
EMIAC Technologies Limited

(Formerly Known as EMIAC Technologies Private Limited)

Restated Financial Statement

(For Period ended September 30th 2025, 31st March
2025, 2024 and 2023)

Independent Auditor's Examination report on Restated Financial Information of

EMIAC TECHNOLOGIES LIMITED

(FORMERLY KNOWN AS EMIAC TECHNOLOGIES PRIVATE LIMITED)

To,
The Board of Directors
EMIAC TECHNOLOGIES LIMITED
(FORMERLY KNOWN AS EMIAC TECHNOLOGIES PRIVATE LIMITED)
First and Second Floor, Plot No. 102, Maa Karni Nagar A, Amrapali Marg,
Vaishali Nagar Extension, Panchyawala,
Jaipur, Rajasthan, India. 302034

Dear Sirs,

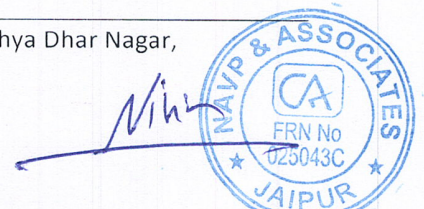
1. We have examined the attached Restated Financial Information of **EMIAC TECHNOLOGIES LIMITED (FORMERLY KNOWN AS EMIAC TECHNOLOGIES PRIVATE LIMITED)** (the "Company" or the "Issuer"), comprising the Restated Statement of Assets and Liabilities as at September 30, 2025, March 31, 2025, 2024 and 2023, the Restated Statements of Profit and Loss, the Restated Cash Flow Statement for the period ended September 30, 2025, March 31, 2025, 2024 and 2023, the Summary Statement of Significant Accounting Policies, and other explanatory information (collectively, the "Restated Financial Information"), as approved by the Board of Directors of the Company at their meeting held on February 09, 2026 for the purpose of inclusion in the Draft Red Herring Prospectus / Red Herring Prospectus / Prospectus prepared by the Company in connection with its proposed Initial Public Offer of equity shares ("IPO").
2. These restated Summary Statement have been prepared in terms of the requirements of:
 - a) Section 26 of Part I of Chapter III of the Companies Act, 2013 (the "Act")
 - b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("ICDR Regulations"); and
 - c) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("ICAI"), as amended from time to time (the "Guidance Note").



Office Address: Office no 220, Second Floor, Center Tower, Central Spine, Vidhya Dhar Nagar,
Jaipur-302039. Email: associatesnavp@gmail.com

3. The Company's Board of Directors is responsible for the preparation of the Restated Financial Information for the purpose of inclusion in the Draft Red Herring Prospectus / Red Herring Prospectus / Prospectus to be filed with Securities and Exchange Board of India, Registrar of Companies, Jaipur, and the SME Platform of BSE Limited (BSE SME) in connection with the proposed IPO. The Restated Financial Information have been prepared by the management of the Company on the basis of preparation stated in Annexure IV to the Restated Financial Information. The Board of Directors' responsibility includes designing, implementing, and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Information. The Board of Directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.
4. We have examined such Restated Financial Information taking into consideration:
- The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated January 30, 2026 in connection with the proposed IPO of equity shares of the Issuer;
 - The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
 - Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information; and
 - The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.
5. These Restated Financial Information have been compiled by the management from:
- The audited special purpose financial statements of the company as at September 30, 2025 prepared by the company in accordance with Indian Accounting Standard (Indian GAAP). We have issued our audit report dated 30th January, 2026 on this special purpose audited Financial Statements which have been approved by the Board of Directors at their meeting held on 30th January, 2026.
- We have audited the special purpose financial statements of the company for the period ended September 30, 2025 prepared by the company in accordance with Accounting Standard (Indian GAAP) for the limited purpose of complying with the requirement of, Restated Audited Financial statements in the offer documents should not be more than six months old from the issue opening date as required by ICDR Regulations in relation to the proposed IPO.
- The Audited Financial statements of the Company as at and for the years ended March 31, 2025, March 31, 2024 and March 31, 2023 prepared in accordance with the Indian Accounting Standards (Indian GAAP) which have been approved by the Board of Directors at their meeting held on July 03, 2025, September 04, 2024 and September 04, 2023 respectively.

Office Address: Office no 220, Second Floor, Center Tower, Central Spine, Vidhya Dhar Nagar,
Jaipur-302039. Email: associatesnavp@gmail.com



6. For the purpose of our examination, we have relied on:
- Auditors' Report issued by us dated 30th January 2026 for the period ended on September 30, 2025 as referred in paragraph 5 (a) above
 - Auditors' Report issued by us dated 03rd July 2025 for the year ended on March 31, 2025 as referred in paragraph 5 (b) above
 - Auditors' Report issued by us dated September 04, 2024 for the year ended on March 31, 2024 as referred in Paragraph 5(b) above.
 - Auditors' Report issued by V SANGHI & CO (Chartered Accountants) dated September 04, 2023 for the year ended on March 31, 2023 as referred in Paragraph 5(b) above.
7. Based on our examination and according to the information and explanations given to us, we report that:
- The **"Restated Summary Statement of Assets and Liabilities"** as set out in **Annexure I** to this report, of the Company as at and for the period ended on September 30, 2025, March 31, 2025, March 31, 2024, and March 31, 2023 are prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Assets and Liabilities, have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in **Annexure IV** to this Report.
 - The **"Restated Summary Statement of Profit and Loss"** as set out in **Annexure II** to this report, of the Company as at and for the period ended on September 30, 2025, March 31, 2025, March 31, 2024, and March 31, 2023 are prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Profit and Loss have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in **Annexure IV** to this Report.
 - The **"Restated Summary Statement of Cash Flow"** as set out in **Annexure III** to this report, of the Company as at and for the period ended on September 30, 2025, March 31, 2025, March 31, 2024, and March 31, 2023 are prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Cash Flow have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in **Annexure IV** to this Report.
 - The Restated Summary Statement have been prepared in accordance with the Act, ICDR Regulations and the Guidance Note.
 - The Restated Summary Statements have been made after incorporating adjustments for the changes in

- accounting policies retrospectively in respective financial period/years to reflect the same accounting treatment as per the changed accounting policy for all reporting periods, if any;
- f) The Restated Summary Statements have been made after incorporating adjustments for prior period and other material amounts in the respective financial years/period to which they relate, if any and there are no qualifications which require adjustments;
 - g) Extra-ordinary items that need to be disclosed separately in the accounts has been disclosed wherever required;
 - h) There were no qualifications in the Audit Reports issued by the Statutory Auditors as at and for the period ended on September 30, 2025, March 31, 2025, March 31, 2024, and March 31, 2023 which would require adjustments in this Restated Financial Statements of the Company;
 - i) Profits and losses have been arrived at after charging all expenses including depreciation and after making such adjustments/restatements and regroupings as in our opinion are appropriate and are to be read in accordance with the Significant Accounting Polices and Notes to Accounts as set out in **Annexure IV** to this report;
 - j) There was no change in accounting policies, which needs to be adjusted in the Restated Summary Statements
 - k) There are no revaluation reserves, which need to be disclosed separately in the Restated Financial Statements;
 - l) The Company has not declared dividend during the period.
8. We have also examined the following other financial information relating to the Company prepared by the Management and as approved by the Board of Directors of the Company and annexed to this report relating to the Company as at and for the period ended September 30, 2025, March 31, 2025, March 31, 2024 and March 31, 2023 proposed to be included in the Draft Red Herring Prospectus / Red Herring Prospectus /Prospectus.



9. We, M/s. N A V P & Associates, Chartered Accountants have been subjected to the peer review process of the Institute of Chartered Accountants of India ("ICAI") and hold a valid peer review certificate (Peer Review Certificate No.: 018432) issued by the "Peer Review Board" of the ICAI which is valid till September 30, 2027.
10. The Restated Financial Information do not reflect the effects of events that occurred subsequent to the respective dates of the reports of the audited Financial Statements mentioned in paragraph 5 above.
11. This report should not in any way be construed as a reissuance or re-dating of any of the previous audit reports issued by us or previous auditor of company, nor should this report be construed as a new opinion on any of the financial statements referred to herein.
12. We have no responsibility to update our report for events and circumstances occurring after the date of the report.
13. Our report is intended solely for use of the Board of Directors for inclusion in the Draft Red Herring Prospectus / Red Herring Prospectus /Prospectus to be filed with Securities and Exchange Board of India, the stock exchanges and Registrar of Companies, Jaipur in connection with the proposed IPO. Our report should not be used, referred to, or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For, N A V P & Associates
Chartered Accountants
Firm Reg. No: 025043C
Peer Review Certificate No: 018432




CA Nitin Bansal
Partner
ICAI Membership No: 430412
ICAI UDIN: 26430412QTGJLZ2584
Place: Jaipur
Date: 09/02/2026

EMIAAC TECHNOLOGIES LIMITED (Formerly known as EMIAAC Technologies Private Limited)
 REGD OFFICE : First and Second Floor, Plot No. 102, Maa Karni Nagar A, Amrapali Marg, Vaishali Nagar Extension, Panchyawala,
 Jaipur, Jaipur, Rajasthan, India, 302034
 (CIN - U72200RJ2017PLC056862)
 (All amount in lakhs INR unless otherwise stated)

