Wildworks Inc

Standalone Financial Statements and Standalone Independent Auditor's Report
For the year ended March 31, 2026

Wildworks Inc
Special Purpose Financial Statement
Balance Sheet as at March 31, 2026
(All amounts in USD, except share and per share data, unless otherwise stated)

	Notes	As at March 31,2026	As at March 31,2025
Assets			
Non-current assets			
Property and equipment	3	-	3,236
Intangible Assets	4	1,57,836	42,221
Intangible Assets under development	4	6,02,744	56,674
Right-of-use assets	26	45,279	87,075
Financial assets			
Other financial assets	5	8,038	8,038
Deffered Tax Assets	6	8,21,191	10,25,798
Income tax assets (Net)	7	72,891	71,952
Total non-current assets		**17,07,979**	**12,94,994**
Current assets			
Financial assets			
Trade receivables	8	9,43,937	8,81,135
Cash and cash equivalents	9	15,77,668	29,69,974
Other financial assets	10	99,089	99,089
Other current assets	11	3,86,701	1,17,850
Total current assets		**30,07,395**	**40,68,047**
Total assets		**47,15,374**	**53,63,041**
Equity and Liabilities			
Equity			
Equity share capital	12	0	0
Other equity	13	(35,07,777)	(57,30,593)
Total equity		**(35,07,777)**	**(57,30,593)**
Non Current Liabilities			
Lease Liabilities		48,971	53,227
		48,971	**53,227**
Current liabilities			
Financial liabilities			
Lease Liabilities	26	4,355	43,709
Borrowings	14	60,71,230	85,70,000
Trade payables	15		
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		3,13,008	4,69,356
Other financial liabilities	16	12,19,761	13,20,327
Other Current Liabilities	17	5,39,022	6,37,015
Provisions	18	26,804	-
Total current liabilities		**81,74,180**	**1,10,40,407**
Total equity and liabilities		**47,15,374**	**53,63,041**
Summary of significant accounting policies	2		

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached
For M S K C & Associates LLP
Chartered Accountants
ICAI Firm Registration Number: 001595S/S000168

Ojas D.Joshi
Partner
Membership No.:109752
Place: Mumbai
Date: 9 May 2026

For and on behalf of the Board of Directors of Wildworks Inc

James Savio Saldanha
Director
Date : 9 May 2026

Wildworks Inc
Special Purpose Financial Statement
Statement of Profit and Loss for the year ended March 31, 2026
(All amounts in USD, except share and per share data, unless otherwise stated)

	Notes	For the year ended March 31,2026	For the year ended March 31,2025
Income			
Revenue from operations	**19**	1,22,27,559	1,24,13,508
Other income	**20**	21,517	1,15,875
Total income		**1,22,49,076**	**1,25,29,383**
Expenses			
Cost of Content		8,00,106	7,33,520
Commission Expense		24,25,269	21,35,743
Advertisment Expense		8,78,943	13,24,939
Employee benefits expense	**21**	34,82,349	37,65,341
Finance costs	**22**	3,46,372	4,87,238
Depreciation and amortization expenses	**23**	79,417	63,656
Other expenses	**24**	15,11,886	17,65,261
Total expenses		**95,24,342**	**1,02,75,698**
Profit before tax		**27,24,734**	**22,53,685**
Tax expense / (credit)	**30**		
Current tax		2,97,311	44,798
Taxes for earlier years			
Deferred tax expenses/ (credit)		2,04,607	(10,25,798)
Total tax expense / (credit)		**5,01,918**	**(9,81,000)**
Profit for the year		**22,22,816**	**32,34,685**
Other comprehensive loss			
Item that will not be reclassified to the statement of profit and loss		-	
Remeasurements of post-employment benefit obligation			
Income tax relating to items that will not be reclassified to profit and loss			
Item that will be reclassified to the statement of profit and loss		-	
Change in fair value of FVOCI debt instruments			
Income tax relating to items that will be reclassified to profit and loss			
Other comprehensive (loss) for the year, net of tax		**-**	
Total comprehensive (loss) for the year		**22,22,816**	**32,34,685**
Earnings per equity share (Face value of ₹ 4 per share each)			
Basic and Diluted Earnings per share		22,228.16	32,346.85
Summary of significant accounting policies	**2**		

The accompanying notes are an integral part of the financial statements.
As per our report of even date attached

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For and on behalf of the Board of Directors of
Wildworks Inc

James Savio Saldanha
Director
Date: 9 May 2026

WILDWORKS INC

Wildworks Inc
Special Purpose Financial Statement
Statement of Cash flow for the year ended March 31, 2026
(All amounts in USD, except share and per share data, unless otherwise stated)

