

M/s D A B & ASSOCIATES

Chartered Accountants

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INDEPENDENT AUDITORS' REPORT

To,
The Members of
All Time Bamboo Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited Financial Statements of All Time Bamboo Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2026, and the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the Financial Statements, including a summary of Material Accounting Policies and other explanatory information (hereinafter referred to as "Financial Statements").

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, of the state of affairs of the Company as at March 31, 2026, and its Losses (including Other 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 Act 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.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information in the Directors Report but 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 do not express any form of assurance conclusion thereon.



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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, 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 including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. 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, the 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

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 SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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, but not for the purpose of expressing an opinion on whether the Company has in place adequate internal financial controls with reference to financial statements 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.

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

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 report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.



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- c) The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the Statement of Changes in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended.
- e) On the basis of the written representations received from the directors as on March 31, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) In our opinion and to the best of our information and according to the explanations given to us, the provisions of section 143(3)(i) for reporting on the adequacy of internal financial controls with reference to financial statements and the operating effectiveness of such controls of the Company, are not applicable.
- 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 does not have any pending litigation which would impact its financial position.
 - (ii) The Company did not have any long-term contracts including derivative contracts as at the year ending 31st March 2026.
 - (iii) There were no amounts, that were required to be transferred, to the Investor Education and Protection Fund by the Company.
 - (iv) (a) The management has represented to us that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts to the financial statements, if any, 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 to us, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts to the Financial Statements, if any, 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



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Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on the information and explanation given to us and audit procedures performed as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations made by the management and as mentioned under sub-clause (iv)(a) and (iv)(b) above contain any material misstatement.

(v) The company has not declared or paid any dividend during the year.

(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 for all relevant transactions recorded in the software.

Further, during the course of 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 M/s D A B & ASSOCIATES

Chartered Accountants

Firm Registration No. 101119W



Tanmay Lalaso Patil
Partner

Membership No. 610518
UDIN: 26610518GPUVJH3221



Place: Mumbai
Date: 21st May 2026

Annexure A to the INDEPENDENT AUDITORS' REPORT

Referred to in paragraph 1 under the heading, "Report on Other legal and Regulatory Requirements" of our report on even date:

- i. (a)(A) The Company does not own any Property, Plant & Equipment. Therefore, the provisions of clause 3(i)(a)(A) of the said order are not applicable to the company.

(B) The Company does not own any intangible assets. Therefore, the provisions of Clause 3(i)(a) of the said order are not applicable to the company.

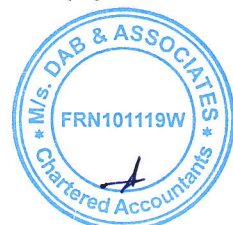
(b) The company does not own any Property, Plant and Equipment. Therefore, the provision of clause 3(i)(b) are not applicable to the company.

(c) The Company does not own any immovable properties. Therefore, the provisions of Clause 3(i) (c) of the said Order are not applicable to the Company.

(d) The Company does not own any immovable properties. Therefore, the provisions of Clause 3(i) (d) of the said Order are not applicable to the Company.

(e) According to the information and explanations provided to us there are no proceedings have been initiated or are pending against the company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) and rules made thereunder. Hence reporting under clause 3(i) (e) of the order is not applicable.
- ii. (a) The Company does not hold any inventory. Therefore, the provisions of Clause 3(ii)(a) of the said Order are not applicable to the Company.

(b) According to the information and explanations provided to us, the company has not been sanctioned working capital limits in excess of five crore rupees during the year, in aggregate, from banks or financial institutions on the basis of security of current assets. Hence reporting under clause 3(ii)(b) of the order is not applicable.
- iii. (a) The company during the year has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Hence reporting under Clause (iii)(a), (iii)(b), (iii)(c), (iii)(d), (iii)(e) and (iii)(f), of the said order are not applicable to the Company.
- iv. The Company has not granted any loans or made any investments or provided any guarantees or security to the parties covered under Section 185 and 186. Therefore, the provisions of Clause 3(iv) of the said order are not applicable to the Company.
- v. The Company has not accepted any deposits or amounts which are deemed to be deposits from the public 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 sub-section (1) of Section 148 of the Act for any of the products of the Company. Accordingly, provision of Clause 3(vi) of the Order is not applicable.