ANNEXURE - I

RESTATED STATEMENT OF ASSETS AND LIABILITIES

Particulars	Notes	As at			
		30-Sep-25	31-Mar-25	31-Mar-24	31-Mar-23
I. EQUITY AND LIABILITIES					
Shareholder's Funds					
Share Capital	A	900.31	171.00	1.00	1.00
Reserves and Surplus	A	456.52	731.07	129.70	46.12
Money received against share warrants		-	-	-	-
Non Current Liabilities					
Long-term Borrowings	B	-	-	-	-
Deferred tax liabilities (Net)	C	-	-	-	-
Other Long Term Liabilities		-	-	-	-
Long-term Provisions	D	17.99	19.27	11.59	8.27
Current Liabilities					
Short-term Borrowings	B	130.09	0.83	0.43	0.03
Trade Payables:-	E				
(a) total outstanding due of micro,small and medium enterprises		37.40	10.08	54.65	-
(b) total outstanding due of creditors other than micro,small and medium enterprises		66.31	543.64	54.89	20.18
Other Current Liabilities	F	243.07	189.76	64.82	74.24
Short-term Provisions	F	156.76	28.06	1.66	1.05
Total		2,008.46	1,693.71	318.74	150.88
II. Assets					
Non Current Assets					
Property, Plant and Equipment and Intangible assets					
(i) Property, Plant and Equipment	G	48.67	38.16	32.82	27.16
(ii) Intangible Assets	G	0.02	0.02	0.04	0.08
(iii) Capital Work-In-Progress		-	-	-	-
(iv) Intangible Assets Under Development		-	-	-	-
Non Current Investments					
Deferred Tax Assets (Net)	C	9.73	11.57	5.19	3.84
Long-term Loans and Advances	H	1.34	13.49	-	-
Other Non Current Assets	H	203.15	212.31	50.67	0.67
Current assets					
Current Investments					
Inventories	I	33.94	69.32	18.13	-
Trade Receivables	J	1,224.39	768.56	146.24	76.65
Cash and Bank Balances	K	255.01	465.04	40.38	27.71
Short-term Loans and Advances	L	231.03	113.84	25.01	14.53
Other Current Assets	M	1.18	1.38	0.26	0.23
Total		2,008.46	1,693.71	318.74	150.88

Note:- The above statement should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexures II, III and IV

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

For N A V P & Associates
 Chartered Accountants
 Firm registration number: 025043C
 Peer Review No. : 018432

Nitin Bansal
 Partner
 Membership No.: 430412
 Place: Jaipur
 Date: 09/02/2026
 UDIN: 26430412QTGJLZ2584



For and on behalf of the Board of Directors of
 Emiac Technologies Limited

(Managing Director)
 DIVYA GANDOTRA

(CFO)
 SURESH CHAND YADAV

(Chairman and Non-Executive Director)
 SHIVAM BHATEJA

(Company Secretary)
 SHIVANI GUPTA



EMIAC TECHNOLOGIES LIMITED (Formerly known as EMIAC Technologies Private Limited)

REGD OFFICE : First and Second Floor, Plot No. 102, Maa Karni Nagar A, Amrapali Marg, Vaishali Nagar Extension, Panchyawala, Jaipur, Jaipur, Rajasthan, India, 302034
(CIN - U72200RJ2017PLC056862)

(All amount in lakhs INR unless otherwise stated)

ANNEXURE - II

RESTATEMENT OF PROFIT AND LOSS

Particulars	Notes	For the period ended			
		30-Sep-25	31-Mar-25	31-Mar-24	31-Mar-23
Income:					
Revenue from Operations	N	1,412.31	1,985.62	531.80	294.17
Other income	O	36.48	20.07	6.58	0.86
Total Income	i	1,448.79	2,005.69	538.38	295.03
Expenses:					
Changes in inventories of finished goods, work in progress and stock-in-trade					
Employee benefits expense	P	64.07	97.88	83.07	77.91
Finance costs	Q	2.51	0.74	0.84	1.18
Depreciation and amortization expense	R	10.44	18.31	12.42	8.57
Advertising And Marketing Expenses*	R	635.24	1,074.07	134.20	17.06
Other expenses	R	129.78	240.83	196.42	139.14
Total Expenses	ii	842.04	1,431.84	426.94	243.87
Restated Profit before exceptional and extraordinary items and tax (i-ii)	iii	606.75	573.85	111.44	51.16
Exceptional/Prior Period item					
Profit before extraordinary items and tax		606.75	573.85	111.44	51.16
Extraordinary item					
Restated Profit Before Tax		606.75	573.85	111.44	51.16
Provision for Tax					
- Current Tax		150.13	158.87	29.20	15.16
- Deferred Tax		1.84	(6.38)	(1.35)	(2.76)
Restated profit after tax for the period from continuing operations		454.77	421.37	83.58	38.76
Profit/ (Loss) from Discontinuing operation					
Tax expenses of discontinuing operations					
Restated profit for the period		454.77	421.37	83.58	38.76
Restated Earning per equity Share of Face value @ Rs 10/- each					
Restated Basic earning per equity Share (In Rs.)	Z	5.05	4.95	0.98	0.46
Restated Diluted earning per equity Share (In Rs.)		5.05	4.95	0.98	0.46

* Advertising and Marketing Expenses being the significant and material direct expense to business nature, been shown on face of restated statement of profit and loss for true and fair presentation.

Note: The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, and cash flows appearing in Annexures I, III and IV

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

As per our report of even date

For N A V P & Associates
Chartered Accountants
Firm registration number: 025043C
Peer Review No. : 018432

Nitin Bansal
Partner

Membership No.: 430412
Place: Jaipur
Date: 09/02/2026
UDIN: 26430412QTGJLZ2584



For and on behalf of the Board of Directors of
Emiac Technologies Limited

(Managing Director)
DIVYA GANDOTRA

(CFO)
SURESH CHAND YADAV

(Chairman and Non-Executive Director)
SHIVAM BHATEJA

(Company Secretary)
SHIVANI GUPTA



RESTATED CASH FLOW STATEMENT

ANNEXURE - III

Particulars	For the period ended			
	30-Sep-25	31-Mar-25	31-Mar-24	31-Mar-23
A. Cash flow from Operating Activities				
Net Profit / (Loss) before Extraordinary Items and Tax	606.75	573.85	111.44	51.16
<i>Adjustments for:</i>				
Depreciation and Amortisation	10.44	18.31	12.42	8.57
Assets written off during the period	-	-	0.02	0.18
Exchange Gain/Loss on closing restatement of receivable and payable	(5.98)	1.94	-	-
Dividend Income	(0.23)	(0.39)	-	-
MTM Unrealized Loss Equity Investment & Mutual fund	(7.05)	10.44	-	-
ESIC Inspection demand provision	-	0.73	-	-
Interest Income	(7.46)	(11.70)	(2.17)	(0.70)
Interest Expenses	1.61	0.08	-	0.04
Loan Processing Fees	0.87	0.43	0.60	0.86
(Profit) / Loss on Sales of Investments	(7.07)	(7.78)	(3.69)	-
Operating Profit / (Loss) before Working Capital changes (i)	591.87	585.91	118.62	60.11
<i>Changes in Working Capital:</i>				
<i>Adjustments for (Increase) / Decrease in Operating Assets:</i>				
Inventories	-	-	-	-
Trade Receivables	(449.84)	(624.28)	(69.59)	(48.29)
Long-Term Loans and Advances	12.15	(13.49)	-	-
Short-Term Loans and Advances	(117.19)	(90.50)	(16.02)	5.11
Other Current Assets	0.20	(1.12)	(0.05)	(0.23)
Other Non-Current Assets	9.16	(161.64)	(50.00)	(0.67)
<i>Adjustments for Increase / (Decrease) in Operating Liabilities:</i>				
Trade Payables	(450.03)	444.20	89.36	20.18
Other Liabilities	53.31	124.94	(9.41)	16.77
Provisions	2.41	9.37	3.93	(1.17)
Cash generated from Operations (ii)	(347.96)	273.39	66.84	51.81
Net Taxes paid (iii)	(25.12)	(133.23)	(23.66)	(13.72)
Net Cash Flow from / (used in) Operating Activities (A) (ii+iii)	(373.08)	140.16	43.18	38.08
B. Cash Flow from Investing Activities				
(Purchase)/Sell of investment (net)	42.44	(61.64)	(18.13)	-
Net Profit from sale of investment	7.07	7.78	3.69	-
Interest Income	7.46	11.70	2.17	0.70
Dividend Income on Equity Investment	0.23	0.39	-	-
Purchase of Property, Plant and Equipment (net)	(20.94)	(23.63)	(18.04)	(21.46)
Net Cash Flow from / (used in) Investing Activities (B)	36.27	(65.39)	(30.31)	(20.76)
C. Cash Flow from Financing Activities				
Proceeds from Borrowings	129.27	0.40	0.40	0.03
Interest Expenses	(1.61)	(0.08)	-	(0.04)
Loan Processing fees	(0.87)	(0.43)	(0.60)	(0.86)
Loan and Advances Given	-	-	-	-
Proceeds from Right Issue	-	350.00	-	-
Net Cash Flow from / (used in) Financing Activities (C)	126.79	349.89	(0.20)	(0.87)
Cash and Bank at the beginning of the period	465.04	40.38	27.71	11.26
Cash Flow during the period (A+B+C)	(210.03)	424.65	12.67	16.46
Cash and Bank at the end of the period	255.01	465.04	40.38	27.71
As per Balance Sheet	255.01	465.04	40.38	27.71

Notes:

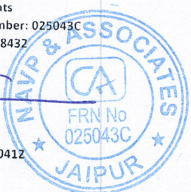
1) The above Cash Flow statement has been prepared under the "Indirect Method" as set out in the Accounting Standard (AS 3)

2) The Company did not have any cash flow changes arising from non-cash transactions from financing activities

Note: The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, and profit and losses appearing in Annexures I, II and IV

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

For N A V P & Associates
 Chartered Accountants
 Firm registration number: 025043C
 Peer Review No.: 018432
 Nitin Bansal
 Partner
 Membership No.: 430412
 Place: Jaipur
 Date: 09/02/2026
 UDIN: 26430412QTGLZ2584



For and on behalf of the Board of Directors of
 Emiac Technologies Limited

(Signature)
 (Managing Director)
 DIVYA GANDOTRA

(Signature)
 (CFO)
 SURESH CHAND YADAV

(Signature)
 (Chairman and Non-Executive Director)
 SHIVAM BHATEJA

(Signature)
 (Company Secretary)
 SHIVANI GUPTA



EMIAC TECHNOLOGIES LIMITED (Formerly known as EMIAC Technologies Private Limited)
REGD OFFICE : First and Second Floor, Plot No. 102, Maa Karni Nagar A, Amrapali Marg, Vaishali Nagar Extension, Panchyawala, Jaipur,
Jaipur, Rajasthan, India, 302034
(CIN - U72200RJ2017PLC056862)
(All amount in lakhs INR unless otherwise stated)

ANNEXURE - IV

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO THE RESTATED FINANCIAL STATEMENTS

1. Corporate information

The Company was originally incorporated on January 20, 2017 as a private limited Company under the name and style of "EMIAC TECHNOLOGIES PRIVATE LIMITED" under the provisions of Companies Act, 2013 with the Registrar of Companies, Jaipur. Further, the company was converted into 'Public Limited Company' with the approval of ROC Jaipur vide SRN AB2076732 dated 09/12/2024 and the name was changed to "EMIAC TECHNOLOGIES LIMITED". The Company is engaged in the business of providing services relating to Digital content writing, Digital Marketing and sale and services of softwares.