	For the year ended March 31,2026	For the year ended March 31,2025
Cash flow from operating activities		
(Loss) before tax	**27,24,734**	**22,53,685**
Adjustments for :		
Depreciation and amortization	79,417	63,656
Finance Cost	3,46,372	4,87,238
Interest income	(21,512)	(75,703)
Liabilities written back / provision no longer required	(5)	(40,172)
Provision for Sales Refund	26,804	-
Allowances for doubtful debts	-	1,97,587
Operating (loss) before working capital changes	**31,55,810**	**28,86,291**
Working capital adjustments:		
Increase/(decrease) in trade payables	(1,56,343)	2,61,681
Increase/(decrease) in other liabilities	(97,993)	(42,407)
Decrease in other financial liabilities	(1,00,566)	2,72,624
(Increase)/decrease in trade receivables	(62,802)	(3,681)
Decrease in other financial assets	-	(65,400)
(Increase)/decrease in other assets	(2,68,851)	37,320
Cash generated (used in) operations	**24,69,255**	**33,46,429**
Direct taxes paid (net of refunds)	(2,98,250)	(98,000)
Net cash flow (used in) operating activities (A)	**21,71,005**	**32,48,429**
Cash flow from investing activities		
Purchase of property and equipment, including intangible assets and ROU	(6,96,071)	(1,16,675)
Interest Received	21,512	75,703
Net cash flow (used in) investing activities (B)	**(6,74,559)**	**(40,971)**
Cash flow from financing activities		
Loan Repaid	(24,98,770)	(20,80,000)
Lease repayment	(43,610)	(38,738)
Interest on lease liabilties	(6,952)	(10,738)
Interest on loan	(3,39,420)	(4,76,500)
Net cash flow from financing activities (C)	**(28,88,751)**	**(26,05,976)**
Net decrease in cash and cash equivalents (A)+(B)+(C)	**(13,92,306)**	**6,01,482**
Cash in hand at the beginning of the year	-	-
Balances with bank at the beginning of the year	29,69,974	23,68,492
Cash and cash equivalents at the end of the year	**15,77,668**	**29,69,974**
Cash and cash equivalents as above comprises of the following		
Cash in hand	-	-
Balances with bank	15,77,668	29,69,974
Total cash and cash equivalents (refer note 10)	**15,77,668**	**29,69,974**
Less: Restricted bank balances (refer note 10)	-	
Net cash and cash equivalents	**15,77,668**	**29,69,974**

The accompanying notes are an integral part of the financial statements

As per our report of even date attached
For M S K C & Associates LLP
Chartered Accountants
ICAI Firm Registration Number: 001595S/S000168

Ojas D.Joshi
Partner
Membership No.:109752
Place: Mumbai
Date: 9 May 2026

For and on behalf of the Board of Directors of
Wildworks Inc

Jamesh Savio Saldanha
Director
Date : 9 May 2026

WILDWORKS INC

Wildworks Inc
Standalone Statement of Changes in Equity for the period ending March 31, 2026
(All amounts in USD, except share and per share data, unless otherwise stated)

(a) Equity share capital

Equity shares of USD 0.001 each issued , subscribed and paid up	No. of shares	Amount
Balance as on April 01, 2024	**100**	**0.10**
Add : Shares issued during the year (*)	-	-
Add : Bonus shares issued during the year	-	-
Balance as at March 31, 2025	**100**	**0.10**
Add : Shares issued during the year (*)	-	-
Add : Bonus shares issued during the year	-	-
Balance as at March 31,2026	**100**	**0.10**

(b) Other equity

Particulars	Retained earnings	Total reserves and surplus
Balance as at April 01, 2024	**(89,65,650)**	**(89,65,650)**
Profit for the year	32,34,685	**32,34,685**
Balance as at March 31, 2025	**(57,30,593)**	**(57,30,593)**
Profit for the year	22,22,816	22,22,816
Balance as at March 31,2026	**(35,07,777)**	**(35,07,777)**

Notes:

1) Retained earnings
Retained earnings are the profits / loss including other comprehensive income that the Company has earned / incurred till date, less any transfers to other reserves, dividends or other distributions paid to its equity shareholders.

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached

As per our report of even date attached
For M S K C & Associates LLP
Chartered Accountants
ICAI Firm Registration Number: 001595S/S000168

Ojas D.Joshi
Partner
Membership No.:109752
Place: Mumbai
Date: 9 May 2026

For and on behalf of the Board of Directors
Wildworks Inc

James Savio Saldanha
Director
Date: 9 May 2026

Wildworks Inc
Notes forming part of special purpose financial statements as at March 31, 2026
(All amounts in USD, except share and per share data, unless otherwise stated)

1 Corporate information

Wildworks Inc (the "Company") was incorporated in United States of America in 2003 and is primarily engaged in providing subscription / download of games / other contents and worldwide and support services to group companies. The registered office of the company is situated at 650 South 500 West, Suite 297, Salt Lake City, UT 84101.

2 Significant accounting policies

(i) Basis of preparation

The standalone financial statement comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the 'Act') and Companies (Indian Accounting Standards) Rules, 2015 (as amended), and other relevant provisions of the Act. The standalone financial statements have been prepared on a historical cost convention and accrual basis, except for the certain financial assets and liabilities that are measured at fair value. The Company has uniformly applied the accounting policies during the periods presented.

(ii) Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:
• Expected to be realized or intended to be sold or consumed in normal operating cycle
• Held primarily for the purpose of trading
• Expected to be realized in normal operating cycle or within twelve months after the reporting period or
• Cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period
All other assets are classified as non-current.

A liability is current when:
• It is expected to be settled in normal operating cycle or due to be settled within twelve months after the reporting period
• It is held primarily for the purpose of trading
• There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period
All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Company has identified period of twelve months as its operating cycle.

(iii) Use of estimates and judgements

The preparation of financial statement in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and reported amounts of assets and liabilities, revenue and expenses and disclosure of contingent liabilities at the date of the financial statement. Although these estimates are based on management’s best knowledge of current events and actions, actual results could differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognized prospectively in current and future periods.

Revenue recognition

The Company determines whether the platform service provider are acting as principal or agent for the services that are sold through them. The Company ascertain the same based on the criteria such as who is the primary obligor under the contract, who has the discretion in pricing, who bears the inventory and credit risk.