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- vii. (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing undisputed statutory dues including Goods and Service Tax, provident fund, sales tax, income tax, service tax, duty of customs, duty of excise, value added tax, cess as applicable, with the appropriate authorities.
- (b) According to the information and explanations given to us and the records of the company examined by us, there are no statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute.
- viii. In terms of the information and explanations given to us and the books of account and records examined by us, the Company has not surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. Hence reporting under clause 3(viii) of the order is not applicable.
- ix. (a) As the Company does not have any loans or other borrowings from any lender as at the balance sheet date, the provisions of Clause 3(ix)(a) of the Order are not applicable to the Company.
- (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 wilful defaulter by any bank or financial institution or government or any government authority.
- (c) In our opinion and according to the information and explanations given to us, the Company has not availed any term loan during the year.
- (d) According to the information and explanations given to us and on the basis of our audit procedures, the Company has not raised any funds on short term basis.
- (e) The company does not have any subsidiary, associate or joint venture, hence reporting under clause 3(ix)(e) of the order is not applicable.
- (f) The company does not have any subsidiary, associate or joint venture, hence reporting under clause 3(ix)(f) of the order is not applicable.
- x. (a) In our opinion, and according to the information and explanations given to us, the moneys raised by way of initial public offer or further public offer (including debt instruments) during the year have been applied for the purposes for which they were obtained.
- (b) The Company has issued compulsorily convertible debentures during the year, in compliance with the requirements of Section 71 of the Act. The amounts raised have been used for the purpose for which funds were raised.
- 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 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, report in the form ADT-4 as specified under sub-section (12) of section 143 of the Companies Act has not been filed. Accordingly reporting under clause 3(xi)(b) of the order is not applicable.



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- (c) According to information and explanation given to us, establishment of whistle blower mechanism is not mandatory to the company under the Act. Accordingly, clause 3(xi)(c) of the order is not applicable to the company.
- xii. As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the provisions of Clause 3(xii) of the Order are not applicable to the Company.
- xiii. The Company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act. The details of related party transactions have been disclosed in the financial statements as required under Ind AS 24, Related Party Disclosures specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- xiv. (a) In our opinion and based on our examination, the company does not have an internal audit system and is not required to have an internal audit system as per provisions of the Companies Act 2013.
- (b) According to information and explanation given to us, internal audit as per section 138 of the act is not mandatory to the company. Accordingly, clause 3(xiv)(b) of the order is not applicable to the company.
- xv. The Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of Clause 3(xv) of the Order are not applicable to the Company.
- xvi. (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the provisions of Clause 3(xvi)(a) of the Order are not applicable to the Company.
- (b) According to the information and explanations given to us and procedures performed by us, we report that the Company has not conducted any Non-Banking Financial or Housing Finance activities during the year. Therefore, reporting under clause 3(xvi)(b) of the order is not applicable.
- (c) According to the information and explanations given to us and procedures performed by us, the Company is not Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, hence reporting under clause 3(xvi)(c) of the order is not applicable.
- (d) Based on information and explanation given to us and as represented by the management, the Group does not have any Core Investment Company (CIC) as part of the Group.
- (xvii) The Company has incurred cash losses during current financial year.
- (xviii) There has been no resignation by statutory auditors during the year hence reporting under clause 3(xviii) of the order is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities



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falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

- (xx) According to the information and explanation given to us, section 135 of the Act is not applicable to the company. Accordingly, reporting on clause 3 (xx) (a) & (b) of the order is not applicable.

For M/s D A B & ASSOCIATES

Chartered Accountants

Firm Registration No. 101119W

Tanmay

Tanmay Lalaso Patil

Partner

Membership No. 610518

UDIN: 26610518GPUVJH3221



Place: Mumbai

Date: 21st May, 2026

All Time Bamboo Private Limited
Balance sheet as on 31 March 2026

(All amounts are in Rupees Lakh, except per share data and unless stated otherwise)

Particulars	Note	As on 31 March 2026
Assets		
Non-current assets		
Property, plant and equipment		-
Capital work-in-progress		-
Intangible assets		-
Financial assets		-
- Investments		-
- Other financial assets	2	50.00
Other non-current assets	3	5.62
Total non-current assets (a)		55.62
Current assets		
Inventories		-
Financial assets		
- Cash and cash equivalents	4	146.72
- Bank balances other than cash and cash equivalents	5	300.33
- Other financial assets	6	0.12
Other current assets (net)	7	2.07
Total current assets (b)		449.24
Total assets (a+b)		504.86
Equity and liabilities		
Equity		
Equity share capital	8 (A)	10.00
Instruments entirely equity in nature	8 (B)	500.00
Other equity	9	(17.52)
Total equity (c)		492.48
Liabilities		
Non-current liabilities		
Financial liabilities		
- Borrowings	10	-
Total non-current liabilities (d)		-
Current liabilities		
Financial liabilities		
- Borrowings	11	-
- Lease liabilities		-
- Trade payables	12	
- Total outstanding dues of micro enterprises and small enterprises		1.35
- Total outstanding dues of creditors other than micro enterprises and small enterprises		0.79
- Other financial liabilities		-
Other current liabilities	13	10.24
Provisions		
Total current liabilities (e)		12.38
Total liabilities (d+e)		12.38
Total equity and liabilities (c+d+e)		504.86

The accompanying notes including material accounting policy information and other explanatory information are an integral part of these financial statements.