2.1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

a. BASIS OF PREPARATION OF Restated Financial Statements: -

(a) The Restated Financial Statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India ("Indian GAAP"). The Company has prepared these Restated Financial Statements to comply in all material respects with the Accounting Standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards) Rules, 2021. The Restated Financial Statements have been prepared on an accrual basis and under the historical cost convention. The Restated Financial Statements have been presented in Indian rupees in lakhs (unless and otherwise stated).

(b) All assets and liabilities have been classified as current or non-current as per Company's operating cycle and other criteria set out in Schedule-III of the Companies Act 2013. Based on the nature of business, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

b. USE OF ESTIMATES

The preparation of Restated Financial Statements in conformity with Indian GAAP requires management to make judgments, estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period and reported amount of income and expenses during the period. Examples of such estimates include provision for doubtful debt, future obligation under employee retirement benefit plans, provision for diminishing in the value of inventory in hand and useful lives of fixed tangible assets and intangibles assets. Although these estimates are based on management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.



c. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises the purchase price and any directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

The cost of the property, plant and equipment not ready for their intended use before Balance Sheet date are disclosed under capital work in progress.

Subsequent costs are included in the carrying amount of the assets or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and cost of the item can be measured reliably. The carry amount of the replaced part is derecognised. All other expenses on existing property, plant and equipment, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the Statement of Profit and Loss for the period during which such expenses are incurred.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is derecognized.

Nitin

db


d. Depreciation on property, plant and equipment

Depreciation on Property, Plant and Equipment has been charged on written down value basis for the assets, pro-rata for the period of use, as per method specified in Schedule-II of The Companies Act, 2013 for the relevant periods. The Company has considered useful life of assets as follows:

Category of assets	Estimated useful life
Computers and Laptops	3 Years
Office Equipments	5 Years
Motor Vehicle (Car)	8 Years
Furniture and Fittings	10 Years

The above mentioned lives of assets are same as prescribed under Companies Act 2013

Intangible assets

Intangible assets are amortised over their estimated useful life on written down value basis as follows.

Type of Assets	Useful Life
Domain and Server	5 Years

The amortization period and the amortization method are reviewed at least at each financial year end. If the expected useful life of the asset is significantly different from previous estimates, the amortization period is changed accordingly. If there has been a significant change in the expected pattern of economic benefits from the asset, the amortization method is changed to reflect the change pattern. Such changes are accounted for in accordance with Accounting Standard 5 "Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies".

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 recognized in the Statement of Profit and Loss when the asset is derecognized.

e. IMPAIRMENT OF ASSETS

The company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belong is less than it's carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the profit and loss account.

f. INVESTMENTS

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as Non-Current Investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.

Current investments are carried in the Restated Financial Statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Statement of Profit and Loss.

g. CASH AND BANK BALANCES

Cash and bank balances comprise cash on hand and balances in savings bank account held with banks, together with other short-term (maturity less than twelve months) and highly liquid investments (maturity less than three months) that are readily convertible into known amounts of cash and which are subject to an insignificant risk of change in value.

h. CASH FLOW STATEMENT

Cash flows are reported using the indirect method, whereby profit is adjusted for the effects of transactions of non-cash nature. The cash flows from operating, investing and financing activities of the company are segregated based on the available information.



13

i. REVENUE RECOGNITION

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.

Sale of services

Revenues from maintenance contracts are recognized pro-rata over the period of the contract as and when services are rendered. The company collects Goods and Service Tax (GST) and other taxes on behalf of the government and, therefore, these are not economic benefits flowing to the company. Hence, they are excluded from revenue.

Interest

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

j. FOREIGN CURRENCY TRANSACTIONS:-

Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year-end exchange rates. All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss.

k. EMPLOYEE BENEFITS

Employee benefit expenses include Salary and Bonus to Staff, Director Remuneration & Staff Welfare Expenses.

Employee benefits:

Retirement benefit in the form of provident fund and ESIC is a defined contribution scheme. The company recognizes contribution payable to the provident fund and ESIC scheme as an expenditure, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

The Company provides for gratuity, a defined benefit plan (the "Gratuity Plan covering eligible employees. The benefit vests to employees after 5 years of continuous service. The Gratuity Plan provides a lump sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment. The Company's liability is actuarially determined (using the Projected Unit Credit method) by an independent actuary at the end of each year. Actuarial losses/gains are recognized in the Statement of Profit and Loss in the year in which they arise.

l. ACCOUNTING FOR TAXES ON INCOME

Provision for current tax is made on the basis of estimated taxable income for the current period in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassess realization.

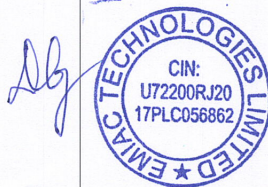
iii. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of obligation can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date.

Contingent Liabilities is disclosed in Notes to the account for: -

- i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.



n. EARNINGS PER SHARE:

In determining the Earnings Per share, the company considers the net profit after tax which does not include any post tax effect of any extraordinary/exceptional/prior period item. The number of shares used in computing basic earnings per share is the weighted average number of shares outstanding during the period.

The number of shares used in computing diluted earnings per share comprises weighted average number of shares considered for computing Basic Earnings per share and also the weighted number of equity shares that would have been issued on conversion of all potentially dilutive shares.

In the event of issue of bonus shares or share split, the number of equity shares outstanding is increased without an increase in the resources. 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.

o. GOVERNMENT GRANT

The company had not received any government grant.

p. INVENTORIES

Inventories are valued at the lower of the cost and estimated net realizable value if any.

q. Segment Information

The Company is engaged in the business of providing services relating to Digital content writing, Digital Marketing and sale and services of softwares, and there is only one reportable Segment as per AS 17 "Segment Reporting". There is no other reportable segment.

2.2. CHANGES IN ACCOUNTING POLICIES IN THE YEAR

There is no change in significant accounting policies during the period covered by restated financial statements.

Others

Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

Previous year figures have been regrouped and reclassified where necessary for the purpose of comparison.

As per our report of even date

For N A V P & Associates

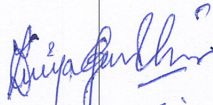
Firm registration number: 025043C

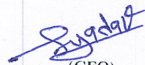
Peer Review No. : 018432

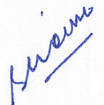


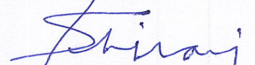
Nitin Bansal
Partner
Membership No.: 430412
Place: Jaipur
Date: 09/02/2026
UDIN: 26430412QTGJLZ2584

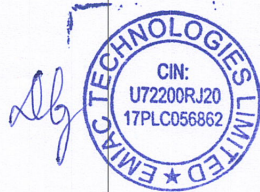
On behalf of the board of directors
For EMIACTECHNOLOGIES LIMITED


(Managing Director)
DIVYA GANDOTRA


(CFO)
SURESH CHAND YADAV


(Chairman and Non-Executive Director)
SHIVAM BHATEJA


(Company Secretary)
SHIVANI GUPTA



RESTATED STATEMENT OF SHARE CAPITAL, RESERVES AND SURPLUS
(All amount in lakhs INR unless otherwise stated)

ANNEXURE – A

Share Capital				
Particulars	As at			
	30-Sep-25	31-Mar-25	31-Mar-24	31-Mar-23
Equity Share Capital				
Authorised Share Capital				
For half Year Ended 30th Sep 2025 - 2,00,00,000 Equity shares of Rs.10 each				
FY 2024-25 - 2,00,00,000 Equity shares of Rs.10 each				
FY 2023-24 - 10,00,00,000 Equity shares of Rs.10 each				
FY 2022-23-10,00,00,000 Equity shares of Rs.10each	2000.00	2000.00	1.00	1.00
Issued, Subscribed and Paid up Share Capital				
For half Year Ended 30th Sep 2025 - 90,03,149 Equity Shares of Rs. 10 each fully paid up				
FY 2024-25-17,10,00,000 Equity Shares of Rs. 10 each fully paid up				
FY 2023-24-10,00,00,000 Equity Shares of Rs. 10 each fully paid up				
FY 2022-23-10,00,00,000 Equity Shares of Rs. 10 each fully paid up	900.31	171.00	1.00	1.00
Total	900.31	171.00	1.00	1.00

1. Terms/rights attached to equity shares:

i. The company has only one class of shares referred to as equity shares having a par value of Rs.10/-. Each holder of equity shares is entitled to one vote per share.

ii. In the event of liquidation of the Company, the holders of equity shares shall be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. The amount distributed will be in proportion to the number of equity shares held by the shareholders.

2. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.

3. During the Financial Year 2024-2025, the Company has increased its authorised share capital from Rs. 1,00,00,000 divided into 10,00,00,000 shares of Rs. 10 each to Rs. 10,00,00,000 divided into 1,00,00,00,000 shares of Rs. 10 each vide Form SH-7 filed with the Registrar of Companies dated April 03, 2024.