Recognition of deferred tax assets

Deferred tax assets are recognized to the extent that it is probable that future taxable profit will be available against which the losses can be utilized. In assessing the probability, the company considers whether the entity has sufficient taxable temporary differences, which will result in taxable amounts against which the unused tax losses or unused tax credits can be utilized before they expire. Significant management judgement is required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

Expected credit loss

The Company determines the allowance for credit losses based on historical loss experience adjusted to reflect current and estimated future economic conditions. The Company considers current and anticipated future economic conditions relating to industries the Company deals with and the countries where it operates. In calculating expected credit loss, the Company has also considered credit information for its customers to estimate the probability of default in future.

(iv) Revenue recognition

The Company is recording revenue from advertisement and sale of content on the gross amount of consideration received from customer as per Ind AS 115 "Revenue from contract with customers".

To determine whether the Company should recognize revenues, the Company follows 5-step process:

a. identifying the contract, or contracts, with a customer
b. identifying the performance obligations in each contract
c. determining the transaction price
d. allocating the transaction price to the performance obligations in each contract
e. recognizing revenue when, or as, we satisfy performance obligations by transferring the promised goods or services

Revenue from operations

Revenue from subscription/ download of games/ other contents is recognized when a promise in a customer contract (performance obligation) has been satisfied, usually over the period of subscription. The amount of revenue to be recognized (transaction price) is based on the consideration expected to be received in exchange for services, net of credit notes, discounts etc. If a contract contains more than one performance obligation, the transaction price is allocated to each performance obligation based on their relative standalone selling price.

Revenue from advertising services, including performance-based advertising, is recognized after the underlying performance obligations have been satisfied, usually in the period in which advertisements are displayed.

Revenue is reported on a gross or net basis based on management's assessment of whether the Company is acting as a principal or agent in the transaction. The determination of whether the Company act as a principal or an agent in a transaction is based on an evaluation of whether the good or service are controlled prior to transfer to the customer.

Revenue is measured at the fair value of the consideration received or receivable, considering contractually defined terms of payment, and excluding taxes or duties collected on behalf of the government.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made.

A contract liability is an entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer and presented as 'Deferred revenue'. Advance payments received from customers for which no services have been rendered are presented as 'Advance from customer's'.

Unbilled revenues are classified as a financial asset where the right to consideration is unconditional upon passage of time.

WILDWORKS INC

(v) Financial instrument

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.

a) Financial assets

Initial recognition and measurement

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit and loss, transaction costs that are attributable to the acquisition of the financial asset.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in three broad categories:

- Financial assets at amortized cost
- Financial assets at fair value through other comprehensive income (FVOCI)
- Financial assets at fair value through profit and loss (FVTPL)

Financial assets at amortized cost

A Financial assets is measured at amortized cost (net of any write down for impairment) the asset is held to collect the contractual cash flows (rather than to sell the instrument prior to its contractual maturity to realize its fair value changes) and The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest ("SPPI") on the principal amount outstanding.

Such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in other income in the profit and loss. The losses arising from impairment are recognized statement of profit and loss. This category generally applies to trade and other receivables.

Financial assets at fair value through other comprehensive income (FVOCI)

A financial asset that meets the following two conditions is measured at fair value through OCI unless the asset is

- The financial asset is held both to collect contractual cash flows and to sell.
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in OCI. However, the Company recognizes interest income, impairment losses and reversals and foreign exchange gain or loss in the Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from the equity to Profit and Loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Financial assets at fair value through profit and loss (FVTPL)

FVTPL is a residual category for company's investment instruments. Any instruments which does not meet the criteria for categorization as at amortized cost or as FVOCI, is classified as at FVTPL.

All investments (except investment in subsidiary) included within the FVTPL category are measured at fair value with all
In addition, the company may elect to designate an instrument, which otherwise meets amortized cost or FVOCI criteria, as

Financial asset at fair value through other comprehensive income (FVOCI)

A financial asset that meets the following two conditions is measured at fair value through other comprehensive income unless the asset is designated at fair value through profit and loss under fair value option.
The financial asset is held both to collect contractual cash flows and to sell, and
The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets included within the FVOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in other comprehensive income. However, the Company recognizes interest income, impairment losses and reversals and foreign exchange gain or loss in the statement of profit and loss. On derecognition of the asset, cumulative gain or loss previously recognized in other comprehensive income is reclassified from the equity to statement of profit and loss. Interest earned whilst holding FVOCI debt instrument is reported as interest income using the EIR method.

WILDWORKS INC

Financial asset at fair value through profit and loss (FVTPL)
FVTPL is a residual category and any financial asset which does not meet the criteria for categorization as at amortized cost or at FVOCI, is classified as at FVTPL.

All equity investments (except investment in subsidiary, associate and joint venture) included within the FVTPL category are measured at fair value with all changes recognized in the statement of profit and loss.

In addition, the Company may elect to designate an instrument, which otherwise meets amortized cost or FVOCI criteria, as FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').

Derecognition
When the Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a ‘pass-through’ arrangement; It evaluates if and to what extent it has retained the risks and rewards of ownership.

A financial asset (or, where applicable, a part of a financial asset or part of a Company of similar financial assets) is
- The rights to receive cash flows from the asset have expired, or
- Based on above evaluation, either

(a) the Company has transferred substantially all the risks and rewards of the asset, or
(b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

Impairment of financial assets
In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the financial assets which are not fair value through profit and loss and equity instruments recognized in OCI.