As per our report of even date attached

For M/s D A B & ASSOCIATES

Chartered Accountants

Firm Registration No. 101119W



Tanmay Lalaso Patil
 Partner
 Membership No.: 610518
 Place: Mumbai
 Date: 21st May 2026



For and on behalf of the Board of Directors of

All Time Bamboo Private Limited

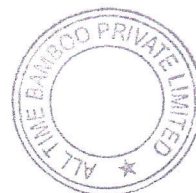
CIN : U46631MH2025PTC451946



Kailesh Punamchand Shah
 Director
 DIN No.: 00268442



Nilesh Punamchand Shah
 Director
 DIN No.: 00281407



All Time Bamboo Private Limited

Statement of Profit and loss for the period of 5 July 25, to 31 March 2026

(All amounts are in Rupees Lakh, except per share data and unless stated otherwise)

Particulars	Note	For the year ended 31 March 2026
Income		
Revenue from operations		-
Other income	14	0.45
Total income		0.45
Expenses		
Finance costs	15	4.90
Depreciation and amortization expenses		
Other expenses	16	13.07
Total expenses		17.97
Profit before tax		(17.52)
Tax expense		
Current tax expenses/ (loss):		
- for the year		
- pertaining to earlier year(s)		
Deferred tax charge		
Total tax expenses		-
Profit for the year (a)		(17.52)
Other comprehensive income for the year		
Items that will not be reclassified to profit/ (loss)		
(i) Re-measurement of defined benefit plans		
(ii) Income-tax effect on above		
Other comprehensive income/ (loss) for the year (b)		-
Total comprehensive income/ (loss) for the year (a+b)		(17.52)
Earnings per equity share		
a) Basic earnings per equity share of face value of ₹ 10 each	19(a)	(23.77)
b) Diluted earnings per equity share of face value of ₹ 10 each	19(b)	(8.89)

The accompanying notes including material accounting policy information and other explanatory information are an integral part of these financial statements.

As per our report of even date attached

For M/s D A B & ASSOCIATES

Chartered Accountants

Firm Registration No. 101119W

Tanmay Lalaso Patil

Tanmay Lalaso Patil
Partner
Membership No.: 610518

Place: Mumbai
Date: 21st May 2026



For and on behalf of the Board of Directors of

All Time Bamboo Private Limited

CIN : U46631MH2025PTC451946

Kailash Punamchand Shah
Kailash Punamchand Shah
Director
DIN No.: 00268442

Nilesh Punamchand Shah
Nilesh Punamchand Shah
Director
DIN No.: 00281407



All Time Bamboo Private Limited**Cash flow statement for the period of 5 July, 2025 to 31 March, 2026**

(All amounts are in Rupees Lakh, except per share data and unless stated otherwise)

Particulars	For the year ended 31 March 2026
Cash flow from operating activities	
Net profit before taxation	(17.52)
Adjustments for:	
Depreciation and amortization expenses	-
Interest on term loans and working capital loans from banks	-
Interest on borrowings from related parties	-
Interest income on security deposits measured at amortised cost	-
Interest income from banks	(0.45)
Other borrowing costs	1.78
Operating profit before working capital changes	(16.19)
Changes in working capital	
Increase/ (decrease) in trade payables and other liabilities	2.14
Increase/ (decrease) in Other Current Liabilities	10.24
(Increase)/ decrease in inventories	-
(Increase)/ decrease in Other Current assets	(0.79)
(Increase) in trade and other receivables	-
Cash generated from operating activities	(4.60)
Income-taxes paid (net of refund)	-
Net cash generated from operating activities	(4.60)
Cash flow from investing activities	
Acquisition of property, plant and equipment and intangible assets (net of capital creditors, capital work-in-progress and advances)	-
Security Deposit	(50.00)
Proceeds from sale of property, plant and equipment	-
Interest received	0.45
Bank deposit matured/ (made) during the year	(300.33)
Net cash used in investing activities	(349.88)
Cash flow from financing activities	
Repayment of long-term borrowings	-
Proceeds from issue of compulsorily convertible debentures	500.00
Proceeds from issue of equity shares	10.00
Payment of principal lease liabilities	-
Payment of interest on lease liabilities	-
(Repayment)/ proceeds from short-term borrowings (net)	-
Finance costs paid	(8.80)
Net cash flows generated used in financing activities	501.20
Net decrease in cash and cash equivalents	146.73
Cash and cash equivalents at the beginning of the year	-
Cash and cash equivalents at the end of the year	146.73
(a) The above standalone statement of cash flow has been prepared under the " Indirect Method" as set out in the Ind - AS 7 "statement of cash flows".	
(b) Cash and cash equivalents comprise of :	
Balances with banks:	
- In current accounts	21.72
Cash on hand	-
Bank deposits with original maturity of less than 3 months	125.00
Total cash and cash equivalents at end of the year	146.72

Notes to Cash Flow Statements

- Cash Flow statement has been prepared under indirect method as set out in Ind AS 7 Statement of Cash Flow
- For Company's policy on cash and cash equivalents refer a note no 1.8

This is the cash flow statement referred to in our report of even date.