4. During the Financial Year 2024-25, the Company has increased its authorised share capital from Rs. 10,00,00,000 divided into 1,00,00,00,000 shares of Rs. 10 each to Rs. 20,00,00,000 divided into 2,00,00,00,000 shares of Rs. 10 each vide Form SH-7 filed with the Registrar of Companies on March 01, 2025.

5. The Company had undertaken bonus issue and issued 12,00,000 equity shares having face value of Rs. 10 each at par, by way of passing Board Resolution for allotment of shares dated 30th October, 2024.

6. The Company had undertaken bonus issue and issued 72,93,149 equity shares having face value of Rs. 10 each at par, by way of passing Board Resolution for allotment of shares dated 08th July, 2025.

Aggregate number of bonus shares issued, share issued for consideration other than cash and shares brought back during the period of five years immediately preceding the reporting date:

Particulars	As At 30th Sep, 2025 (No. of Shares)	As At 31st March, 2025 (No. of Shares)	As At 31st March, 2024 (No. of Shares)	As At 31st March, 2023 (No. of Shares)
Equity Shares includes equity shares allotted as fully paid bonus shares by capitalisation of general reserves in the last five years.	72,93,149	12,00,000	0	0
Equity Shares allotted as fully paid pursuant to contracts for consideration other than cash	0	0	0	0
Equity Shares brought back by the company	0	0	0	0



Nitin



7. The Company had undertaken right issue and issued 5,00,000 equity shares having face value of Rs. 10 each at a premium of Rs. 60 each, by way of passing Board Resolution for allotment of shares dated 13th March, 2025.

8. Company does not have any Revaluation Reserve.

9. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.

10. The reconciliation of the number of shares outstanding as at: -

Particulars	As at			
	30-Sep-25	31-Mar-25	31-Mar-24	31-Mar-23
Number of shares outstanding at the beginning of the period	17,10,000	10,000	10,000	10,000
Add: Rights Shares issued during the period	-	5,00,000	-	-
Add: Bonus Shares issued during the year	72,93,149	12,00,000	-	-
Less: Shares Bought Back during the year	-	-	-	-
Total	90,03,149	17,10,000	10,000	10,000
Number of shares outstanding at the end of the period	90,03,149	17,10,000	10,000	10,000

11. The detail of shareholders holding more than 5% of Shares as at: -

Name of Share Holder	As at 30-Sep-2025	
	No. of Shares	%
Shivam Bhateja	30,59,270	33.98%
Divya Gandotra	30,59,270	33.98%
Raman Talwar	8,95,000	9.94%
PINNACLE INVESTMENTS	8,00,000	8.89%
SVPAN CONSULTANT PRIVATE LIMITED	8,00,000	8.89%

Name of Share Holder	As at 31-Mar-2025	
	No. of Shares	%
Shivam Bhateja	5,81,058	33.98%
Divya Gandotra	5,81,058	33.98%
Raman Talwar	5,35,100	31.29%

Name of Share Holder	As at 31-Mar-2024	
	No. of Shares	%
Shivam Bhateja	4,250	42.50%
Divya Gandotra	4,250	42.50%
Yogesh Gupta	1,500	15.00%

Name of Share Holder	As at 31-Mar-2023	
	No. of Shares	%
Shivam Bhateja	4,250	42.50%
Divya Gandotra	4,250	42.50%
Yogesh Gupta	1,500	15.00%

12. The detail of Shares held by Promoters: -

Name of Share Holder	As at 30-Sep-2025		
	No. of Shares	%	% Change during the Year
Shivam Bhateja	30,59,270	33.98%	0.00%
Divya Gandotra	30,59,270	33.98%	0.00%
Dushyant Gandotra	900	0.01%	0.00%

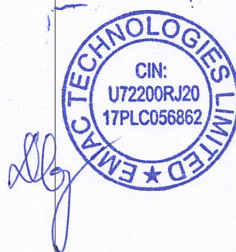


Name of Share Holder	As at 31-Mar-2025		
	No. of Shares	%	% Change during the Year
Shivam Bhateja	5,81,058	33.98%	-8.52%
Divya Gandotra	5,81,058	33.98%	-8.52%
Yogesh Gupta	-	-	-15.00%
Dushyant Gandotra	171	0.01%	0.01%

Name of Share Holder	As at 31-Mar-2024		
	No. of Shares	%	% Change during the Year
Shivam Bhateja	4,250	42.5%	0.00%
Divya Gandotra	4,250	42.5%	0.00%
Yogesh Gupta	1,500	15.0%	0.00%

Name of Share Holder	As at 31-Mar-2023		
	No. of Shares	%	% Change during the Year
Shivam Bhateja	4,250	42.5%	0.00%
Divya Gandotra	4,250	42.5%	0.00%
Yogesh Gupta	1,500	15.0%	0.00%

Reserves and Surplus	As at			
	30-Sep-2025	31-Mar-25	31-Mar-24	31-Mar-23
A) Capital Reserves				
Opening Balance	-	-	-	-
Add : Addition during the year	-	-	-	-
Closing Balance (A)	-	-	-	-
B) Securities Premium				
Opening Balance	-	-	-	-
Add : Addition during the year (on Issue of Right shares)	-	300.00	-	-
Less : Bonus Shares Issued	-	-	-	-
Closing Balance (B)	-	300.00	-	-
C) Surplus/(Deficit) in Restated Profit and Loss account				
Opening Balance	731.07	129.70	46.12	7.35
Add: Profit for the year	454.77	421.37	83.58	38.76
Less:- Bonus Shares Issued	(729.31)	(120.00)	-	-
Closing Balance (C)	456.52	431.07	129.70	46.12
Total Reserve and Surplus (A+B+C)	456.52	731.07	129.70	46.12



RESTATED STATEMENT OF LONG TERM AND SHORT TERM BORROWINGS
(All amount in lakhs INR unless otherwise stated)

Particulars	As at			
	30-Sep-25	31-Mar-25	31-Mar-24	31-Mar-23
Long Term Borrowings				
From Banks/Financial Institutions (Secured)	-	-	-	-
From Banks/Financial Institutions (Unsecured)	-	-	-	-
Total	-	-	-	-
Current maturities of long-term borrowings				
From Banks/Financial Institutions (Secured)	-	-	-	-
From Banks/Financial Institutions (Unsecured)	-	-	-	-
Short Term Borrowings				
Overdraft Unsecured (Corporate Credit Card)	3.23	0.75	0.43	0.03
Overdraft (Secured)	126.86	0.08	-	-
Total	130.09	0.83	0.43	0.03
The above amount includes:				
Secured Borrowings	126.86	0.08	-	-
Unsecured Borrowings	3.23	0.75	0.43	0.03

Note:

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV
3. Company has Corporate Credit cards issued in its own name which are continuously being used for funding operating expenses of company hence these are treated as overdraft facility only under short term borrowings by management.

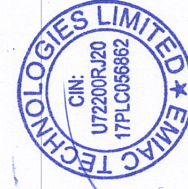


RESTATEMENT OF PRINCIPAL TERMS OF SECURED AND UNSECURED LOANS AND ASSETS CHARGED AS SECURITY
(All amount in lakhs INR unless otherwise stated)

As at 30th Sep 2025								
Name of Lender	Purpose	Sanctioned Amount	Rate of Interest	Number of installments (in months)	Security Offered	Outstanding amount as on 30.09.2025	Long-term portion as on 30.09.2025	Short-term portion as on 30.09.2025
ICICI Bank Ltd.	Overdraft - Working Capital	₹137.00 Lakhs	9.25% Floating	NA	Exclusive charge on: • Plot No. 123, Infiniti Homes, Sanganer, Jaipur (Owned by Director) • Plot No. 124, Infiniti Homes, Ajmer Road, Jaipur (Owned by Director) • Current Assets of company + Personal Guarantees of Shivam Bhatnagar, Divya Gandotra, Dushyant Gandotra (Directors of Company)	21.82		21.82
RBL Bank Ltd.	Overdraft Facility against Fixed Deposits	₹108.00 Lakhs	9.25 % (Higher FD Interest rate+1.15%)	NA	Secured against lien marked on Term Deposits of Company of ₹120 Lakhs	105.04		105.04
American Express Banking Corp	Overdraft (Corporate Credit card facility)	NA	NA	NA	Unsecured	3.23		3.23

As at 31st March 2025								
Name of Lender	Purpose	Sanctioned Amount	Rate of Interest	Number of installments (in months)	Security Offered	Outstanding amount as on 31.03.2025	Long-term portion as on 31.03.2025	Short-term portion as on 31.03.2025
RBL Bank Ltd.	Overdraft Facility against Fixed Deposits	153.00	9.25 % (Higher FD Interest rate+1.15%)	NA	Secured against Lien Marked on Term Deposits of Company of Rupees 170 lakhs	0.08		0.08
HDFC Bank Ltd.	Overdraft (Corporate Credit card facility)	NA	NA	NA	Unsecured	0.23		0.23
American Express Banking Corp	Overdraft (Corporate Credit card facility)	NA	NA	NA	Unsecured	0.51		0.51

As at 31st March 2024								
Name of Lender	Purpose	Sanctioned Amount	Rate of Interest	Number of installments (in months)	Security Offered	Outstanding amount as on 31.03.2024	Long-term portion as on 31.03.2024	Short-term portion as on 31.03.2024
HDFC Bank Ltd.	Overdraft (Corporate Credit card facility)	NA	NA	NA	Unsecured	0.43		0.43



As at 31st March 2023										
Name of Lender	Purpose	Sanctioned Amount	Rate of Interest	Number of installments (in months)	Security Offered	Outstanding amount as on 31.03.2023	Long-term portion as on 31.03.2023	Short-term portion as on 31.03.2023		
HDFC Bank Ltd.	Overdraft (Corporate Credit card facility)	NA	NA	NA	Unsecured	0.03		0.03		

Notes:

- The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
- The above statement should be read with the significant accounting policies and notes to restated summary, statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.
- Overdraft Loan Facility including Corporate Credit cards are considered as demand loan and treated as short term borrowings
- The period and amount of continuing default in repayment of principal and interest - NIL



RESTATED STATEMENT OF DEFERRED TAX (ASSETS) / LIABILITIES
(All amount in lakhs INR unless otherwise stated)

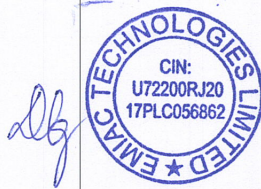
ANNEXURE - C

Particulars	As at			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
A. Calculation Deductible/Taxable Temporary Difference on WDV of Assets: -				
WDV as per IT Act	66.87	52.26	40.72	33.00
WDV as per Companies Act	48.68	38.19	32.86	27.24
Total Deductible Temporary Differences on WDV of Assets (DTA)	18.19	14.07	7.86	5.76
B. Calculation Deductible/Taxable Temporary Difference on other items: -				
a) Provision for Gratuity	20.46	21.82	12.75	9.02
b) Disallowed under section 43B (MSME Late Payments)	-	10.08	-	-
Total Deductible Temporary Differences on Provisions (DTA)	20.46	31.90	12.75	9.02
Total Deductible Temporary Differences (DTA) (A+B)	38.65	45.97	20.61	14.78
Tax Effect @ 26% (25% Tax +4% cess)				0.26
Tax Effect @ 25.17% (22% Tax +10% Surcharge +4% cess)*	0.25	0.25	0.25	
Closing Value of DTA	9.73	11.57	5.19	3.84
Less: Already Created DTA	11.57	5.19	3.84	1.08
DTA/DTL to be created	-1.84	6.38	1.35	2.76

*The company elected to exercise the option permitted under Section 115BAA of the Income Tax Act, 1961 as introduced by The Taxation Laws (Amendment) Ordinance, 2019 from financial year ended 31st March 2024 onwards. Accordingly, DTA/DTL has been computed with tax rate applicable under section 115BAA for financial year 2023-2024 and 2024-2025 and for period ended 30th September 2025.

Note:

- The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
- The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV



RESTATED STATEMENT OF LONG TERM PROVISIONS
(All amount in lakhs INR unless otherwise stated)

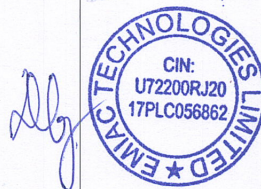
ANNEXURE - D

Particulars	As at			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Provision for Employee Benefits:				
Long Term Gratuity Provision*	17.99	19.27	11.59	8.27
Other Provision	-	-	-	-
TOTAL	17.99	19.27	11.59	8.27

* Refer Note 3 under Anxx. Z

Note:

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV



RESTATED STATEMENT OF TRADE PAYABLES
(All amount in lakhs INR unless otherwise stated)

PARTICULARS	As at			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Trade Payables				
Micro, Small and Medium Enterprises	37.40	10.08	54.65	-
Trade Payables Others	66.31	543.64	54.89	20.18
Total	103.71	553.72	109.54	20.18

Notes

- The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
- The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.
- Amount due to entities covered under Micro, Small and Medium Enterprises as defined in the Micro, Small, Medium Enterprises Development Act, 2006, have been identified on the basis of information available with the Company. Information given related to trade payable (MSME and Others) are provided by the organisation and relied upon by auditor.
- The Ageing Analysis of Trade Payables is there in Annexure-EA

***Total outstanding dues of micro enterprises and small enterprises**

The Ministry of Micro, Small and Medium Enterprises has issued an office memorandum dated August 26, 2008 which recommends that the micro and small enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum. Accordingly, the disclosure in respect of the amount payable to such enterprises as at 30th September 2025, 31 March 2025, March 31, 2024 and March 31, 2023 has been made in the Restated financial statements based on information received and available with the Company. Further in view of the management of company, the impact of interest, if any, that may be payable in accordance with the provisions of the Micro, Small and Medium Enterprises Development Act, 2006 ('The MSMED Act') is not expected to be material. The Company has not received any claim for interest from any supplier. The same has been relied upon by the auditors.

Particulars	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
The amount remaining unpaid to micro and small suppliers as at end of the year				
- Principal amount due to micro and small enterprises	37.40	10.08	54.65	-
- Interest due on above	-	-	-	-
The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006.	-	-	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006	-	-	-	-

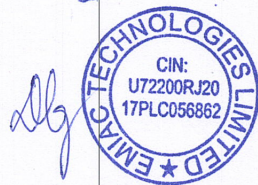


RESTATED AGEING ANALYSIS OF TRADE PAYABLES
(All amount in lakhs INR unless otherwise stated)

Particulars	As at			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
(1) Undisputed considered Good (Other Than MSME)				
Less than 1 year	65.63	543.08	54.74	20.18
1-2 years	0.68	0.56	0.14	-
2-3 years	-	-	-	-
More than 3 years	-	-	-	-
Total (1)	66.31	543.64	54.89	20.18
(1a) Undisputed considered Good (MSME)				
Less than 1 year	37.40	10.08	54.65	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
More than 3 years	-	-	-	-
Total (1a)	37.40	10.08	54.65	-
(2) Undisputed considered Doubtful				
Less than 1 year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
More than 3 years	-	-	-	-
Total (2)	-	-	-	-
(3) Disputed considered Good				
Less than 1 year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
More than 3 years	-	-	-	-
Total (3)	-	-	-	-
(4) Disputed considered Doubtful				
Less than 1 year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
More than 3 years	-	-	-	-
Total (4)	-	-	-	-
Overall Total (1+2+3+4)	103.71	553.72	109.54	20.18

Notes

- The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
- The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.



RESTATED STATEMENT OF OTHER CURRENT LIABILITIES AND SHORT TERM PROVISIONS
(All amount in lakhs INR unless otherwise stated)

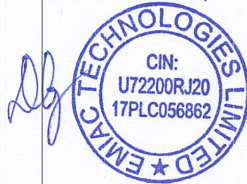
PARTICULARS	As at			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Other Current Liabilities:				
Statutory liabilities:				
TDS Payable	8.88	10.29	4.47	2.76
GST Payable	59.31	64.49	9.44	5.72
ESI Contribution Payable	0.04	0.02	-	-
EPF Contribution Payable	0.59	-	-	-
Other Liabilities:				
Salary Payable	9.17	4.82	18.75	25.38
Director Remuneration Payable	5.86	-	-	9.40
Advance from customers	153.42	100.83	6.31	4.26
Director Reimbursement payable	4.29	3.03	6.50	3.38
Professional Expenses payable	-	-	1.78	10.61
Freelancers Expenses Payable	-	2.50	13.90	6.82
Commission Expenses payable	-	-	3.68	5.40
Expenses payable	1.51	3.78	-	0.51
Total	243.07	189.76	64.82	74.24
Short-Term Provisions				
Current Tax Provision (Net of Advance Tax and TDS)	148.99	23.98	-	-
Audit Fee Payable	5.30	0.80	0.50	0.30
Provision for Employee Benefits (Gratuity)*	2.47	2.54	1.16	0.75
ESIC Demand Inspection Payable**	-	0.73	-	-
Total	156.76	28.06	1.66	1.05

* Refer Note 3 under Anxx. Z

**The company was required to take registration under Employees State Insurance Act, 1948 during the period ended 31st March 2021 as number of employees already crossed the threshold limit of 10 for applicability of registering under Employees State Insurance Act, 1948 during financial year 2020-2021. The company has obtained registration under said Act during financial year 2024-2025 in Oct month and started regular compliance under Employees State Insurance Act from Oct 2024 onwards. Company Received ESIC Insection for FY 2020-21 to FY 2024-2025 on 17/04/2025 in which demand for ESIC of said years were estimated for Rs 72934/-. This demand was deposited by company on 10/06/2025 after issuance of C-18 (Actual) by ESIC Department. Company has booked provision for this ESIC inspection demand in financials year ending 31st march 2025.

Notes

- The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
- The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.



RESTATED STATEMENT OF PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

ANNEXURE - G

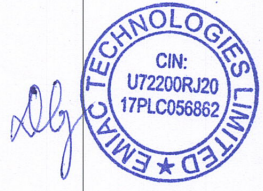
(All amount in lakhs INR unless otherwise stated)

PARTICULARS	As at			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS				
PROPERTY, PLANT AND EQUIPMENT	48.67	38.16	32.82	27.16
Intangible Assets	0.02	0.02	0.04	0.08
Total Tangible and Intangible Assets	48.68	38.19	32.86	27.24

* For Details Refer Annx-GA

Notes:

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.