The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables. It recognizes impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, an entity is required to consider:

• All contractual terms of the financial instrument (including prepayment, extension, call and similar options) over th expected life of the
financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument.

• Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss. This amount is reflected under the head 'other expenses' in the statement of profit and loss.

WILDWORKS INC

b) Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit and loss or at amortized cost, as appropriate. All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, net of directly attributable transaction costs. The Company's financial liabilities include trade payables, borrowings and other payables.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortized cost

After initial recognition, interest-bearing loans and borrowings and other payables are subsequently measured at amortized
Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit and loss.

c) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

(vi) Income tax

Income tax expense comprises current and deferred tax. It is recognized in the Statement of profit and loss except to the extent that it relates to an item recognized directly in equity or in other comprehensive income.

i) Current tax

Provision for current tax is made under the tax payable method, based on the liability computed, after taking credit for
Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognized amounts, and it is intended to realize the asset and settle the liability on a net basis or simultaneously.

WILDWORKS INC

ii) Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax liabilities are recognised for all taxable temporary differences, except:

• When the deferred tax liability arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

• In respect of taxable temporary differences associated with investments in subsidiaries when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences and the carry forward of any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax losses can be utilised, except:

• When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

• In respect of deductible temporary differences associated with investments in subsidiaries deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit and loss is recognised outside profit and loss (either in OCI or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

WILDWORKS INC

(vii) Property and equipment

All items of property and equipment are initially recorded at cost. Cost of property and equipment comprises purchase price, non-refundable taxes, levies, and any directly attributable cost of bringing the asset to its working condition for the intended use. After initial recognition, property and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. The carrying values of property and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. The cost of an item of property and equipment is recognized as an asset if, and only if, it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The cost includes the cost of replacing part of the property and equipment and borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying property and equipment.

The Company identifies and determines cost of each component/ part of the asset separately, if the component/ part has a cost which is significant to the total cost of the asset and has useful life that is materially different from that of the remaining asset.

Property and equipment are eliminated from standalone financial statements, either on disposal or when retired from active use. Losses arising in case of retirement of property and equipment and gains or losses arising from disposal of property and equipment are recognized in statement of profit and loss in the year of occurrence.

The assets' residual values, useful lives and methods of depreciation are reviewed at each financial year and adjusted prospectively, if appropriate. Depreciation is calculated on a straight-line basis over the estimated useful lives of the assets. Useful lives (except computer equipment's) used by the Company are different from rates prescribed under Schedule II of the Companies Act 2013. These rates are based on evaluation of useful life estimated by the management supported by internal technical evaluation. The useful lives of the property and equipment are as follows:

Nature of assets	**Useful life**
Furniture and fixtures	5 years
Office equipment	6 years
Computer equipment	3 years
Leasehold improvements	3 years

(viii) Intangible assets

Intangible assets are recognized when it is probable that the future economic benefits that are attributable to the assets will
Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible
Intangible assets are amortised over the useful economic life and assessed for impairment whenever there is an indication
The amortization expense on intangible assets is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit or loss when the asset is derecognised.

Nature of assets	Useful life
Software	3 years

(ix) Impairment of non-financial assets

The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any
In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate
The impairment calculations are based on detailed budgets and forecast calculations for each of the Company's CGUs
At each reporting date if there is an indication that previously recognized impairment losses no longer exist or have decreased, the company estimates the asset's or CGU's recoverable amount. A previously recognized impairment loss is reversed in the statement of profit and loss only to the extent of lower of its recoverable amount or carrying amount net of depreciation considering no impairment loss recognized in prior periods only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized.

(x) Leases

The Company evaluates each contract or arrangement, whether it qualifies as lease as defined under Ind AS 116.

Company as lessee

The Company's leased assets consist of leases for building. The Company assesses whether a contract is, or contains lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control
The Company determines the lease term as the non-cancellable period of a lease, together with periods covered by an
The Company at the commencement of the lease contract recognizes a Right-of-Use (ROU) asset at cost and
The cost of the ROU assets comprises the amount of the initial measurement of the lease liability, any lease payments
The Company applies Ind AS 36 to determine whether a RoU asset is impaired and accounts for any identified impairment loss as described in the impairment of non-financial assets above.

For lease liabilities at the commencement of the lease, the Company measures the lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate is readily determined, if that rate is not readily determined, the lease payments are discounted using the incremental borrowing rate that the Company would have to pay to borrow funds, including the consideration of factors such as the nature of the asset and location, collateral, market terms and conditions, as applicable in a similar economic environment.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made.

(xi) Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.
For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as
For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

(xii) Other bank balances

Other bank balances in the balance sheet comprise of deposits with an original maturity of more than three months but less than twelve months, margin money against bank guarantee and restricted cash and cash equivalent.

(xiii) Cash flow statement

Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing ·activities of the Company are segregated.

(xiv) Provisions, contingent liabilities, and contingent assets

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects the current market assessments of time value of money and the risks specific to the liability. The increase in the provision due to passage of time is recognised as interest expense. The provisions are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.

(xv) Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss (excluding other comprehensive income) for the
For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders after taking into account the after income tax effect of interest and other financing costs associated with dilutive potential equity shares and the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

In case of a bonus issue, equity shares are issued to existing shareholders for no additional consideration. The number of equity shares outstanding before the event is adjusted for the proportionate change in the number of equity shares outstanding as if the event had occurred at the beginning of the earliest period reported. Due to increase in number of shares, earnings per share declines.

