | -                                       |
| (ii) Trade receivables                                                                   | -                                       | -                                       |
| (iii) Cash and cash equivalents                                                          | 1.55                                    | 0.63                                    |
| (iv) Bank Balance other than cash and cash equivalents                                   | -                                       | -                                       |
| (v) Other financial Assets                                                               | -                                       | -                                       |
| (c) Other current assets                                                                 | -                                       | -                                       |
| <b>Total current assets</b>                                                              | <b>1.55</b>                             | <b>3.29</b>                             |
| <b>Total assets</b>                                                                      | <b>76.55</b>                            | <b>17.11</b>                            |
| <b>EQUITY AND LIABILITIES</b>                                                            |                                         |                                         |
| <b>Equity</b>                                                                            |                                         |                                         |
| (a) Equity share capital                                                                 | 83.08                                   | 83.08                                   |
| (b) Other equity                                                                         | (258.64)                                | (204.57)                                |
| <b>Total equity</b>                                                                      | <b>(175.56)</b>                         | <b>(121.49)</b>                         |
| <b>Liabilities</b>                                                                       |                                         |                                         |
| <b>1. Non-current liabilities</b>                                                        |                                         |                                         |
| (a) Financial liabilities                                                                |                                         |                                         |
| (i) Borrowings                                                                           | 246.77                                  | -                                       |
| (ia) Lease liabilities                                                                   | -                                       | -                                       |
| (b) Provisions                                                                           | -                                       | -                                       |
| (c) Deferred tax liabilities (net)                                                       | -                                       | -                                       |
| <b>Total non-current liabilities</b>                                                     | <b>246.77</b>                           | <b>-</b>                                |
| <b>2. Current liabilities</b>                                                            |                                         |                                         |
| (a) Financial liabilities                                                                |                                         |                                         |
| (i) Borrowings                                                                           | -                                       | 135.06                                  |
| (ia) Lease liabilities                                                                   | -                                       | -                                       |
| (iii) Trade payables                                                                     | -                                       | -                                       |
| - Total outstanding dues of micro enterprises and small enterprises; and                 | -                                       | -                                       |
| - Total outstanding dues of creditors other than micro enterprises and small enterprises | -                                       | -                                       |
| (v) Other financial liabilities [other than those specified in item (c)]                 | -                                       | -                                       |
| (b) Other current liabilities                                                            | 5.34                                    | 3.54                                    |
| (c) Provisions                                                                           | -                                       | -                                       |
| (d) Current tax liabilities (net)                                                        | -                                       | -                                       |
| <b>Total current liabilities</b>                                                         | <b>5.34</b>                             | <b>138.60</b>                           |
| <b>Total Equity and Liabilities</b>                                                      | <b>76.55</b>                            | <b>17.11</b>                            |
| For and on behalf of Bright Brother LLC                                                  | -                                       | -                                       |