RESTATED DETAIL STATEMENT OF PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS
(All amount in lakhs INR unless otherwise stated)
For the half Year ended 30th September 2025

ANNEXURE - GA

S. No	Particulars	GROSS BLOCK			DEPRECIATION / AMORTIZATION				NET BLOCK		
		As at April 1st, 2025	Addition during the half Year	Ded. / Adj. During The Half Year	As at September 30th, 2025	Upto March 31st, 2025	For the half year ended 30th September 2025	Ded. / Adj. during the half Year	Upto September 30th, 2025	As at September 30th, 2025	As at March 31st, 2025
(A)	PROPERTY, PLANT AND EQUIPMENT										
1	Computer	41.01	-	-	41.01	32.73	2.35	-	35.07	5.93	8.28
2	Furniture	25.61	8.71	-	34.32	6.49	3.51	-	10.00	24.32	19.13
3	Office Equipment	21.22	12.23	-	33.45	12.21	4.30	-	16.52	16.93	9.01
4	Vehicle	5.60	-	-	5.60	3.85	0.27	-	4.12	1.48	1.75
	TOTAL (A)	93.44	20.94	-	114.38	55.27	10.44	-	65.71	48.67	38.16
(B)	INTANGIBLE ASSTES										
1	Sever and Domain	1.53	-	-	1.53	1.51	0.01	-	1.51	0.02	0.02
	TOTAL (B)	1.53	-	-	1.53	1.51	0.01	-	1.51	0.02	0.02
	TOTAL (A+B)	94.97	20.94	-	115.91	56.78	10.44	-	67.22	48.68	38.19

For Financial Year Ended 31st March 2025

S. No	Particulars	GROSS BLOCK			DEPRECIATION / AMORTIZATION				NET BLOCK		
		As at April 1st, 2024	Addition during the Year	Ded. / Adj. During The Year	As at March 31st, 2025	Upto March 31st, 2024	For the financial Year 2024-2025	Ded. / Adj. during the Year	Upto March 31st, 2025	As at March 31st, 2025	As at March 31st, 2024
(A)	PROPERTY, PLANT AND EQUIPMENT										
1	Computer	38.53	2.47	-	41.01	22.11	10.62	-	-	-	-
2	Furniture	11.41	14.20	-	25.61	4.30	2.19	-	32.73	8.28	16.42
3	Office Equipment	14.26	6.96	-	21.22	7.53	4.69	-	6.49	19.13	7.11
4	Vehicle	5.60	-	-	5.60	3.05	0.80	-	12.21	9.01	6.73
	TOTAL (A)	69.80	23.64	-	93.44	36.98	18.29	-	55.27	38.16	25.55
(B)	INTANGIBLE ASSTES										
1	Sever and Domain	1.53	-	-	1.53	1.49	0.02	-	1.51	0.02	0.04
	TOTAL (B)	1.53	-	-	1.53	1.49	0.02	-	1.51	0.02	0.04
	TOTAL (A+B)	71.33	23.64	-	94.97	38.47	18.31	-	56.78	38.19	32.86

For Financial Year Ended 31st March 2024

S. No	Particulars	GROSS BLOCK			DEPRECIATION / AMORTIZATION				NET BLOCK		
		As at April 1st, 2023	Addition during the Year	Ded. / Adj. During The Year	As at March 31st, 2024	Upto March 31st, 2023	For the financial Year 2023-2024	Ded. / Adj. during the Year	Upto March 31st, 2024	As at March 31st, 2024	As at March 31st, 2023
(A)	PROPERTY, PLANT AND EQUIPMENT										
1	Computer	24.32	14.21	-	38.53	17.03	5.08	-	-	-	-
2	Furniture	11.41	-	-	11.41	1.81	2.48	-	22.11	16.42	7.29
3	Office Equipment	10.43	3.84	-	14.26	3.86	3.67	-	4.30	7.11	9.59
4	Vehicle	5.60	-	-	5.60	1.89	1.16	-	7.53	6.73	6.57
	TOTAL (A)	51.76	18.04	-	69.80	24.60	12.39	-	36.98	32.82	27.16
(B)	INTANGIBLE ASSTES										
1	Sever and Domain	1.53	-	-	1.53	1.45	0.04	-	1.49	0.04	0.08
	TOTAL (B)	1.53	-	-	1.53	1.45	0.04	-	1.49	0.04	0.08
	TOTAL (A+B)	53.29	18.04	-	71.33	26.05	12.42	-	38.47	32.86	27.24

For Financial Year Ended 31st March 2023

S. No	Particulars	GROSS BLOCK			DEPRECIATION		NET BLOCK				
		As at April 1st, 2022	Addition during the Year	Ded. / Adj. During The Year	As at March 31st, 2023	Upto March 31st, 2022	For the financial Year 2022-2023	Ded. / Adj. during the Year	Upto March 31st, 2023	As at March 31st, 2023	As at March 31st, 2022
(A)	PROPERTY, PLANT AND EQUIPMENT										
1	Computer	17.45	6.87	-	24.32	12.33	4.70	-	-	-	-
2	Furniture	3.14	8.27	-	11.41	1.10	0.71	-	17.03	7.29	5.12
3	Office Equipment	4.12	6.31	-	10.43	2.45	1.40	-	1.81	9.59	2.04
4	Vehicle	5.60	-	-	5.60	0.21	1.68	-	3.86	6.57	1.66
	TOTAL (A)	30.31	21.45	-	51.76	16.09	8.50	-	1.89	3.71	5.39
(B)	INTANGIBLE ASSTES										
1	Sever and Domain	1.53	-	-	1.53	1.39	0.06	-	24.60	27.16	14.22
	TOTAL (B)	1.53	-	-	1.53	1.39	0.06	-	1.45	0.08	0.14
	TOTAL (A+B)	31.84	21.45	-	53.29	17.48	8.57	-	26.05	27.24	14.36



RESTATED STATEMENT OF OTHER NON-CURRENT ASSETS AND LONG TERM LOANS AND ADVANCES
(All amount in lakhs INR unless otherwise stated)

PARTICULARS	As at			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
OTHER NON-CURRENT ASSETS				
Security Deposit	203.15	203.15	0.67	0.67
Other Bank Balances FD	-	9.16	50.00	-
Fixed deposit having remaining maturity of more than 12 months				
Total	203.15	212.31	50.67	0.67
LONG TERM LOANS AND ADVANCES				
Unsecured, Considered Good unless otherwise stated				
Capital Advance for Property, Plant and Equipment	1.34	13.49	-	-
Total	1.34	13.49	-	-

Note:-

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.

Mishra



Sh



ANNEXURE - I

RESTATED STATEMENT OF CURRENT INVESTMENT .
(All amount in lakhs INR unless otherwise stated)

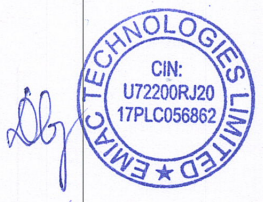
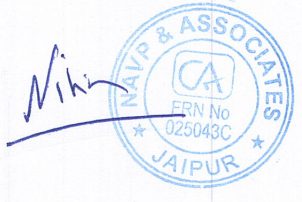
PARTICULARS	As at			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Investment in Unquoted shares	-	-	-	-
Investment in Equity shares (Quoted Investment)*	25.76	63.37	18.13	-
Investment in Mutual Funds (Quoted Investment)*	8.18	5.96	-	-
Total	33.94	69.32	18.13	-

* Valued at lower of cost or fair value at period end

For Details Refer Annx-IA

Notes:

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV



RESTATED STATEMENT OF DETAILS OF CURRENT INVESTMENT

(All amount in lakhs INR unless otherwise stated)

For the year ended 30th September 2025

Equity share scrip Code	Closing Number Of shares as on 30/09/2025	Cost Per Share (In Rupees)	Total Investment Cost (Rupees In Lakhs)	Fair Market Value Per Share as on 30/09/2025	Total Market Value as on 30/09/2025 (Rupees In Lakhs)	Cost or Fair Market value which is lower (Rupees In Lakhs)
ADANIENSOL	100.00	812.83	0.81	871.60	0.87	0.81
ARE&M	50.00	1,007.00	0.50	989.25	0.49	0.49
ASIANPAINT	10.00	2,324.60	0.23	2,350.15	0.24	0.23
CDSL	50.00	1,327.97	0.66	1,458.60	0.73	0.66
CGPOWER	100.00	601.89	0.60	740.85	0.74	0.60
CUMMINSIND	10.00	2,799.82	0.28	3,926.75	0.39	0.28
CYIENT	10.00	1,465.40	0.15	1,146.45	0.11	0.11
DRREDDY	10.00	1,185.50	0.12	1,223.70	0.12	0.12
ENGINEERSIN	2,000.00	237.18	4.74	193.00	3.86	3.86
EXIDEIND	100.00	382.72	0.38	390.80	0.39	0.38
HCLTECH	193.00	1,765.21	3.41	1,385.00	2.67	2.67
HEG	100.00	401.45	0.40	505.10	0.51	0.40
HERITGFOOD	100.00	402.30	0.40	482.75	0.48	0.40
HEROMOTOCO	1.00	4,062.55	0.04	5,474.35	0.05	0.04
HFCL	500.00	96.12	0.48	72.86	0.36	0.36
HINDCOPPER	200.00	234.50	0.47	329.40	0.66	0.47
HPL	500.00	574.00	2.87	455.80	2.28	2.28
IRB	500.00	231.80	1.16	148.75	0.74	0.74
IREDA	2,000.00	51.65	1.03	41.20	0.82	0.82
JSWENERGY	100.00	479.05	0.48	531.00	0.53	0.48
JSWINFRA	200.00	252.83	0.51	315.20	0.63	0.51
KFINTECH	10.00	1,178.40	0.12	1,052.15	0.11	0.11
KPIGREEN	25.00	370.10	0.09	438.65	0.11	0.09
KPITTECH	10.00	1,344.30	0.13	1,089.85	0.11	0.11
MOTHERSON	375.00	86.93	0.33	105.63	0.40	0.33
MPHASIS	25.00	2,811.79	0.70	2,653.70	0.66	0.66
MUTHOOTFIN	25.00	2,117.00	0.53	3,075.75	0.77	0.53
NATIONALUM	100.00	198.46	0.20	213.95	0.21	0.20
NCC	200.00	230.10	0.46	207.55	0.42	0.42
OLECTRA	5.00	1,318.00	0.07	1,553.20	0.08	0.07
PIIND	9.00	3,373.30	0.30	3,515.65	0.32	0.30
PRVINOX	50.00	1,055.20	0.53	1,075.60	0.54	0.53
TATAMOTORS	100.00	710.05	0.71	680.45	0.68	0.68
TATAPOWER	600.00	385.76	2.31	388.75	2.33	2.31
TATASTEEL	1,000.00	132.75	1.33	168.70	1.69	1.33
TEJASNET	25.00	897.80	0.22	585.25	0.15	0.15
TITAN	20.00	3,570.05	0.71	3,367.40	0.67	0.67
TRENT	10.00	5,809.00	0.58	4,678.60	0.47	0.47
WAAREENER	3.00	2,203.03	0.07	3,327.90	0.10	0.07
Total (A)			29.13		27.50	25.76