As per our report of even date attached

For M/s D A B & ASSOCIATESChartered Accountants
Firm Registration No. 101119WTanmay Lalaso Patil
Partner
Membership No.: 610518Place: Mumbai
Date: 21st May 2026For and on behalf of the Board of Directors of
All Time Bamboo Private Limited
CIN : U46631MH2025PTC451946Kailesh Punamchand Shah
Director
DIN No.: 00268442Nilesh Punamchand Shah
Director
DIN No.: 00281407

All Time Bamboo Private Limited
Statement of changes in equity for the years ended on 31 March 2026

(A) Equity share capital
Current Year Period

Equity shares of Rs 10 each issued, subscribed and fully paid	No. of shares	Amount
Opening balance as at 5th July 2025	-	-
Changes in equity shares capital due to prior period error	-	-
Restated balance at the beginning of current reporting period	-	-
Add: Share issue	1,00,000.00	10.00
Change during the year	-	-
Balance as at 31 March 2026	1,00,000.00	10.00

(B) Other equity

	Reserves and surplus	Total other equity
Balance as at 5 July, 2025	-	-
Profit for the year (net of taxes)	(17.52)	(17.52)
Other comprehensive income for the year (net of taxes):	-	-
Total comprehensive income for the year	(17.52)	(17.52)
Balance as at 31 March 2026	(17.52)	(17.52)

The accompanying notes including material accounting policy information and other explanatory information are an integral part of these financial statements.

This is the statement of changes in equity referred to in our report of even date.

As per our report of even date attached

For M/s D A B & ASSOCIATES
Chartered Accountants
Firm Registration No. 101119W

Tanmay Lalaso Patil

Tanmay Lalaso Patil
Partner
Membership No.: 610518

Place: Mumbai
Date: 21st May 2026



For and on behalf of the Board of Directors of
All Time Bamboo Private Limited
CIN : U46631MH2025PTC451946

Kailesh Punamchand Shah
Kailesh Punamchand Shah
Director
DIN No.: 00268442

Nilesh Punamchand Shah
Nilesh Punamchand Shah
Director
DIN No.: 00281407



(A) Corporate Information

All Time Bamboo Private Limited (CIN : U46631MH2025PTC451946) ("the Company") is a Private Limited Company. Company was incorporated on 5th July 2025. Company has its corporate office situated at B-30 Royal Industrial Estate, Sewree Wadala RD, Wadala, Mumbai, Maharashtra India 400031. The Company is engaged in the business of manufacturing of all types of Housewares, Furniture, Packaging Products, Industrial Products, Wood & Bamboo Products, Articles of Metal Tubes & Sheets, Molds for various articles.

(B) Statement of Compliance

The financial statements have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, as amended from time to time and other relevant provisions of the Act.

(C) Material accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS") as issued under the Companies (Indian Accounting Standards) Rules, 2015 (as amended till date). The financial statements were authorized for issue by the Board of Directors on 21st May 2026.

1.2 Basis of measurement

The financial statements have been prepared under the historical cost convention with the exception of certain assets and liabilities that are required to be carried at fair value by Ind AS. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

1.3 Consistency of accounting policy

The accounting policies are applied consistently unless otherwise stated.

1.4 Functional and presentation currency

These financial statements are presented in Indian Rupees (INR), which is the company's functional currency. All financial information is presented in INR. Exchange differences are recognized in the Statement of Profit and Loss except to the extent, exchange differences which are regarded as an adjustment to interest costs on foreign currency borrowings, are capitalized as part of borrowing costs.

1.5 Current and non-current classification

All Assets and liabilities have been classified as current and non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III of the Act and Ind AS 1, Presentation of Financial Statements.

