

Nazara Technologies UK limited
Extract of Special Purpose Financial Statement
Standalone Balance Sheet as at 31 March 2026

(in GBP)

Particulars	Notes	As at 31 March 2026	As at 31 March 2025
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	1	1,253	
Financial Assets			
i) Investments	2	4,36,60,064	2,20,21,993
ii) Loans	3	19,91,051	59,76,931
Deferred Tax Assets		4,61,077	1,01,760
Total		4,61,13,445	2,81,00,684
Current Assets			
Financial assets			
ii) Cash and cash equivalents	4	1,87,581	38,64,980
iii) Others	5	3,46,759	3,09,618
Total		5,34,341	41,74,598
TOTAL ASSETS		4,66,47,785	3,22,75,282
EQUITY & LIABILITIES			
Equity			
Equity Share Capital	6A	42,36,346	42,36,346
Other equity	6B	-40,87,833	-7,12,320
Total		1,48,513	35,24,026
LIABILITIES			
Current Liabilities			
Financial liabilities			
i) Borrowings	8	4,02,42,815	2,37,45,967
ii) Trade Payable	9	16,802	500
iii) Other Financial Liabilities	10	61,90,753	50,04,788
iv) Other Current Liabilities	11	48,902	-
Total		4,64,99,272	2,87,51,255
TOTAL EQUITY AND LIABILITIES		4,66,47,785	3,22,75,282

As per attached report of even date
For Kanu Doshi Associates LLP
Chartered Accountants
FRN: 104746W/W100096

Kunal

Kunal Vakharia
Partner
M. No. 148916
11th May 2026



For and on behalf of
Nazara Technologies UK Ltd

James Savio Saldanha

James Savio Saldanha
Director

Nazara Technologies UK limited
Extract of Special Purpose Financial Statement
Statement of Standalone Profit & Loss for the year ended March 31 2026

(in GBP)

Particulars	Notes	For the year ended March 31 2026	For the period from 31st July 2024 to 31st March,2025
Income			
Revenue from operations			
Other income	12	3,32,237	3,27,792
Total Income		3,32,237	3,27,792
Expenses			
Employee Benefit Expenses	13	3,01,991	
Finance costs	14	31,07,443	11,27,819
Depreciation and Amortisation Expenses	15	346	
Other expenses	16	6,57,287	14,053
Total expenses		40,67,067	11,41,872
Profit before exceptional items and tax		-37,34,830	-8,14,080
Exceptional Item :			
Profit before tax		-37,34,830	-8,14,080
Tax expense:			
Current tax			
Deferred tax charge/ (credit)		-3,59,317	-1,01,760
Tax Adjustments of earlier years			
Profit for the year from continuing operations		-33,75,513	-7,12,320
Other Comprehensive Income			
Items that will not be reclassified to profit or loss			
(i) Fair valuation of unquoted Investments			
Total Comprehensive Income for the year and Other Comprehensive Income		-33,75,513	-7,12,320
Earnings per equity share:			
-Basic		-3,375.51	-712.32
Diluted		-3,375.51	-712.32

As per attached report of even date

For Kanu Doshi Associates LLP

Chartered Accountants

FRN: 104746W/W100096

Kunal

Kunal Vakharia

Partner

M. No. 148916

11th May 2026



For and on behalf of
Nazara Technologies UK Ltd

James Savio Saldanha

James Savio Saldanha

Director

Nazara Technologies UK limited
Extract of Special Purpose Financial Statement
Standalone Cash Flow Statement As At 31st March 2026

PARTICULARS	March 31 2026		March 31 2025	
	AMT. (USD)		AMT. (USD)	
A. CASH FLOW FROM OPERATING ACTIVITIES:				
Net Profit before Tax		(37,34,830)		(8,14,080)
Adjusted for:				
Depreciation and amortization	346		-	
Finance Cost	31,07,443		11,27,819	
Interest Income	(3,32,237)		(3,27,792)	
Operating Profit before Working Capital Changes	27,75,552	(9,59,278)	8,00,027	(14,053)
Adjusted for:				
(Increase)/Decrease in Other Financial Assets	(37,141)		(3,09,618)	
(Decrease)/Increase in Other Financial Liabilities	11,85,965		50,04,788	
(Decrease)/Increase in Trade Payables	16,302		500	
(Decrease)/Increase in Other Current Liabilities	48,902			
Cash Generated from Operations	12,14,028	2,54,750	46,95,670	46,81,617
Taxes Paid (Net of tax refund received)		-		-
Net Cash From Operating Activities		2,54,750		46,81,617
B. CASH FLOW FROM INVESTING ACTIVITIES:				
Movement in Property, Plant and Equipment	(1,599)		-	
Movement in Investment	(2,16,38,071)		(2,20,21,993)	
Interest on Fixed Deposit & Others	3,32,237		3,27,792	
Movement in Loans	39,85,880		-59,76,931	
	(1,73,21,553)		(2,76,71,132)	
Net Cash from Investing Activities		(1,73,21,553)		(2,76,71,132)
C. CASH FLOW FROM FINANCING ACTIVITIES:				
Borrowings	1,64,96,847		2,37,45,967	
Finance Cost	(31,07,443)		(11,27,819)	
Share Capital			42,36,347	
	1,33,89,404		2,68,54,495	
Net Cash Flow from Financing Activities		1,33,89,404		2,68,54,495
Net Increase in Cash and Cash Equivalent during the Year		(36,77,398)		38,64,980
Cash and Cash equivalents as at beginning of the period	38,64,980		-	
Foreign Exchange Gain/ Loss				
Cash and Cash equivalents as at the end of the period	1,87,581		38,64,980	

