OWNDAYS INC
Company Registration No. T14UF1763E
Standalone Balance Sheet as at March 31, 2026
(All amounts in JPY million unless otherwise stated)

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-current assets			
(a) Financial assets			
(i) Investments	3	607.83	607.83
(ii) Loans	4	297.28	297.28
Deferred tax assets (net)	33		
Non current tax assets	9		
Other non-current assets	10		
Total non-current assets		**905.11**	**905.11**
Current assets			
(a) Financial assets			
(i) Loans	4	8,213.16	7,190.17
(ii) Cash and cash equivalents	5	7.13	11.41
(iii) Other financial assets	6	-	1.56
(b) Other current assets	7	131.42	91.08
Total current assets		**8,351.71**	**7,294.22**
Total assets		**9,256.82**	**8,199.33**
EQUITY AND LIABILITIES			
EQUITY			
(a) Ordinary share capital	8	100.00	100.00
(b) Other equity	9	7,006.54	5,224.59
Total equity		**7,106.54**	**5,324.59**
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	10	1,147.99	1,163.43
Total non-current liabilities		**1,147.99**	**1,163.43**
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	10	1,000.75	1,709.66
(ii) Trade payables	11		
-total outstanding dues of micro enterprises and small enterprises		-	-
- total outstanding dues other than dues of micro enterprises and		0.47	0.45
(b) Current tax liabilities	12	0.95	0.95
(c) Other current liabilities	13	0.12	0.26
Total current liabilities		**1,002.29**	**1,711.31**
Total liabilities		**2,150.28**	**2,874.75**
Total equity and liabilities		**9,256.82**	**8,199.34**
Summary of material accounting policies	2		

The accompanying notes are an integral part of the Special Purpose Standalone financial statements

As per our report of even date

OWNDAYS INC

Company Registration No. T14UF1763E

Standalone statement of profit and loss for the Period ended March 31, 2026

(All amounts in JPY million unless otherwise stated)

Particulars	Note No.	Period ended March 31, 2026	Period ended March 31, 2025
1) Income			
(a) Other income	14	1,841.70	39.32
Total income (a+b)		**1,841.70**	**39.32**
2) Expenses			
(a) Employee benefits expense	15	6.80	8.17
(b) Finance costs	16	39.96	34.36
(c) Other expenses	17	12.03	6.86
Total expenses		**58.79**	**49.39**
3) Profit/(Loss) before tax (1-2)		**1,782.91**	**(10.07)**
4) Tax expense			
(a) Current tax		0.95	0.95
Total tax expense		**0.95**	**0.95**
5) Profit/(Loss) for the year (3-4)		**1,781.96**	**-11.01**
6) Other comprehensive loss/Income			
Items that will not be reclassified subsequently to profit or loss in subsequent years		-	
Re-measurement gains/ (losses) on exchange differences on translation of foreign operations		-	-
Other comprehensive loss for the year (a+b)		**-**	**-**
Total comprehensive income for the year		**1,781.96**	**-11.01**
Earnings per share			
Basic earnings per share (Rs.)	18	1,679.09	(10.38)
Diluted earnings per share (Rs.)		1,679.09	(10.38)
Summary of material accounting policies	2		

The accompanying notes are an integral part of the Special Purpose Standalone financial statements

As per our report of even date

OWNDAYS INC

Company Registration No. T14UF1763E

Standalone statement of cash flows for the period ended March 31, 2026

(All amounts in JPY million unless otherwise stated)

	Particulars		Period ended March 31, 2026	Period ended March 31, 2025
A	**Cash flows from operating activities**			
	Profit before tax		**1,782.91**	**(10.07)**
	Adjustments for:			
	Interest income on loan to subsidiary		(37.34)	(39.32)
	Interest on borrowings		39.96	34.36
	Lease liabilities			
	Gain on termination of Leases			
	Operating profit before working capital changes		**1,785.53**	**(15.03)**
	Working capital adjustments:			
	(Increase)/ Decrease in other current assets		(40.34)	(39.32)
	(Increase)/ Decrease in other financial assets		-	(0.04)
	(Decrease) / Increase in trade payables		0.01	(2.78)
	(Decrease) / Increase in other current liabilities		1.43	(0.46)
	Cash used in operating activities		**(38.90)**	**(42.60)**
	Income tax paid (net)		**(0.95)**	**(0.95)**
	Net cash flow from / (used in) operating activities (A)		**1,745.67**	**(58.58)**
B	**Cash flows from investing activities**			
	Loan given / repayment received		(1,022.99)	799.32
	Interest income on loan		37.34	39.32
	Net cash flow from / (used in) investing activities (B)		**(985.64)**	**838.65**
C	**Cash flow from financing activities**			
	Proceeds / (repayment) from borrowings		**(724.35)**	**(810.05)**
	Interest paid on borrowings		**(39.96)**	**(34.36)**
	Net cash (used in) / flow from financing activities (C)		**(764.32)**	**(844.41)**
	Net increase in cash and cash equivalents (A+B+C)		**(4.28)**	**(64.34)**
	Cash and cash equivalents at the beginning of the year		**11.41**	**75.74**
	Foreing Currency translation		**-**	**-**
	Cash and cash equivalents at the end of the year		**7.13**	**11.40**
	Cash and cash equivalents comprises of :			
	Balances with bank in current accounts		**7.13**	**11.41**
			7.13	**11.41**
Summary of material accounting policies		2		