(xvi) Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between
• In the principal market for the asset or liability - or
• In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Company.
The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing
The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are
All assets and liabilities for which fair value is measured or disclosed in the standalone financial statement are categorized
• Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
• Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

• Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For the purpose of fair value disclosures, the Company has determined classes of financial assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

(xvii) Segment reporting

The Company presents standalone Ind AS financial statements along with the consolidated Ind AS financial statements. In accordance with Ind AS 108, segment reporting, the Company has disclosed the segment information in the consolidated financial statements.

WILDWORKS INC

3 Property and equipment

	Furniture and fixtures	Office equipments	Computer equipments	Leasehold Building Remodel	Total
Gross block (at cost)					
Balance as at April 01, 2024	1,18,478	46,209	52,330	13,801	2,30,818
Additions	-	-	-	-	-
Deletions	-	-	-	-	-
Balance as at March 31, 2025	1,18,478	46,209	52,330	13,801	2,30,818
Additions	-	-	-	-	-
Deletions	-	-	-	-	-
Balance as at March 31,2026	1,18,478	46,209	52,330	13,801	2,30,818
Accumulated depreciation					
Balance as at April 01, 2024	1,18,478	42,351	48,872	13,801	2,23,502
During the year	-	624	3,456	-	4,080
Deletions	-	-	-	-	-
Balance as at March 31, 2025	1,18,478	42,975	52,328	13,801	2,27,582
During the year	-	3,234	2	-	3,236
Deletions	-	-	-	-	-
Balance as at March 31,2026	1,18,478	46,209	52,330	13,801	2,30,818
Net block					
Balance as at March 31,2026	-	-	-	-	-
Balance as at March 31, 2025	-	3,234	2	-	3,236

4 Intangible assets

	Computer software	Other Intangible Assets	Total	Intangible assets under development	Total
Balance as at April 01, 2024	**1,25,990**		**1,25,990**		**-**
Additions	60,000		60,000	56,674	56,674
Deletions		-	-		-
Balance as at March 31, 2025	**1,85,990**	**-**	**1,85,990**	**56,674**	**56,674**
Additions	-	1,50,000	1,50,000	5,46,070	5,46,070
Deletions	-		-		-
Balance as at March 31,2026	**1,85,990**	**1,50,000**	**3,35,990**	**6,02,744**	**6,02,744**
Accumulated amortisation					
Balance as at April 01, 2024	**1,25,989**	**-**	**1,25,989**	**-**	**-**
During the year	17,780		17,780	-	-
Deletions	-	-	-	-	-
Balance as at March 31, 2025	**1,43,769**	**-**	**1,43,769**	**-**	**-**
During the year	20,001	14,384	34,385		-
Deletions	-	-	-	-	-
Balance as at March 31,2026	**1,63,770**	**14,384**	**1,78,154**	**-**	**-**
Net block as on March 31,2026	**22,220**	**1,35,616**	**1,57,836**	**6,02,744**	**6,02,744**
Net block as on March 31,2025	**42,221**	**-**	**42,221**	**56,674**	**56,674**

Intangible assets under development include development cost of online mobile gaming apps under progress.

	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
As at 31 March 2026					
Projects in progress	5,46,070	56,674	-	-	**6,02,744**
Projects temporarily suspended	-	-	-	-	-
Total	**5,46,070**	**56,674**	**-**	**-**	**6,02,744**
As at 31 March 2025					
Projects in progress	56,674	-	-	-	**56,674**
Projects temporarily suspended	-	-	-	-	-
Total	**56,674**	**-**	**-**	**-**	**56,674**

WILDWORKS INC

Wildworks Inc

Notes forming part of special purpose financial statements as at March 31, 2026

(All amounts in USD, except share and per share data, unless otherwise stated)

5 Other non-current financial asset	**As at March 31,2026**	**As at March 31,2025**
Unsecured, considered good		
Security deposits _Rent	4,038	4,038
Security deposits _Slinky Product	4,000	4,000
	8,038	**8,038**

6 Deferred Tax Assets	**As at March 31,2026**	**As at March 31,2025**
Deferred Tax Assets	8,21,191	10,25,798
	8,21,191	**10,25,798**

7 Income tax assets (Net)	**As at March 31,2026**	**As at March 31,2025**
Income tax assets (Net)	72,891	71,952
	72,891	**71,952**

8 Trade receivables	**As at March 31,2026**	**As at March 31,2025**
Unsecured, considered good		
- from related parties (refer note 27)	73,729	-
- from others	10,80,726	10,91,653
Less: Loss allowance	(2,10,518)	(2,10,518)
Total	**9,43,937**	**8,81,135**

8.1 Trade Receivables ageing schedule

Trade Receivables ageing schedule as at March 31,2026

		Outstanding for following periods from due date of receipt					
	Unbilled	< 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed trade receivables - Considered good	-	9,15,521	19,700	16,840	2,800	1,99,595	11,54,455
(ii) Undisputed trade receivables – which have significant increase in credit risk (#)	-	-	-	-	-	-	-
(iii) Undisputed trade receivables – credit impaired	-	-	-	-	-	-	-
(iv) Disputed trade receivables–considered good	-	-	-	-	-	-	-
(v) Disputed trade	-	-	-	-	-	-	-
(vi) Disputed trade receivables – credit	-	-	-	-	-	-	-
Subtotal	**-**	**9,15,521**	**19,700**	**16,840**	**2,800**	**1,99,595**	**11,54,455**