As per attached report of even date
For Kanu Doshi Associates LLP
Chartered Accountants
FRN: 104746W/W100096

Kunal

Kunal Vakharia
Partner
M. No. 148916
Date: 11th May 2026



For and on behalf of
Nazara Technologies UK Limited

James Savio Saldanha

James Savio Saldanha
Director

Nazara Technologies UK limited

Notes forming part of special purpose financial statements for the year ended March 31 2026

Note 1- Property, Plant and Equipment

(in GBP)

Particulars	Computer	Total
Gross Block		
As At March 31,2025		
Additions	1,599	1,599
Disposals/Adjustments	-	-
As At March 31,2026	1,599	1,599
Accumulated Depreciation		
As At March 31,2025		
Depreciation charge for the year	346	346
Disposals/Adjustments	-	-
As At March 31,2026	346	346
Net carrying amount		
March 31 2026	1,253	1,253

Nazara Technologies UK limited

Notes forming part of special purpose financial statements for the year ended March 31 2026

(in GBP)

Note no	Particulars	As at March 31 2026	As at 31 March 2025
2	i Non-current investments Unquoted Investment in equity shares of Subsidiaries Unquoted equity shares, at cost 1. Fusebox Games Ltd 2. Curve Publishing Group Total of unquoted shares	 2,20,21,993 2,16,38,071 4,36,60,064 4,36,60,064	 2,20,21,993 - 2,20,21,993 2,20,21,993
3	Loans Datawrkz UK Ltd Fusebox Games Ltd Curve Publishing Group	19,91,051 - - 19,91,051	19,91,051 39,85,880 - 59,76,931
4	Financial asset -Current Cash and Cash Equivalent (ii) Account in GBP	1,87,581 1,87,581	38,64,980 38,64,980
5	Others Financial Assets Unsecured considered good Advance to Vendor Interest Receivable	1,77,518 1,69,241 3,46,759	 3,09,618 3,09,618

Nazara Technologies UK limited
Notes forming part of special purpose financial statements for the year ended March 31 2026
(in GBP)

Note no	Particulars	As at March 31 2026	As at 31 March 2025
6A	Equity		
	Issued & Subscribed & Paid Up Capital		
	4,23,63,46,000 shares of GBP 0.001 each	42,36,346	42,36,346
		42,36,346	42,36,346
	Details of shareholders holding more than 5% shares in the company		
	Name of share holders	Number & % of holding	Number & % of holding
	Nazara Techonologies Limited	4,23,63,46,000 Shares (100% holding)	4,23,63,46,000 Shares (100% holding)
6B	Other Equity		
	Other Reserves		
	Retained Earnings		
	Opening Reserves	-7,12,320	
	Profit/loss for the period	-33,75,513	-7,12,320
	Total	-40,87,833	-7,12,320
8	Borrowings, Current		
	Loan from Nazara Technologies Limited	1,08,61,672	1,69,44,967
	Loan from Nazara Technologies FZ LLC	13,55,322	-
	Loan from Sportskeeda Inc	1,01,71,084	-
	Loan from Nazara Technologies (Mauritius)	7,06,137	
	Loan from Kiddopia	1,71,48,599	68,01,000
	(Repayable on demand)	4,02,42,815	2,37,45,967
9	Trade Payables (Measured at amortized cost)		
	Dues of micro enterprises and small enterprises		-
	Dues of other than micro enterprises and small enterprises	16,802	500
		16,802	500
10	Other Financial Liabilities		
	Provision for expenses	7,626	1,000
	Interest Accrued	38,86,185	11,27,819
	Consideration Payable	6,28,000	38,75,969
	Other Payable	16,68,942	
		61,90,753	50,04,788
11	Other Current Liabilities		
	Statutory Dues	48,902	-
		48,902	-

Nazara Technologies UK limited

Notes forming part of special purpose financial statements for the year ended March 31 2026

(in GBP)