The accompanying notes are an integral part of the Special Purpose Standalone financial statements

As per our report of even date

OWNDAYS INC
Company Registration No. T14UF1763E
Standalone Statement of changes in equity for the period ended March 31, 2026
(All amounts in JPY million unless otherwise stated)

A Ordinary share capital

Particulars	No. of Ordinary Shares	Amount
Balance as at April 01, 2024	**1,061,269**	**100.00**
Add:- Issued during the Period	-	-
Balance as at March 31, 2025	**1,061,269**	**100.00**
Add:- Issued during the period	-	-
Balance as at March 31, 2026	**1,061,269**	**100.00**

B Other equity

Particulars	Other equity		Total
	Retained earnings	Capital Reserve	
Balance as at March 31,2025	**5,224.58**	**-**	**5,224.58**
-Loss for the period	**1,781.96**		**1,781.96**
-Other comprehensive loss (net of tax)			
Balance as at December 31,2025	**7,006.54**		**7,006.54**

Summary of material accounting policies - refer Note 2

The accompanying notes form an integral part of these Special Purpose Standalone Financial Statements

(All amounts in JPY million unless otherwise stated)

3 Investments

Particulars	As at March 31, 2026	As at March 31, 2025
Financial assets		
Invest Investments		
Investment in subsidiary equity shares-Unquoted		
6,05,000 (31 March 2024; 6,05,000) equity shares of Owndays Singapore Pte Ltd of SG$ 1.5 each fully paid-up	368.08	368.08
54,140 (31 March 2024: 54,140) equity shares of Owndays Co., Ltd. of Yen 554.12 each fully paid-up	239.75	239.75
	607.83	**607.83**

4 Loans

Particulars	As at March 31, 2026	As at March 31, 2025
Loans- Non Current (Unsecured, considered good)		
Security deposits		
Loan to related party*	297.28	297.28
	297.28	**297.28**
Loans - Current (Unsecured, considered good)		
Loan to related party* (refer note 24)	8,213.16	7,190.17
	8,213.16	**7,190.17**

* Outstanding unsecured loans to OWNDAYS Co., Ltd amounting to Rs 4,281.68 millions (31 March 24: Rs 4564.99 millions) have been given for business expansion and for working capital requirements. The loans carries an interests of 0.50% and are repayable within one year from the disbursement of loan.

5 Cash and cash equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Balances with bank		
-in current accounts	7.13	11.41
	7.13	**11.41**

6 Other current financial assets

Particulars	As at March 31, 2026	As at March 31, 2025
Other receivables	-	1.56
	-	**1.56**

7 Other current assets

Particulars	As at March 31, 2026	As at March 31, 2025
Accounts receivable - OWNDAYS Co., Ltd.	128.42	91.08
Accounts receivable - LK India	3.00	
	131.42	**91.08**

9 Other equity

Particulars	As at March 31, 2026	As at March 31, 2025
A. Retained earnings	7,006.54	5,224.59
B. Other Comprehensive Income (OCI)	-	-
C. Capital Reserve		
Total	**7,006.54**	**5,224.59**
Retained earnings		
Opening balance	5,224.58	5,235.60
Add: Loss for the year	1,781.96	(11.01)
Balance at the end of the year	**7,006.54**	**5,224.59**

Note:
Retained earnings
Retained earnings are the profits/(loss) that the Group has earned/incurred till date, less any transfers to general reserve, dividends or other distributions paid to shareholders. Retained earnings include re-measurement loss / (gain) on defined benefit plans, net of taxes that will not be reclassified to Statement of Profit and Loss.

Foreign currency translation reserve
This reserve is created due to changes in historic rates and closing rates of assets and liabilities of company.

