Annexure B

AUDITED FINANCIAL RESULTS OF EACH GROUP COMPANY FOR THE LAST THREE FINANCIAL YEARS

AVICHANDRA ENTERPRISES PVT LTD

(Rs. in lakhs)

	Financial Year 2026	Financial Year 2025	Financial Year 2024
Equity Capital	26.00	10.00	10.00
Reserves (Excluding Revaluation Reserve)	6,539.83	6,578.25	-0.27
Sales	-	-	-
Profit/(Loss) after Tax	-22.42	-28.59	-0.27
Earnings per Share (Basic) (Face Value of Rs.100)	-86.22	-285.95	-1.69
Earnings per Share (Diluted) (Face Value of Rs.)	-86.22	-285.95	-1.69
Net Asset Value	6,565.83	6,588.25	9.73

RATHOD GOLD & DIAMOND PVT LTD

(Rs. in lakhs)

	Financial Year 2026	Financial Year 2025	Financial Year 2024
Equity Capital	10.00	10.00	10.00
Reserves (Excluding Revaluation Reserve)	3,456.21	1,646.76	-0.89
Sales	43,305.64	31,661.57	230.34
Profit/(Loss) after Tax	1,809.45	1,647.65	-0.89
Earnings per Share (Basic) (Face Value of Rs.100)	18,094.48	16,476.52	-8.90
Earnings per Share (Diluted) (Face Value of Rs.100)	18,094.48	16,476.52	-8.90
Net Asset Value	3,466.21	1,656.76	9.10

SANJAY VHANBATTE & CO. CHARTERED ACCOUNTANTS KOLHAPUR FRN 112996W