Mutual Fund Name	Closing Number Of units as on 30/09/2025	Cost Per Share (In Rupees)	Total Investment Cost (Rupees In Lakhs)	Fair Market Value Per Unit as on 30/09/2025	Total Market Value as on 30/09/2025 (Rupees In Lakhs)	Cost or Fair Market value which is lower (Rupees In Lakhs)
360 ONE Mutual Fund	781.05	48.01	0.38	45.97	0.36	0.36
Kotak Mahindra Mutual Fund	281.88	133.03	0.38	135.35	0.38	0.38
Mirae Asset Mutual Fund	1,289.16	107.74	1.40	111.53	1.44	1.40
PPFAS Mutual Fund	7,516.92	79.69	6.05	84.40	6.34	6.05
Total (B)			8.20		8.52	8.18
Total (A+B)			37.33		36.02	33.94



For the year ended 31st March 2025

Equity share scrip Code	Closing Number Of shares as on 31/03/2025	Cost Per Share (In Rupees)	Total Investment Cost (Rupees In Lakhs)	Fair Market Value Per Share as on 31/03/2025 (In Rupees)	Total Market Value as on 31/03/2025 (Rupees In Lakhs)	Cost or Fair Market value which is lower (Rupees In Lakhs)
AARTIND	200.00	429.05	0.86	390.50	0.78	0.78
ADANIENSOL	100.00	812.83	0.81	871.50	0.87	0.81
ADANIEMT	309.00	2,431.41	7.51	2,321.75	7.17	7.17
ADANIGREEN	633.00	1,120.04	7.09	949.55	6.01	6.01
APARINDS	5.00	7,171.05	0.36	5,537.60	0.28	0.28
ARE&M	50.00	1,007.00	0.50	1,003.00	0.50	0.50
ASIANPAINT	10.00	2,324.60	0.23	2,337.70	0.23	0.23
BSE	10.00	5,415.20	0.54	5,479.80	0.55	0.54
CAMS	50.00	3,678.50	1.84	3,715.00	1.86	1.84
CDSL	50.00	1,327.97	0.66	1,220.05	0.61	0.61
CESC	500.00	136.10	0.68	153.80	0.77	0.68
CGPOWER	100.00	601.89	0.60	638.35	0.64	0.60
CUMMINSIND	10.00	2,799.82	0.28	3,050.00	0.31	0.28
CYIENT	10.00	1,465.40	0.15	1,264.00	0.13	0.13
DRREDDY	10.00	1,185.50	0.12	1,144.05	0.11	0.11
EXIDEIND	100.00	382.72	0.38	360.35	0.36	0.36
HCLTECH	193.00	1,765.21	3.41	1,590.95	3.07	3.07
HEG	100.00	401.45	0.40	483.70	0.48	0.40
HERITGFOOD	100.00	402.30	0.40	385.20	0.39	0.39
HEROMOTOCO	1.00	4,062.55	0.04	3,722.10	0.04	0.04
HFCL	500.00	96.12	0.48	79.02	0.40	0.40
HINDCOPPER	200.00	234.50	0.47	220.60	0.44	0.44
ICIGIGI	100.00	1,888.96	1.89	1,792.10	1.79	1.79
IFEX	200.00	177.00	0.35	175.65	0.35	0.35
INDUSTOWER	200.00	351.50	0.70	334.10	0.67	0.67
IRB	2,000.00	57.95	1.16	45.13	0.90	0.90
IREDA	500.00	206.60	1.03	160.60	0.80	0.80
JIOFIN	250.00	229.81	0.57	227.40	0.57	0.57
JSWENERGY	100.00	479.05	0.48	537.70	0.54	0.48
JSWINFRA	200.00	252.83	0.51	319.75	0.64	0.51
KAYNES	30.00	4,957.47	1.49	4,741.35	1.42	1.42
KFINTTECH	10.00	1,178.40	0.12	1,029.95	0.10	0.10
KPIGREEN	25.00	370.10	0.09	408.90	0.10	0.09
KPITTECH	10.00	1,344.30	0.13	1,307.55	0.13	0.13
MCX	15.00	5,656.00	0.85	5,310.80	0.80	0.80
MOTHERSON	250.00	130.40	0.33	131.00	0.33	0.33
MPHASIS	25.00	2,811.79	0.70	2,500.75	0.63	0.63
MUTHOOTFIN	25.00	2,117.00	0.53	2,381.80	0.60	0.53
NATIONALUM	100.00	198.46	0.20	175.55	0.18	0.18
NBCC	1,000.00	96.27	0.96	81.89	0.82	0.82
NCC	200.00	230.10	0.46	209.50	0.42	0.42
OLECTRA	5.00	1,318.00	0.07	1,167.25	0.06	0.06
PIIND	9.00	3,373.30	0.30	3,424.30	0.31	0.30
PVRINOX	50.00	1,055.20	0.53	913.55	0.46	0.46
TATAMOTORS	100.00	710.05	0.71	674.05	0.67	0.67
TATAPOWER	323.00	362.13	1.17	375.40	1.21	1.17
TATASTEEL	1,000.00	132.75	1.33	154.25	1.54	1.33
TECHERA	16,000.00	172.45	27.59	129.95	20.79	20.79
TEJASNET	25.00	897.80	0.22	759.95	0.19	0.19
TITAN	20.00	3,570.05	0.71	3,063.80	0.61	0.61
TRENT	10.00	5,809.00	0.58	5,311.05	0.53	0.53
WAAREEENER	3.00	2,203.03	0.07	2,405.80	0.07	0.07
Total (A)			73.66		64.22	63.37

Mutual Fund Name	Closing Number Of units as on 31/03/2025	Cost Per Unit (In Rupees)	Total Investment Cost (Rupees In Lakhs)	Fair Market Value Per Unit as on 31/03/2025 (In Rupees)	Total Market Value as on 31/03/2025 (Rupees In Lakhs)	Cost or Fair Market value which is lower
360 ONE Mutual Fund	781.05	48.01	0.38	44.03	0.34	0.34
Kotak Mahindra Mutual Fund	281.88	133.03	0.38	118.16	0.33	0.33
Mirae Asset Mutual Fund	742.49	107.74	0.80	104.64	0.78	0.78
PPFAS Mutual Fund	5,709.75	79.69	4.55	78.89	4.50	4.50
Total (B)			6.10		5.96	5.96
Total (A+B)			79.76		70.18	69.32

For the year ended 31st March 2024

Equity share scrip Code	Closing Number Of shares as on 31/03/2024	Cost Per Share (In Rupees)	Total Investment Cost (Rupees In Lakhs)	Fair Market Value Per Share as on 31/03/2024 (In Rupees)	Total Market Value as on 31/03/2024 (Rupees In Lakhs)	Cost or Fair Market value which is lower (Rupees In Lakhs)
AKCAPIT	1,992.00	910.10	18.13	912.45	18.18	18.13

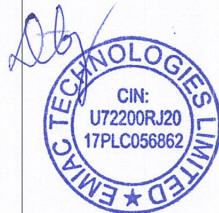


RESTATED STATEMENT OF TRADE RECEIVABLES
(All amount in lakhs INR unless otherwise stated)

PARTICULARS	As at			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Outstanding for a period exceeding six months (Unsecured and considered Good)				
From Directors/Promoters/Promoter Group/Associates/ Relatives of Directors/ Group Companies.	-	-	-	-
Others	189.83	1.94	28.17	15.59
Outstanding for a period not exceeding 6 months (Unsecured and considered Good)				
From Directors/Promoters/Promoter Group/Associates/ Relatives of Directors/ Group Companies.	-	-	-	-
Trade Receivables Others	1,034.56	766.62	118.07	61.06
Total	1224.39	768.56	146.24	76.65

Note:-

- The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
- The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II and III and IV.
- List of persons/entities classified as 'Promoters' and 'Group Companies' has been determined by the Management and relied upon by the Auditors. The Auditors have not performed any procedure to determine whether the list is accurate and complete.
- Ageing Analysis of Trade Receivables is there in Annexure-JA
- Trade Receivables include no dues from companies (September 30, 2025: Rs. Nil; March 31, 2025: Rs. Nil; March 31, 2024: Rs. Nil; March 31, 2023: Rs. Nil) in which directors of the Company are director.
- Trade Receivables are non-interest bearing.



RESTATED AGEING ANALYSIS OF TRADE RECEIVABLES
(All amount in lakhs INR unless otherwise stated)

Particulars	As at			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
(1) Undisputed considered Good				
Less than 6months	1034.56	766.62	118.07	61.06
6 months to 1 year	189.32	0.87	14.94	9.65
1-2 years	0.51	1.07	12.60	5.70
2-3 years	-	-	0.63	0.24
More than 3 years	-	-	-	-
Total (1)	1,224.39	768.56	146.24	76.65
(2) Undisputed considered Doubtful				
Less than 6months	-	-	-	-
6 months to 1 year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
More than 3 years	-	-	-	-
Total (2)	-	-	-	-
(3) Disputed considered Good				
Less than 6months	-	-	-	-
6 months to 1 year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
More than 3 years	-	-	-	-
Total (3)	-	-	-	-
(4) Disputed considered Doubtful				
Less than 6months	-	-	-	-
6 months to 1 year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
More than 3 years	-	-	-	-
Total (4)	-	-	-	-
Overall Total (1+2+3+4)	1,224.39	768.56	146.24	76.65

Notes

- The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
- The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.



RESTATED STATEMENT OF CASH & BANK BALANCES
(All amount in lakhs INR unless otherwise stated)


PARTICULARS	As at			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Cash in Hand	0.08	9.34	8.94	4.11
Balances with Banks:				
- In Current Accounts	109.90	270.91	19.04	3.65
- Other Bank Balances *	145.03	184.78	12.40	19.96
Total	255.01	465.04	40.38	27.71

* Fixed Deposit having original maturity more than 3 months but remaining maturity less than 12 months

Note:-

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.

