Stellio Ventures UK Limited
CIN : U65100DL2021PTC376860
Standalone Balance Sheet as at 31 March 2026
(All amounts in Rs. million unless otherwise stated)

Particulars	Notes	As at 31 March 2026
Assets		
Current assets		
Financial assets		
(i) Cash and cash equivalents	1	49.45
Other current assets	2	0.19
Total current assets		**49.64**
Total assets		**49.64**
Equity and liabilities		
Equity		
Equity share capital	3	0.01
Other equity	4	(4.45)
Total equity		**(4.44)**
Liabilities		
Current liabilities		
Financial liabilities		
(i) Trade payables	5	
a) total outstanding dues of micro enterprises and small enterprises		-
b) total outstanding dues of creditors other than micro enterprises and small enterprises		4.34
(ii) Other financial liabilities	6	49.74
Total current liabilities		**54.08**
Total liabilities		**54.08**
Total equity and liabilities		**49.64**

The accompanying notes form an integral part of the Standalone Financial Statements.

Stellio Ventures UK Limited
CIN : U65100DL2021PTC376860
Standalone Statement of Profit and Loss for the period ended 31 March 2026
(All amounts in Rs. million unless otherwise stated)

Particulars	Notes	Year ended 31 March 2026
Income		
Other income	7	0.08
Total income		**0.08**
Expenses		
Other expenses	8	4.53
Total expenses		**4.53**
Profit before tax		**(4.44)**
Tax expense		
Current tax		-
Deferred tax (credit)		-
Total tax expense		**-**
Profit for the period (A)		**(4.44)**
Other comprehensive (Expense)/ Income		
(A) Items that will not be reclassified to profit or loss		
Exchange differences on translation of financial statements of foreign operations (net)		(0.01)
Other comprehensive (Expense)/ Income for the period (B)		**(0.01)**
Total comprehensive Income/(Expense) for the period (A+B)		**(4.45)**
Earning per share	9	
Basic Earning per share (Rs.)		(44,300.00)
Diluted Earning per share (Rs.)		(44,300.00)

The accompanying notes form an integral part of the Standalone Financial Statements

Stellio Ventures UK Limited
CIN : U65100DL2021PTC376860
Standalone Statement of changes in equity for the period ended 31 March 2026
(All amounts in Rs. million unless otherwise stated)

A Equity share capital

Particulars	No of shares	Amount
Opening Balance	**100**	**0.01**
Changes in Equity Share Capital during the period	**-**	**-**
Balance as at March 31, 2026	**100**	**0.01**

B Other equity :

Particulars	Reserves and surplus		Other comprehensive income	Total Other equity
	Securities premium	Retained earnings	Foreign currency translation reserve	
Opening balance	-	-	-	-
-Profit for the period		(4.44)		(4.44)
-Other comprehensive loss (net of tax)		-	(0.01)	(0.01)
Total	**-**	**(4.44)**	**(0.01)**	**(4.45)**

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

Stellio Ventures UK Limited

Notes forming part of these Standalone Financial Statements

(All amounts in Rs. million unless otherwise stated)

1 Cash and cash equivalents

Particulars	As at 31 March 2026
Cash on hand	-
Balances with banks:	
-in current accounts	49.45
	49.45

2 Other current assets

Particulars	As at 31 March 2026
Unsecured, Considered good	
Advances to suppliers	0.19
	0.19

3 Equity share capital

Particulars	As at 31 March 2026
Equity share capital	0.01
Total equity share capital	**0.01**

4 Other equity

Particulars	As at 31 March 2026
Retained earnings	(4.44)
Foreign currency translation reserve	(0.01)
Total other equity	**(4.45)**

Movement of reserves:

	Particulars	As at 31 March 2026
I	**Retained earnings**	
	Balance at the beginning of the year	-
	Less: Profit/(Loss) for the year	(4.44)
	Balance as at end of the year	**(4.44)**
II	**Foreign currency translation reserve**	
	Balance at the beginning of the year	-
	Add: Movement during the year (refer note "i" below)	(0.01)
	Balance at the end of the year	(0.01)
	Total (I-II)	**(4.44)**

Nature and purpose of reserves

(i) Foreign currency translation reserve

This reserve is created due to changes in historic rates and closing rates of assets and liabilities of foreign subsidiaries.

(ii) 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.

5 Trade payables

Particulars	As at 31 March 2026
Total outstanding dues of micro enterprises and small enterprises (MSME)	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	4.34
	4.34

6 Other financial liabilities

Current

Particulars	As at 31 March 2026
Other payables (Related)	49.74
	49.74

Stellio Ventures UK Limited

Notes forming part of these Standalone Financial Statements

(All amounts in Rs. million unless otherwise stated)

7	**Other income**	**Year ended 31 March 2026**
	Interest income on financial assets measured at amortised cost	
	-on Bank	0.08
	Total	**0.08**

8 Other expenses

Particulars	Year ended 31 March 2026
Professional fees	4.45
Miscellaneous	0.08
Total	**4.53**

9 Earning/Loss per share (EPS/LPS)

The calculation of basic Earning/loss per share has been based on the following profit attributable to equity shareholders of the holding company and weighted-average number of ordinary shares outstanding during the year.

Diluted EPS/LPS amounts are calculated by dividing the profit attributable to equity holders of the Holding Company (after adjusting for interest on the convertible preference shares) by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

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

		Year ended 31 March 2026
	Profit/(Loss) attributable to equity holders of the holding company (A)	(4.44)
	Effect of dilution	
	Profit/(Loss) attributable to equity shareholders after adjusting the effect of dilution (B)	**(4.44)**
	Weighted-average number of equity shares	
	Number of equity shares outstanding at the beginning of the period	100.00
Add:	Weighted average number of equity shares issued	-
	Weighted-average number of equity shares in calculating Basic EPS ('C)	**100.00**
	Effect of dilution:	
	Weighted average number of Equity shares adjusted for the effect of dilution (D)	**100.00**
	Calculation of earning per share	
	Nominal value per equity shares (GBP)	1.00
	Earnings per share - basic (A/C) (Rs.)	(44,300.00)
	Earnings per share - diluted (B/D) (Rs.)	(44,300.00)