Assets:

An asset is classified as current when it satisfies any of the following criterias:

- a) it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
- b) it is held primarily for the purpose of being traded
- c) it is expected to be realised within twelve months after the reporting date; or
- d) it is cash or a cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date

Liabilities:

A liability is classified as current when it satisfies any of the following criteria;

- a) it is expected to be settled in the Company's normal operating cycle;
- b) it is held primarily for the purpose of being traded;
- c) it is due to be settled within twelve months after the reporting date; or
- d) the Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification. Current assets and liabilities include the current portion of assets and liabilities, respectively. All other assets and liabilities are classified as non-current. Based on the nature of products and the time between acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

1.6 Significant accounting judgments, estimates and assumptions

The preparation of financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenue, expenses, current assets, non-current assets, current liabilities, non current liabilities and disclosure of the contingent liabilities at the end of each reporting period. Although these estimates are based on management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying value of assets or liabilities in future periods. This note provides an overview of the areas that involve a higher degree of judgment or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods affected.

1.7 Provisions

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.



All Time Bamboo Private Limited

Notes to the financial Statements, including a material accounting policy information and other explanatory information as at and for the year ended on 31 Mar 2026

1.8 Cash and short-term deposits

Cash and short-term deposits in the balance sheet comprise cash at banks and on hand and highly liquid short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

1.9 Revenue recognition- Other Income

Other income comprises of interest income. Interest income is recognised as it accrues in the statement of profit and loss, using the effective interest method.

1.10 Finance costs

Finance costs comprise of bank charges and commission.

1.11 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 recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets and 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 and loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability. The transaction costs directly attributable to the acquisition of financial assets and financial liabilities at fair value through profit and loss are immediately recognised in the statement of profit and loss. Trade Receivables that do not contain a significant financing component are measured at transaction price.

-Effective interest method

The effective interest method is a method of calculating the amortised cost of a financial instrument and of allocating interest income or expense over the relevant period. The effective interest rate is the rate that exactly discounts future cash receipts or payments through the expected life of the financial instrument, or where appropriate, a shorter period. Company amortizes all transactions cost over period of financial instrument on straight line basis.

1.12 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 equities shares outstanding during the period as reduced by number of shares bought back, if any. The weighted average number of equities 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 (consolidation of shares) that have changed the number of equities 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 effects of all dilutive potential equity shares.



All Time Bamboo Private Limited

Notes to the financial Statements, including a material accounting policy information and other explanatory information as at and for the year ended on 31 March 2026

2 Other non- current financial assets

Particulars	As at 31 March 2026
Security deposits	50.00
Total	50.00

3 Other non- current assets

Particulars	As at 31 March 2026
Prepaid expenses	5.62
Total	5.62

4 Cash and cash equivalents

Particulars	As at 31 March 2026
Balances with banks:	
- In current accounts	21.72
- In Fixed deposits with bank (original maturity less than 3 months) (*)	125.00
Cash on hand	-
Total	146.72

5 Bank balances other than cash and cash equivalents

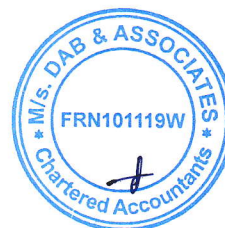
Particulars	As at 31 March 2026
Bank deposits with original maturity of more than three months but remaining maturity less than twelve months	300.33
Total	300.33

6 Other current financial assets (unsecured, considered good)

Particulars	As at 31 March 2026
Interest accrued on bank deposits	0.12
Total	0.12

7 Other current assets (unsecured, considered good)

Particulars	As at 31 March 2026
Balance with statutory authorities	0.67
Prepaid expenses	1.40
Total	2.07



8 (A) Equity share capital

Particulars	Number	As at 31 March 2026
Authorized share capital		
Equity shares of ₹ 10 each	1,00,000.00	10.00
	1,00,000.00	10.00
Equity shares		
Issued, subscribed and fully paid-up shares		
Equity shares of ₹ 10 each	1,00,000.00	10.00
	1,00,000.00	10.00

(a) Reconciliation of the shares outstanding at the beginning and at the end of the year

Particulars	No. of shares	Amount
Issued, subscribed and fully paid-up shares		
Equity shares of ₹ 10 each		
Balance as at 5 July, 2025	-	-
Add: Change during the year	1,00,000.00	10.00
Balance as on 31 March 2026	1,00,000.00	10.00

(b) Terms/ rights attached to equity shares

The Company has only one class of equity shares having a par value of ₹ 10 per share as at 31 March 2026. Each holder of equity shares is entitled to one vote per share held and is entitled to receive dividend proposed by the Board of Directors subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts in proportion to their shareholdings.

(c) Aggregate number of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date.

The Company has not issued any bonus shares, nor issued shares pursuant to contract for consideration other than cash or bought back any shares.