Trade Receivables ageing schedule as at March 31,2025

		Outstanding for following periods from due date of					
	Unbilled	< 6	6 months -	1-2 years	2-3 years	More than 3	Total
Undisputed trade receivables - Considered	-	8,18,469	34,430	39,172	-	1,99,583	10,91,653
Undisputed trade receivables – which have significant increase in credit risk	-	-	-	-	-	-	-
Undisputed trade receivables – credit impaired	-	-	-	-	-	-	-
Disputed trade receivables–considered good	-	-	-	-	-	-	-
Disputed trade receivables – which have significant increase in	-	-	-	-	-	-	-
Disputed trade receivables – credit	-	-	-	-	-	-	-
Subtotal	**-**	**8,18,469**	**34,430**	**39,172**	**-**	**1,99,583**	**10,91,653**

9	**Cash and cash equivalents**	**As at March 31,2026**	**As at March 31,2025**
	Balances with banks		
	- in current accounts	15,77,668	29,69,974
	Cash on hand	-	-
		15,77,668	**29,69,974**

10	**Other current financial assets**	**As at March 31,2026**	**As at March 31,2025**
	Other Receivables	99,089	99,089
		99,089	**99,089**

11	**Other current assets**	**As at March 31,2026**	**As at March 31,2025**
	Prepaid expenses	60,200	56,449
	Deferred on Commission Fees	44,047	49,933
	Advance to Vendor	2,81,455	11,467
	Loan to related party (refer note 27)	1,000	
	Total	**3,86,701**	**1,17,850**

WILDWORKS INC

12	Equity share capital	As at March 31,2026	As at March 31,2025
	Authorised share capital		
	100 equity shares of USD 0.001 each	0.10	0.10
		0.10	**0.10**
	Issued, subscribed and fully paid up		
	100 equity shares of USD 0.001 each	0.10	0.10
		0.10	**0.10**

(a) Details of shareholders holding more than 5% share in the Company

Name of the shareholder	As at March 31, 2026		As at March 31, 2025	
	No. of Shares	% Holding	No. of Shares	% Holding
Wildworks Holdco Inc	100	100.00%	100	100.00%

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

Equity shares of USD 0.001	No. of Shares
As at April 01,2024	**100**
Add : Issued during the year	**-**
Add : Bonus shares issued during the year	**-**
As at March 31,2025	**100**
Add : Issued during the year	-
Add : Bonus shares issued during the year	-
As at March 31,2026	**100**

(c) Terms/rights attached to equity shares

1 Voting rights:

The Company has only one class of equity shares having a face value of USD 0.001 per share. Each holder of the equity share is entitled to one vote per share, including bonus shares.

(d) Shares held by promoters at the end of the year

Equity shares of USD 0.001 each fully paid

Particulars	As at March 31, 2026		As at March 31, 2026	
	No. of shares	%	No. of shares	%
Wildworks Holdco Inc	100	100.00%	100	100.00%

Wildworks Inc
Notes forming part of special purpose financial statements as at March 31, 2026
(All amounts in USD, except share and per share data, unless otherwise stated)

13 Other equity	As at March 31,2026	As at March 31, 2025
Retained earnings		
Balance as at the beginning of current/previous financial year	(57,30,593)	(89,65,278)
Add: (Loss) for the current/previous year	22,22,816	32,34,685
Other comprehensive income/(loss) for the current/previous financial year	-	
Balance as at the end of current/previous financial year	**(35,07,777)**	**(57,30,593)**
Total reserve and surplus	**(35,07,777)**	**(57,30,593)**

Wildworks Inc
Notes forming part of special purpose financial statements as at March 31, 2026
(All amounts in USD, except share and per share data, unless otherwise stated)

		As at March 31,2026	As at March 31, 2025
14	**Borrowings**		
	Loan from Holding Company	60,71,230	85,70,000
		60,71,230	**85,70,000**

		As at March 31,2026	As at March 31, 2025
15	**Trade payables**		
	Outstanding dues of micro enterprises and small enterprises	-	-
	Outstanding dues of creditors other than micro enterprises and small enterprises		
	to related parties (refer note 27)	1,668	-
	to others	3,11,340	4,69,356
	Total	**3,13,008**	**4,69,356**

15.1 Trade Payables ageing schedule

Trade Payables ageing schedule as at March 31,2026

		Payable for expenses	Not due	Outstanding for following periods				Total	Total
				Less than 1 year	1-2 years	2-3 years	More than 3 years		
(i)	Micro enterprises and small enterprises	3,13,008	-		-	-	-	-	3,13,008
(ii)	Others		-				-	-	-
(iii)	Disputed dues – Micro enterprises and small enterprises	-	-	-	-	-	-	-	-
(iv)	Disputed dues - Others	-	-	-	-	-	-	-	-
	Total	**3,13,008**	**-**	**-**	**-**	**-**	**-**	**-**	**3,13,008**

Trade Payables ageing schedule as at March 31,2025

		Payable for expenses	Not due	Outstanding for following periods				Total	Total
				Less than 1 year	1-2 years	2-3 years	More than 3 years		
(i)	Micro enterprises and small enterprises (#)	4,69,356	-		-	-	-	-	4,69,356
(ii)	Others (#)		-				-	-	-
(iii)	Disputed dues – Micro enterprises and small enterprises	-	-	-	-	-	-	-	-
(iv)	Disputed dues - Others	-	-	-	-	-	-	-	-
	Total	**4,69,356**	**-**	**-**	**-**	**-**	**-**	**-**	**4,69,356**