Note no	Particulars	For the year ended March 31, 2025	For the period from 31st July 2024 to 31st March,2025
12	Other income		
	Interest Income on loans given	3,12,106	3,09,618
	Interest on Fixed Deposits	20,131	18,174
	Total	3,32,237	3,27,792
13	Employee Benefit Expenses		
	Salaries and Wages	2,99,639	
	Staff Welfare	1,110	
	Employee Health Insurance	1,243	
		3,01,991	
14	Finance Cost		
	Interest on Loan Taken	31,07,443	11,27,819
	Total	31,07,443	11,27,819
15	Depreciation and Amortisation expense		
	Depreciation on property, plant and equipment	346	
		346	
16	Other expenses		
	Legal and Professional Fees	2,39,513	1,500
	Director Sitting fees	18,421	10,820
	Audit fees	16,381	
	Bank Charges	219	32
	Travelling and Conveyance	20,192	1,638
	Business Promotion Expense	31,785	-
	Miscellaneous Expense	1,774	63
	Exchange Loss	3,29,001	-
		6,57,287	14,053

Nazara Technologies UK limited
Extract of special purpose financial statements as at for the year ended March 31 2026

Statement of changes in equity for the year ended March 31 2026

A. Equity share capital	(in GBP)
Particulars	Amount
As at April 01, 2024	-
Changes in equity share capital	42,36,346
As at March 31 2025	42,36,346
Changes in equity share capital	-
As at March 31 2026	42,36,346

B. Other equity **(in GBP)**

Particulars	Reserves and surplus	
	Retained Earnings	Total
As at April 1 2024	-	
Profit/(loss) for the year	-7,12,320	-7,12,320
As at March 31 2025	-7,12,320	-7,12,320
Profit/(loss) for the period	(33,75,513)	(33,75,513)
As at March 31 2026	(40,87,833)	(40,87,833)

For and on behalf of
Nazara Technologies UK Ltd



James Savio Saldanha
 Director

11th May 2026

Nazara Technologies UK limited
Notes forming part of special purpose financial statements for the year ended March 31 2026

23 Related party disclosures

(i) Names of Related Parties and related parties relationship:

	(A) Holding Company	(B) Subsidiary Companies	(C) Sister Concern Company	(D) Key Managerial Person
	Nazara Technologies Limited	Fusebox Games Limited Curve Publishing	Datawrkz UK Limited Kiddopia Inc Nazara Technologies FZ LLC Sportskeeda Inc Nazara Technologies (Mauritius)	James Savio Saldanha Roger Davis

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

(Amount in GBP)

	Nature of Transactions	(A) Holding Company	(B) Subsidiary Companies	(C) Sister Concern Company	(D) Key Managerial Person
1	Interest expense Charged By Nazara Technologies Limited	10,53,055			
2	Loan repaid to Nazara Technologies Limited	69,47,295			
3	Loan taken from Nazara Technologies Limited	8,64,000			
4	Closing Balance of Loan given by Nazara Technologies Limited	1,08,61,672			
5	Interest paid to Nazara Technologies Limited	3,50,569			
6	Interest Accrued to Nazara Technologies Limited	15,78,519			
7	Investment made in Fusebox Games Limited		2,20,21,993		
8	Interest income from Fusebox Games Limited		1,01,388		
9	Loan repaid by Fusebox Games Limited		39,85,880		
10	Closing Balance of Loan given to Fusebox Games Limited		-		
11	Interest received from Fusebox Games Limited		3,05,999		
12	Interest receivable from Fusebox Games Limited		-		
13	Investment made in Curve Publishing		2,16,38,071		
14	Loan given to Curve Publishing		10,86,972		
15	Loan repaid by Curve Publishing		10,86,972		
16	Closing Balance of Loan given to Curve Publishing		-		
17	Interest Income from Curve Publishing		41,477		
18	Interest Receivable from Curve Publishing		-		
19	Closing Balance of Loan receivable from Datawrkz UK Ltd			19,91,051	
20	Interest income from Datawrkz UK Ltd			1,69,241	
21	Interest receivable from Datawrkz UK Ltd			1,69,241	
22	Loan taken from Kiddopia Inc			1,03,99,267	
23	Closing Balance of Loan taken from Kiddopia Inc			1,71,48,599	
24	Interest charged by Kiddopia Inc			12,80,042	
25	Interest Accrued to Kiddopia Inc			15,31,828	
26	Loan taken from Nazara Technologies FZ LLC			18,95,850	
27	Loan repaid to Nazara Technologies FZ LLC			5,30,528	
28	Closing Balance of Loan taken from Nazara Technologies FZ LLC			13,55,322	
29	Interest charged by Nazara Technologies FZ LLC			51,751	
30	Interest accrued to Nazara Technologies FZ LLC			53,243	
31	Loan taken from Sportskeeda Inc			1,01,71,084	
32	Interest charged by Sportskeeda Inc			6,90,803	
33	Interest accrued to Sportskeeda Inc			6,90,803	
34	Loan taken from Nazara Technologies(Mauritius)			7,06,137	
35	Interest charged by Nazara Technologies(Mauritius)			31,792	
36	Interest accrued to Nazara Technologies(Mauritius)			31,792	
37	Director Fees paid to James Savio Saldanha				8,422
38	Director Fees paid to Roger Davis				9,999
39	Consideration Payable to Fusebox		6,28,000		

Date: 11th May 2026