(d) Shareholders holding more than 5% of the shares in the Company as at balance sheet date

Equity shares	As at 31 March 2026	
	Number of shares	% of holding in the class
Name of the shareholder		
All Time Plastic Limited	99,997.00	99.997%

(e) Details of shares held by promoter in the Company

Name of Promoter Shareholder	As at 31 March 2026	% Change during the year
	Number of shares	% of total shares
i) Equity shares		
Bhupesh Punamchand Shah	1.00	0.001%
Kailesh Punamchand Shah	1.00	0.001%
Nilesh Punamchand Shah	1.00	0.001%
All Time Plastic Limited	99,997.00	99.997%
	1,00,000.00	



8 (B) Instruments entirely equity in nature

Particulars	As at 31 March 2026
Zero coupon unsecured compulsorily convertible debentures	500.00
Total	500.00

Balance at the beginning of the reporting period	Changes in compulsorily convertible debentures during the period	Balance at the end of the reporting period
0	50,00,000	50,00,000

Terms/rights attached to Zero coupon unsecured compulsorily convertible debentures

All Time Bamboo private limited issued 5000000 Zero coupon unsecured compulsorily convertible debentures on March 23, 2026 with face value of Rs 10 each.

a) The CCD's are Zero Coupon, Unsecured and Compulsorily Convertible into one equity share of face value Rs. 10 each on completion of 10 years.

b) No interest is payable.

c) The CCDs are transferable in nature.

d) Equity Shares allotted pursuant to the conversion of CCD's shall rank pari passu in all respects including as to the dividend, voting rights, from the date of allotment, with the existing fully paid-up Equity Shares of face value of Rs. 10 each of the Company

9 Other equity

Particulars	As at 31 March 2026
Retained earnings	(17.52)
Total	(17.52)

i) Movement of reserves

	As at 31 March 2026
(a) Retained earnings	
Balance at the beginning of the year	
Add: Profit/(Loss) for the year	(17.52)
Balance at the end of the year	(17.52)



10 Borrowings- non current

Particulars	As at 31 March 2026
Secured	
Debtentures	-
Term loans	-
Unsecured	
Total	-
Less: current maturities of long term borrowing	-

Terms and conditions:

a) Secured term loans of Rs 750 Lakhs has been sanctioned for capital expenditure including procurement of machinery at the new facility for Bamboo project at Guwahati by the Company from ICICI Bank, repayable in 54 monthly instalments. As at the Balance sheet date, the same loan is not availed by the company.

c) Further personal guarantees have been given by directors of the Company & corporate guarantee has been given by the All Time Plastics Ltd (holding company) for the above rupee term loan.

11 Borrowings- current

Particulars	As at 31 March 2026
Secured	
Current maturities of long term Debtentures	-
Working capital loans from banks (Refer note below)	-
Total	-

Terms and conditions:

Secured loan:

a) Secured working capital loans from banks of ₹ 500 Lakhs was sanctioned on September 24, 2025. The same is secured by a fixed deposit worth Rs 250 Lakhs. Working capital loan has variable interest rate of Repo rate plus Spread of 2.40% per annum.

b) Further personal guarantees have been given by directors of the Company & corporate guarantee has been given by the All Time Plastics Ltd (holding company) for the above working capital loan.

Net Debt Reconciliation

This section sets out an analysis of net debt and the movements in net debt for the year ended March 31, 2026

Particulars		As at 31 March 2026	
Cash and Cash Equivalents		146.72	
Total		146.72	
Particulars		Cash and Cash equivalents	Total
Net Debt As on March 31, 2025		-	-
Cash Flows		146.73	146.73
Net Debt As on March 31, 2026		146.73	146.73

12 Trade payables

Particulars	As at 31 March 2026
- Total outstanding dues of micro enterprises and small enterprises (Refer note below) *	1.35
- Total outstanding dues of creditors other than micro enterprises and small enterprises	0.79
Total	2.14

* The disclosures under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) have been made in respect of such vendors to the extent they could be identified as micro and small enterprises on the basis of information available with the Company.

Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006

	As at 31 March 2026
a) The principal amount remaining unpaid to any supplier at the end of the year	1.35
b) Interest due remaining unpaid to any supplier at the end of the year	-
c) The amount of interest paid by the buyer in terms of section 16 of MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during the year	-
d) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act	-
e) The amount of interest accrued and remaining unpaid at the end of each accounting year	-
f) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprises, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act	-

Trade payables ageing schedule

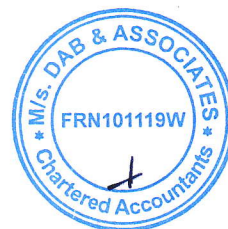
As on 31 Mar 2026	Unbilled	Not due trade payable	Outstanding for following periods from due date of payment				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
Total outstanding dues of micro enterprises and small enterprises	1.35						1.35
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	0.79					0.79
Disputed dues of micro enterprises and small enterprises							-
Disputed dues of creditors other than micro enterprises and small enterprises							-
	1.35	0.79					2.14

13 Other current liabilities

Particulars	As at 31 March 2026
Statutory dues payable	0.23
Advance from customer	10.01
Total	10.24