10 Borrowings

		As at March 31, 2026	As at March 31, 2025
A	**Non- current**		
	Unsecured		
	Term loan from banks	1147.99	1,163.43
		1147.99	**1,163.43**

		As at March 31, 2026	As at March 31, 2025
B	**Current**		
	Unsecured		
	Bank overdraft	1,000.75	1,709.66
	Term loan from banks		-
		1,000.75	**1,709.66**

Terms of repayment for the Owndays Inc.(entire group) year ended March 31, 2026 and March 31, 2025
a. The rate of interest for loans ranges from 0.5% to 2.3% (2024-25: 0.5% to 2.3%)
b. The borrowings are unsecured in nature.

(i) **Details of security of borrowings for the year ended March 31, 2026:**

Particulars	Less than 1 year	1-5 year	>5 year	Total
Owndays Inc. (OR)	1,000.75	1,147.99		2,148.74

Details of security of borrowings for the year ended March 31, 2025:

Particulars	Less than 1 year	1-5 year	>5 year	Total
Owndays Inc. (OR)	1,709.66	1,163.43		2,873.09

11 Trade payables

Particulars	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.47	0.45
	0.47	**0.45**

12 Current tax liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for income tax liabilities	0.95	0.95
	0.95	**0.95**

13 Other current liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Statutory dues payable	0.12	0.26
	0.12	**0.26**

Notes to the Standalone financial statements for the period ended March 31, 2026
(All amounts in JPY million unless otherwise stated)

8 Ordinary share capital

Particulars	As at March 31, 2026	As at March 31, 2025
Issued, subscribed and fully paid-up ordinary shares		
1,061,269 Ordinary shares (31 March 2024: 1,061,269) of Rs. 55.92 each	100.00	100.00
	100.00	**100.00**

a) Reconciliation of the number of ordinary shares at the beginning and at the end of the reporting year:

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the year	1,061,269	100.00	1,061,269	100.00
Increase/ (Decrease) during the year	-	-	-	-
At the end of the year	**1,061,269**	**100.00**	**1,061,269**	**100.00**

b) Details of shares held by promoters

Particulars	As at March 31, 2026			As at March 31, 2025		
Name of promoters	**No. of shares**	**% holding**	**% change during the year**	**No. of shares**	**% holding**	**% change during the year**
MLO KK	979,244	92.27%	0.00%	979,244	92.27%	0.00%
Shuji Tanaka	57,318	5.40%	0.00%	57,318	5.40%	0.00%
Takeshi Umiyama	24,707	2.33%	0.00%	24,707	2.33%	0.00%

c) Details of shareholders holding more than 5% shares in the company

Particulars	As at March 31, 2026		As at March 31, 2025	
Name of shareholders	**No. of shares**	**% holding**	**No. of shares**	**% holding**
MLO KK	979,244	92.27%	979,244	92.27%
Shuji Tanaka	57,318	5.40%	57,318	5.40%

(This space has been intentionally left blank)

14 Other income

Particulars	Period ended March 31, 2026	Period ended March 31, 2025
Interest income on loan to related party (refer note 24)	37.34	39.32
Dividend income (refer note 24)	1,804.20	-
Miscellaneous income	0.12	0.00
Foreign Exchange Difference	0.04	-
	1,841.70	**39.32**

15 Employee benefits expense

Particulars	Period ended March 31, 2026	Period ended March 31, 2025
Salaries, wages and bonus	6.80	8.17
	6.80	**8.17**

16 Finance costs

Particulars	Period ended March 31, 2026	Period ended March 31, 2025
Interest on borrowings	39.96	34.36
	39.96	**34.36**

17 Other expenses

	Period ended March 31, 2026	Period ended March 31, 2025
Legal and professional fees	3.75	2.06
Travel and conveyance	-	-
Insurance	3.10	3.10
Payment gateway charges	1.68	1.70
Rates and taxes	3.40	0.00
Miscellaneous	-	(0.09)
Foreign exchange gain (net)	0.11	0.08
	12.03	**6.86**

18 Earnings per share (EPS)

The calculation of basic earnings per share has been based on the following profit/oss attributable to ordinary shareholders and weighted-average number of ordinary shares outstanding.

Diluted earnings per share amounts are calculated by dividing the profit attributable to ordinary holders of the Company by the weighted average number of ordinary shares outstanding during the year plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares. The following reflects the income and share data used in the basic and diluted EPS computations:

Basic & Diluted	Period ended March 31, 2026	Period ended March 31, 2025
(Loss)/Profit attributable to ordinary shareholders (A)	1,781.96	(11.01)
Effect of dilution		-
Profit attributable to ordinary shareholders after adjusting the effect of dilution (A)	**1,781.96**	**(11.01)**