**Bright Brothers LLC****Statement of profit and loss for the year ended 31st March 2025****(₹ in lakhs)**

| <b>Particulars</b>                                                                             | <b>As at<br/>31st March 2025<br/>(Unaudited)</b> | <b>As at<br/>31st March 2024<br/>(Unaudited)</b> |
|------------------------------------------------------------------------------------------------|--------------------------------------------------|--------------------------------------------------|
| <b>Income</b>                                                                                  |                                                  |                                                  |
| I Revenue from operations                                                                      | 0.48                                             | 6.73                                             |
| II Other income                                                                                | -                                                | -                                                |
| III <b>Total Income</b>                                                                        | <b>0.48</b>                                      | <b>6.73</b>                                      |
| <b>IV Expenses</b>                                                                             |                                                  |                                                  |
| Cost of materials consumed                                                                     | 0.43                                             | 2.53                                             |
| Purchases of Stock-in-Trade                                                                    | -                                                | -                                                |
| Changes in Inventories of finished goods, Stock-in -Trade and work-in-progress                 | -                                                | -                                                |
| Other operating expenses                                                                       | 0.13                                             | 5.36                                             |
| Employee benefits expenses                                                                     | 0.19                                             | 80.53                                            |
| Finance costs                                                                                  | 15.24                                            | 6.60                                             |
| Depreciation and amortisation expense                                                          | -                                                | 3.15                                             |
| Other expenses                                                                                 | 34.10                                            | 75.50                                            |
| <b>Total Expenses</b>                                                                          | <b>50.09</b>                                     | <b>173.67</b>                                    |
| V <b>Profit before exceptional items and tax</b>                                               | (49.61)                                          | (166.94)                                         |
| VI Exceptional items                                                                           |                                                  |                                                  |
| VII <b>Profit before tax</b>                                                                   | <b>(49.61)</b>                                   | <b>(166.94)</b>                                  |
| VIII Tax expense                                                                               |                                                  |                                                  |
| Current tax                                                                                    |                                                  |                                                  |
| - current year                                                                                 |                                                  |                                                  |
| - MAT Credit                                                                                   |                                                  |                                                  |
| Deferred tax                                                                                   |                                                  |                                                  |
| Excess/short Provision for Earlier Years                                                       |                                                  |                                                  |
| IX <b>Profit/(Loss) after tax</b>                                                              | <b>(49.61)</b>                                   | <b>(166.94)</b>                                  |
| X <b>OTHER COMPREHENSIVE INCOME</b>                                                            |                                                  |                                                  |
| A. Items that will not be reclassified to the statement of profit and loss                     |                                                  |                                                  |
| Re-measurement gain/(losses) on defined benefit plans                                          |                                                  |                                                  |
| Income-tax relating to items that will not be reclassified to the statement of profit and loss |                                                  |                                                  |
| B. Items that may be reclassified to the statement of profit and loss                          |                                                  |                                                  |
| Exchange differences in translating the financial statements of foreign operations             | (4.46)                                           | (0.60)                                           |
| XI <b>Total comprehensive income/(loss) for the period</b>                                     | <b>(54.07)</b>                                   | <b>(167.54)</b>                                  |
| XII <b>EARNING PER EQUITY SHARE (₹)</b>                                                        |                                                  |                                                  |
| Basic                                                                                          |                                                  |                                                  |
| Diluted                                                                                        |                                                  |                                                  |

For and on behalf of Bright Brother LLC

**Bright Brothers LLC****Notes of the Financial Statements for the year ended 31st March, 2025****(₹ in lakhs)**

|                                             | <b>As at<br/>31st March 2025</b> | <b>As at<br/>31st March 2024</b> |
|---------------------------------------------|----------------------------------|----------------------------------|
| <b>Investments</b>                          |                                  |                                  |
| Sintex Logistics                            | 75.00                            | -                                |
|                                             | <b>75.00</b>                     | <b>-</b>                         |
| <b>Other financial assets - non-current</b> |                                  |                                  |
| Security Deposits                           | -                                | 4.38                             |
|                                             | <b>-</b>                         | <b>4.38</b>                      |
| <b>Cash and cash equivalents</b>            |                                  |                                  |
| Balances with banks - in current accounts   | 1.55                             | 0.63                             |
|                                             | <b>1.55</b>                      | <b>0.63</b>                      |
| <b>Other equity</b>                         | <b>As at<br/>31st March 2025</b> | <b>As at<br/>31st March 2024</b> |
| Foreign Exchange translation reserve        | (6.24)                           | (1.78)                           |
| Retained earnings                           | (252.40)                         | (202.78)                         |
|                                             | <b>(258.64)</b>                  | <b>(204.56)</b>                  |
| <b>Other current liabilities</b>            |                                  |                                  |
| Accounts Payables                           | 5.34                             | 3.54                             |
|                                             | <b>5.34</b>                      | <b>3.54</b>                      |