14	Other income		
	Particulars	For the year ended on	
		31 March 2026	
	Interest income:		
	- on fixed deposits with banks		0.45
	Total		0.45
15	Finance costs		
	Particulars	For the year ended on	
		31 March 2026	
	Interest Expenses		
	- Other Borrowing Cost		4.90
	Total		4.90
16	Other expenses		
	Particulars	For the year ended on	
		31 March 2026	
	Legal and professional charges		1.27
	Rates and taxes		4.09
	Donation		2.00
	Commission and Brokerage		4.17
	Auditor's remuneration (Refer note 16A)		1.50
	Miscellaneous expenses		0.04
	Total		13.07
16A	Payments to the auditor as:		
	Particulars	For the year ended on	
		31 March 2026	
	Audit Fees		1.50
	Total		1.50



All Time Bamboo Private Limited

Notes to the financial Statements, including a material accounting policy information and other explanatory information as at and for the

17 Financial ratios

Ratio	Numerator	Denominator	Measurement unit	31 March 2026
a. Current ratio	Current assets	Current liabilities	Times	36.29
b. Debt-equity ratio	Total debt (1)	Shareholder's equity	Times	N/A
c. Debt service coverage ratio	Earnings available for debt service (2)	Debt service (3)	Times	N/A
d. Return on equity ratio	Net profit after taxes	Average shareholder's equity	Percentage	-175%
e. Inventory turnover ratio	Sales	Average inventory	Times	N/A
f. Trade receivables turnover ratio	Net credit sales	Average trade receivables	Times	N/A
g. Trade payables turnover ratio	Net purchases	Average trade payables	Times	6.09
h. Net capital turnover ratio	Net sales	Average Working capital (4)	Times	N/A
i. Net profit ratio	Net profit	Net sales	Percentage	N/A
j. Return on capital employed	Earnings before interest and taxes	Capital employed	Percentage	-3%
k. Return on investment	Realised and unrealised gains on investments	Weighted daily timed investments	Percentage	0.11%

Note:

- (1) Debt represents only borrowings
- (2) Net Profit after taxes + Non-cash operating expenses like depreciation and other amortisations + Interest + other adjustments
- (3) Interest and lease payments + Principal repayments
- (4) Tangible net worth + deferred tax liabilities + Lease Liabilities



18 Related party disclosure

In accordance with the requirements of Ind AS 24 'Related Party Disclosures', the names of the related party where control exists/able to exercise significant influence along with the transactions and year-end balances with them as identified and certified by the management are given below:

a) Details of related parties:

Description of relationship	Names of related parties
Key management personnel (KMP)	
Director	Kailesh Punamchand Shah
Director	Bhupesh Punamchand Shah
Director	Nilesh Punamchand Shah
Enterprises having common KMPs/ under control of KMPs:	
Holding Company	All time Plastics Limited
Sister concern	All time Plastics Pte. Ltd. Singapore

a) Transaction with related parties are as follows:

Particulars	Relation	For the year ended 31 March 2026
1 Expenses		
Studio Beautifulmesh	Relative of KMP	64,000.00
2 Issue of securities		
All Time Plastics Limited	Holding company	10,00,000.00
All Time Plastics Limited	Holding company	5,00,00,000.00
3 Advances received		
All Time Plastics Limited	Holding company	10,00,000.00

b) Outstanding balances at the year end (included below)

Particulars (Included in)	As on 31 Mar 2026
1 Reimbursements payable	
All Time Plastics Limited	32,930.00
Studio Beautifulmesh	32,000.00

(c) Terms and conditions with related parties

All transactions with related parties are made on the terms equivalent to those that prevail in arm's length transactions and within the ordinary course of business.

(d) Personal guarantee

The secured loan and working capital is guaranteed by the directors of the Company (Refer note 8 and 9)

(e) Corporate guarantee

The secured loan and working capital is guaranteed by the Holding company (Refer note 8 and 9)



19 (a) Basic Earnings per share (EPS)

Basic earnings per share amounts are calculated by dividing the profit for the year attributable to equity holders by the weighted average number of equity shares outstanding during the year.

The following reflects the income and share data used in the basic EPS computations:

Particulars	For the year ended 31 March 2026
Net profit/(loss) attributable to ordinary equity holders	(17.52)
Weighted average number of equity shares for basic EPS (in nos.)	73,698.63
Face value per share (in ₹)	10.00
Earnings per share -basic and diluted (in ₹)	(23.77)

19 (b) Diluted Earnings per share (EPS)

Diluted earnings per share is computed using the weighted average number of dilutive common equivalent shares outstanding during the year, except where result would be anti-dilutive.