		As at March 31,2026	As at March 31, 2025
16	**Other financial liabilities**		
	Payable to Employees	1,31,499	2,12,499
	Interest payable on short term borrowings	10,88,262	11,07,828
		12,19,761	**13,20,327**

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17 Other current liabilities

	As at March 31,2026	As at March 31, 2025
Unearned Revenue	5,39,022	6,37,015
Total	**5,39,022**	**6,37,015**

18 Provisions

	As at March 31,2026	As at March 31, 2025
Provision for sales refund	26,804	-
	26,804	**-**

19 Revenue from operations

	For the year ended March 31,2026	For the year ended March 31,2025
Revenue from contract with customers		
Subscription in app games	1,21,03,341	1,20,81,462
Advertisement from games	1,24,218	3,32,046
	1,22,27,559	**1,24,13,508**

20 Other income

	For the year ended March 31,2026	For the year ended March 31,2025
Interest income on		
- bank deposits	21,512	75,703
Sundry Balance Written Back	5	40,172
	21,517	**1,15,875**

21 Employee benefits expense

	For the year ended March 31,2026	For the year ended March 31,2025
Salaries and bonus		
Employees	31,45,593	34,55,314
Contribution and Other Funds	3,33,898	3,08,059
Staff welfare expense	2,859	1,968
	34,82,349	**37,65,341**

22 Finance costs

	For the year ended March 31,2026	For the year ended March 31,2025
Interest expense on borrowings	3,39,420	4,76,500
Interest portion on lease liabilities	6,952	10,738
Total	**3,46,372**	**4,87,238**

WILDWORKS INC

23 Depreciation and amortization

	For the year ended March 31,2026	For the year ended March 31,2025
Amortization on right-of-use assets (Refer Note 24)	41,796	41,796
Depreciation on property and equipment (Refer Note 3)	37,621	21,860
	79,417	**63,656**

24 Other expenses

	For the year ended March 31,2026	For the year ended March 31,2025
Legal and professional	5,09,072	4,55,586
Payment to auditors (refer note (i) below)	11,903	10,495
Travelling and conveyance	2,805	2,736
Dues and Subscription	1,02,888	74,304
Rates and taxes	38,039	62,094
Directors fees	10,950	12,000
Software and Licensing	1,53,837	1,73,892
Moderation Expense	3,74,499	3,92,913
Rent	697	-
Bank Charges	13,020	12,930
Allowance for expected credit loss	-	1,97,587
Insurance Expense	23,472	52,312
Business Promotion	1,545	85,644
Telephone and communication	1,84,693	1,05,967
Lease rent	58,451	42,017
Miscellaneous expenses	26,014	84,786
	15,11,886	**17,65,261**

(i) Payment to auditors

Particulars	**For the year ended March 31,2026**	**For the year ended March 31,2025**
As auditor		
- Audit fees	11,903	10,495
	11,903	**10,495**

25 Segment Information

The Company operates in only one segment – Subscription based games. Chief operating decision maker of the business is chief executive officer of the Company who monitors and reviews operating results of the whole Company as one segment – Subscription based games. Thus, as per Ind AS 108, Operating Segment, segment disclosure is not required.

26 Leases

The Company's leased assets primarily consist of leases for office premises. Leases of office premises generally have lease term between 1 to 3 years, lease rentals have an escalation of 3%. The effective interest rate for lease liabilities is 9%.

26 (a) Right-of-use assets

	Office Premises
Gross block (at cost)	
Balance as at April 01, 2024	**1,35,837**
Additions	-
Deletions	-
Balance as at March 31, 2025	**1,35,837**
Additions	-
Deletions	-
Balance as at March 31, 2026	**1,35,837**
Accumulated amortization	
Balance as at April 01, 2024	**6,966**
Amortization for the year (refer note 23)	41,796
Deletions during the year	-
Other adjustments	-
Balance as at March 31, 2025	**48,762**
Amortization for the year (refer note 23)	41,796
Deletions during the year	-
Other adjustments	-
Balance as at March 31, 2026	**90,558**
Net block	
Balance as at March 31, 2026	**45,279**
Balance as at March 31, 2025	**87,075**

WILDWORKS INC

26 (b) Below are the carrying amounts of lease liabilities and the movements during the year:

	Year ended March 31,2026	Year ended March 31,2025
Balance as at beginning of current/previous financial year (#)	96,936	1,35,674
Additions on adoption of Ind AS 116	-	-
Finance cost	6,952	10,738
Repayment of principal portion of lease liabilities	(43,610)	(38,738)
Interest on finance lease liabilities	(6,952)	(10,738)
Balance as at end of current/previous financial year (#)	**53,326**	**96,936**
Current	4,355	43,709
Non-current	48,971	53,227

26 (c) Future minimum lease payments as at the end of the reporting period are as follows:

Undiscounted lease payments	As at March 31, 2026	As at March 31, 2025
Within 1 year	51,686	50,565
Over 1 year	4,387	56,073
Total	**56,073**	**1,06,638**
Less: interest portion	(2,747)	(9,702)
Net present value	**53,326**	**96,936**

26 (d) The following are the amounts recognised in statement of profit and loss:

	As at March 31, 2026	As at March 31, 2025
Amortization on right-of-use assets (refer note 26a)	41,796	41,796
Interest of finance lease liabilities (refer note 26b)	6,952	10,738
Rent expense relating to short-term leases (included in Note 23A)(#)	-	-
Total amount recognised in statement of profit and loss	**48,748**	**52,534**

26 (e) Amount recognised in statement of cash flow

	As at March 31, 2026	As at March 31, 2025
Repayment of principal portion of lease liability	43,610	38,738
Repayment of interest portion of lease liability	6,952	10,738
Total cash outflow	**50,562**	**49,476**

WILDWORKS INC

27 Related party disclosures:

i) Names of Related Parties and related parties relationship:

Entity	Nature of Relationship
Wildworks HoldCo Inc	Holding company
Nazara Technologies Ltd	Ultimate holding company
Nazara Technologies FZ LLC	Intermediate Holding company
Mediaworks Inc	Fellow Subsidiary
Nazara Technologies UK Ltd	Fellow Subsidiary

ii) Details of transaction with related parties mentioned in (i) above:

	Nature of Transactions	31st March 2026	31st March 2025
	Transactions		
1	**Professional fees outside service**		
	Mediawrkz Inc	74,284	1,02,332
	Interest Expense		
2	Wildworks HoldCo Inc	3,39,420	4,76,499
	Advertising expense		
3	Nazara Technologies Ltd - adv spend	8,04,162	
4	Nazara Technologies Ltd - Appfslyer / Google cloud	96,008	
5	Mediawrkz Inc	1,29,649	1,35,606
	Outstanding balance		
	Loan payable		
6	Wildwork Holdco Inc	60,71,230	85,70,000
	Interest payable		
7	Wildwork Holdco Inc	10,88,262	11,07,828
	Trade payable		
8	Nazara Technologies Ltd	1,668	-
	Loan receivables		
9	Nazara Technologies UK Ltd	1,000	-
	Receivables		
10	Nazara Technologies Ltd	73,729	-

WILDWORKS INC

28 Earnings per share

The following table reflects the loss and equity share data used in the basic and diluted EPS computation:

	Year ended March 31,2026	Year ended March 31,2025
Basic		
Net profit/(loss) attributable to equity shareholders	22,22,816	32,34,685
Weighted average number of equity shares in calculating basic EPS	100	100
Basic profit/(loss) per share	**22,228.16**	**32,346.85**
Diluted		
Net profit/(loss) attributable to equity shareholders	22,22,816	32,34,685
Add: Potential dilutive effect related to share based compensation	-	-
Profit/(Loss) to be considered for calculation of Diluted EPS	22,22,816	32,34,685
Weighted average number of equity shares in calculating basic EPS (refer note 2(xvi))	100	100
Effect of dilution	-	-
Weighted average number of equity shares outstanding (including dilutive)	100	100
Diluted loss per share	**22,228.16**	**32,346.85**

29 Commitments and contingencies

There are no contingent liabilities as on the balance sheet date.

30 Income Tax Expense

A Income tax expense in the statement of profit and loss consists of:

	Year ended March 31,2026	Year ended March 31,2025
Tax expense		
Current tax	2,97,311	44,798
Taxes for earlier years	-	-
Deferred tax expense/(income)	2,04,607	(10,25,798)
Income tax expense reported in the statement of profit and loss	**5,01,918**	**(9,81,000)**
Income tax recognised in other comprehensive income		
- Income (credit)/expense arising on income and expense recognised in other comprehensive income		-
Deferred tax expense/(income) arising on income and expense recognised in other comprehensive income (#)	-	-
Total	**-**	**-**

B The reconciliation between the provision of income tax of the Company and amounts computed by applying the Indian statutory income tax rate to profit before taxes is as follows:

	Year ended March 31,2026	Year ended March 31,2025
Profit/(Loss) before tax	27,24,734	22,53,685
Enacted income tax rate in India	21.00%	21.00%
Computed expected tax expense	5,72,194	4,73,274
Effect of:		
Income not considered for tax purpose		
Expenses allowed/disallowed for tax purpose	8,474	(4,28,476)
Income taxed at special rate		
Tax assets utilised on brought forward losses	(78,750)	(10,25,798)
Others		
Income tax expense	**5,01,918**	**(9,81,000)**

WILDWORKS INC

31 Financial Instrument - Fair Value

Particulars	March 31,2026	March 31,2025
Financial instruments by category	**Amortised cost**	**Amortised cost**
Financial assets		
Trade Receivable	9,43,937	8,81,135
Cash and cash equivalents	15,77,668	29,69,974
Other financial assets	99,089	99,089
Total financial assets	**26,20,694**	**39,50,199**
Financial Liabilities		
Lease Liabilities	53,326	96,936
Loan liabilities	60,71,230	85,70,000
Other current financial liabilities	12,19,761	13,20,327
Trade payable	3,13,008	4,69,356
Total financial liabilities	**76,57,325**	**1,04,56,619**

There are no financial instruments classified as Fair value through profit and loss and fair value through other comprehensive income.

32 Event after reporting date

No adjusting or significant non-adjusting events have occurred between 31 March 2026 and the date of authorization of these special purpose financial statements.

As per our report of even date attached
For M S K C & Associates LLP
Chartered Accountants
ICAI Firm Registration Number: 001595S/S000168

Ojas D.Joshi
Partner
Membership No.:109752
Place: Mumbai
Date: 9 May 2026

For and on behalf of the Board of Directors of Wildworks Inc

James Savio Saldanha
Director
Date : 9 May 2026

WILDWORKS INC