The following reflects the income and share data used in the diluted EPS computations:

Particulars	For the year ended 31 March 2026
Net profit/(loss) attributable to ordinary equity holders	(17.52)
Weighted average number of equity shares for diluted EPS (in nos.)	1,96,986.30
Face value per share (in ₹)	10.00
Earnings per share -basic and diluted (in ₹)	(8.89)

20 Contingent liabilities

Particulars	For the year ended 31 March 2026
Claims against the company not acknowledged as debt	-

21 Fair value hierarchy

The fair values of the financial assets and liabilities are included at the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participant at the measurement date.

This section explains the judgments and estimates made in determining the fair values of the financial instruments that are (a) recognised and measured at fair value and (b) measured at amortised cost and for which fair values are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Company has classified its financial instruments into the three levels prescribed under the accounting standard. An explanation of each level has been provided below.

Level 1 : Level 1 hierarchy includes financial instruments measured using quoted prices. This includes listed equity instruments, traded bonds and mutual funds that have quoted price. The fair value of all equity instruments which are traded in the stock exchanges are valued using the closing price as at the reporting period.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

Valuation technique used to determine fair value

Specific valuation techniques used to value financial instruments include:

- the use of quoted market prices or dealer quotes for similar instruments
- the use of discounted cash flow for fair value at amortised

22 Fair value hierarchy (cont'd)

The following table presents fair value hierarchy of assets and liabilities measured at fair value on a recurring basis:

	Carrying value	Level 1	Level 2	Level 3
As at 31 March 2026				
Financial assets				
(a) Financial assets measured at fair value through profit or loss				
Investments	-	-	-	-
(b) Financial assets measured at amortized cost				
Investment in subsidiary	-	-	-	-
Trade receivables	-	-	-	-
Cash and cash equivalents	146.72	-	-	146.72
Bank balances other than cash and cash equivalents	300.33	-	-	300.33
Loans	-	-	-	-
Other financial assets	-	-	-	-
Financial liabilities				
(a) Financial liabilities measured at amortized cost				
Borrowings	-	-	-	-
Trade payables	2.14	-	-	2.14
Lease liabilities	-	-	-	-
Other financial liabilities	-	-	-	-

There have been no transfers between the levels during the years.

The carrying amount of cash and cash equivalents, trade receivables, bank deposits, trade payables, other payables are considered to be the same as their fair values. The fair values of borrowings and security deposits were calculated based on cash flows discounted using a current lending rate. They are classified as level 3 fair values in the fair value hierarchy due to the inclusion of unobservable inputs including own and counterparty credit risk.

23 Capital management

For the purpose of the Company's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders. The primary objective of the Company's capital management is to maximize the shareholder value and to ensure the Company's ability to continue as a going concern. The Company is not subject to externally imposed capital requirements. The Company has not distributed any dividend to its shareholders. The Company monitors gearing ratio i.e. total debt in proportion to its overall financing structure, i.e. equity and debt. Total debt comprises of non-current and current borrowings. The Company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets.

Particulars	As at 31 March 2026
Equity	(i) 492.48
Less: cash and cash equivalents	146.72
Total debt	(ii) 146.72
Capital gearing ratio	(ii)/(i) 0.30



24 Additional disclosures with respect to amendments to Schedule III:

- (i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- (ii) The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- (iii) The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period.
- (iv) 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.
- (v) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company 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 on behalf of the Ultimate Beneficiaries.
- (vi) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income-tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income-tax Act, 1961).
- (vii) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (viii) The Company has not entered into any scheme of arrangement which has an accounting impact on the current or previous financial year.
- (ix) The Company has not traded or invested in crypto currency or virtual currency during the financial year.

25 Note on Corporate Social Responsibility (CSR)

The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the Company for the year ended 31 March 2026, as the Company does not meet the prescribed criteria in terms of net worth, turnover, or net profit during the relevant financial year. Accordingly, no CSR expenditure has been incurred during the year.

26 Authorization of financial statements

The financial statements for the year ended 31 March 2026 were approved by the Board of Directors on 21st May 2025.

27 The Company is incorporated on July 05, 2025. The financial statements are prepared for the period July 05, 2025 to March 31, 2026 as the first financial statement of the Company. Hence, comparative figures do not exist for the current period.

The accompanying notes including material accounting policy information and other explanatory information are an integral part of these financial statements.

As per our report of even date
For M/s D A B & ASSOCIATES
Chartered Accountants
Firm Registration No. 101119W



Tanmay Lalaso Patil
Partner
Membership No.: 610518

Place: Mumbai
Date: 21st May 2026



For and on behalf of the Board of Directors of
All Time Bamboo Private Limited
CIN : U46631MH2025PTC451946


Kailesh Punamchand Shah
Director
DIN No.: 00268442


Nilesh Punamchand Shah
Director
DIN No.: 00281407