Nitin


[Signature]


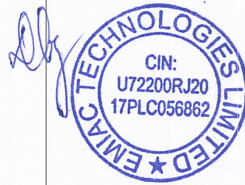
RESTATED STATEMENT OF SHORT-TERM LOANS AND ADVANCES
(All amount in lakhs INR unless otherwise stated)

PARTICULARS	As at			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Unsecured, Considered Good unless otherwise stated				
Advances given to Directors/Promoters/Promoter Group/Associates/ Relatives of Directors/ Group Companies	-	-	-	-
Salary Advance to Directors	-	-	0.14	1.36
Others :				
Salary Advance to Employees	-	-	1.40	3.29
Advance to Suppliers	148.96	0.10	0.66	0.77
Balances with IIFL Broker account	13.61	0.49	(0.00)	-
Credit Card receivable Balance*	-	-	-	0.20
Prepaid Expenses	2.34	2.83	0.40	0.59
Balances with revenue authority				
Incometax Refund Receivables	-	-	1.65	7.19
GST Receivable	66.03	110.43	20.76	1.13
GST Pre Deposit under Appeal	0.10	-	-	-
Total	231.03	113.84	25.01	14.53

* The company has repaid the corporate credit card outstanding balance in excess to ICICI Bank and the amount so paid in excess is considered as receivable in the books of accounts.

Note:-

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.
3. List of persons/entities classified as 'Promoters' and 'Promoter Group Companies' has been determined by the Management and relied upon by the Auditors. The Auditors have not performed any procedure to determine whether the list is accurate and complete.



RESTATED STATEMENT OF OTHER CURRENT ASSETS
(All amount in lakhs INR unless otherwise stated)

PARTICULARS	As at			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Interest accrued on deposits	1.14	1.38	0.26	0.23
Dividend Receivables	0.04	-	-	-
Total	1.18	1.38	0.26	0.23

Notes:

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.

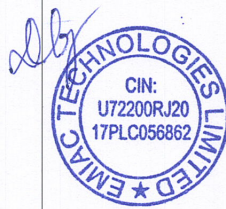


RESTATED STATEMENT OF REVENUE FROM OPERATIONS
(All amount in lakhs INR unless otherwise stated)

Particulars	For the period ended			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Sale of Services	1412.31	1,986.08	533.43	295.38
Domestic sales	936.25	1,408.86	500.49	267.15
Export sales	476.06	577.22	32.94	28.23
Less:- Discount Allowed	0.00	0.46	1.63	1.21
Total	1,412.31	1,985.62	531.80	294.17

Notes:

1. The figures disclosed above are based on the restated Profit and Loss Statement of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.



RESTATED STATEMENT OF OTHER INCOME
(All amount in lakhs INR unless otherwise stated)

Particulars	For the period ended			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Related and Recurring Income				
FD Interest Income	7.46	11.70	2.17	0.70
Related and Non-Recurring Income:				
Miscellaneous Receipts	0.05	0.03	0.24	0.16
Interest on Income tax Refund	-	0.17	0.47	-
Dividend from Equity shares investments	0.23	0.39	-	-
Profit on sale on investment	7.07	7.78	3.69	-
Exchange Gain on Currency Fluctuations	13.25	-	-	-
Reversal of MTM Unrealized Loss Equity Investment & Mutual fund	7.05	-	-	-
Gratuity Actuarial Gain*	1.36	-	-	-
Total	36.48	20.07	6.58	0.86

* During the half-year ending on September 30, 2025, the company registered under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, and restructured its salary breakdown. As a result of this restructuring, the salary used for gratuity valuation has changed. Consequently, an independent actuarial valuation of the gratuity liability for the half-year ended September 30, 2025, was conducted, leading to the reversal of the existing gratuity provision, which has been recognized as a gain in the profit and loss account.

Notes:

1. The classification of other income as recurring/not-recurring, related/not-related to business activity is based on the current operations and business activity of the Company as determined by the management.
2. The figures disclosed above are based on the restated Profit and Loss Statement of the Company.
3. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.



RESTATED STATEMENT OF EMPLOYEE BENEFIT EXPENSES
(All amount in lakhs INR unless otherwise stated)

Particulars	For the period ended			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
EMPLOYEES BENEFIT EXPENSES:				
Salaries and Employee Wages	36.95	54.84	52.04	52.96
Director Remuneration	24.00	28.00	24.00	17.00
Staff Welfare Expenses	2.27	5.89	3.29	4.94
Employer Contribution ESI	0.09	0.08	-	-
Employer Contribution EPF	0.76	-	-	-
Gratuity Expenses	-	9.07	3.73	3.01
Total	64.07	97.88	83.07	77.91

Notes:

1. The figures disclosed above are based on the restated Profit and Loss Statement of the Company.

2. The above statement should be read with the significant accounting policies and notes to restated summary, statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.



RESTATED STATEMENT OF FINANCE COSTS
(All amount in lakhs INR unless otherwise stated)

Particulars	For the period ended			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
FINANCE COSTS:				
Bank Interest	1.61	0.08	-	0.04
Interest On GST	0.00	0.02	0.01	0.13
Interest on TDS	0.04	0.21	0.23	0.16
Corporate Credit Card Charges	0.43	0.43	0.60	0.65
Loan Processing & service fee	0.44	-	-	0.21
Total	2.51	0.74	0.84	1.18

Notes:

- The figures disclosed above are based on the restated Profit and Loss Statement of the Company.
- The above statement should be read with the significant accounting policies and notes to restated summary, statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.



RESTATEMENT OF DEPRECIATION & AMORTIZATION EXPENSES
(All amount in lakhs INR unless otherwise stated)

Particulars	For the period ended			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Depreciation on Property, Plant & Equipment	10.44	18.29	12.39	8.50
Amortization on Intangible Assets	0.01	0.02	0.04	0.06
Total	10.44	18.31	12.42	8.57

RESTATEMENT OF ADVERTISEMENT & MARKETING EXPENSES

Particulars	For the period ended			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Advertising And Marketing	634.98	1,073.87	134.20	17.06
Overseas Advertisement	0.26	0.21	-	-
Total	635.24	1,074.07	134.20	17.06

RESTATEMENT OF OTHER EXPENSES
(All amount in lakhs INR unless otherwise stated)

Particulars	For the period ended			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
OTHER EXPENSES:				
Auditor's Remunerations*	5.00	0.80	0.50	0.30
Bank Fees and Charges	2.03	0.38	0.16	0.19
Bad Debts	-	-	-	0.18
Commission paid	-	21.09	13.79	20.12
Conveyance Charge	0.26	1.26	0.17	-
Electricity Exp	10.20	1.52	1.06	0.10
Event Expense	-	1.24	1.23	8.07
Excess GST ITC w/off	-	-	0.02	-
Exchange Loss on Currency Fluctuations	-	2.96	0.02	0.33
Late Fees on GST	0.00	0.00	0.00	0.06
IFFI Broker Account charges	0.45	1.27	0.34	-
Late Fees on TDS	0.00	0.03	0.07	0.01
IT and Software subscription	16.89	19.03	6.45	5.97
Office Expenses	1.67	2.31	4.15	3.37
Miscellaneous expenses	0.06	0.84	0.16	1.89
Printing and Stationery	-	0.04	0.28	0.01
Professional Charges	13.56	24.36	12.14	26.74
Freelancing Contract Services	62.40	113.12	145.94	52.01
Rent Expense	7.20	4.91	3.21	0.98
Repairs and Maintenance	1.12	0.06	0.08	0.41
Telephone & Internet Expense	0.87	0.84	0.82	0.38
Business tour, travel and Lodging Expense	7.27	12.73	5.80	7.99
MCA Filing fee and stamp duty	0.78	20.45	0.03	0.05
Loss on F&O trading	-	0.42	-	-
MTM Unrealized Loss Equity Investment & Mutual fund	-	10.44	-	-
ESIC Inspection demand (Refer Note 3 below)	-	0.73	-	-
Donations**	-	-	-	10.00
Total	129.78	240.83	196.42	139.14
*Payment to Auditor's:				
Statutory Audit Fee	-	0.50	0.35	0.30
Tax Audit Fee	-	0.30	0.15	-
Report on Restated Financial Statements	4.00	-	-	-
Audit for period ended 30th September 2025	1.00	-	-	-
Total	5.00	0.80	0.50	0.30

** Donations Break-up

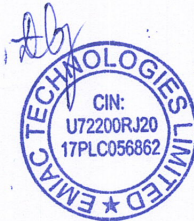
Donation to Political Party	-	-	-	10.00
-----------------------------	---	---	---	-------

Notes:

1. The figures disclosed above are based on the restated Profit and Loss Statement of the Company.

2. The above statement should be read with the significant accounting policies and notes to restated summary, statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.

3. The company was required to take registration under Employees State Insurance Act, 1948 during the period ended 31st March 2021 as number of employees already crossed the threshold limit of 10 for applicability of registering under Employees State Insurance Act, 1948 during financial year 2020-2021. The company has obtained registration under said Act during financial year 2024-2025 in Oct month and started regular compliance under Employees State Insurance Act from Oct 2024 onwards. Company Received ESIC Insection for FY 2020-21 to FY 2024-2025 on 17/04/2025 in which demand for ESIC of said years were estimated for Rs 72934/-. This demand was deposited by company on 10/06/2025 after issuance of C-18 (Actual) by ESIC Department. Company has booked provision for this ESIC inspection demand in financials year ending 31st march 2025.



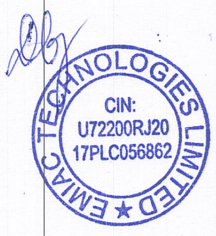
RESTATED STATEMENT OF CAPITALISATION
(All amount in lakhs INR unless otherwise stated)

Particulars	Pre-Issue 30-Sep-25	Post-Issue(*)
Borrowings		
Short Term Debts (Refer Note 1)	130.09	-
Long Term Debts (Refer Note 2)	-	-
Total Debt	130.09	-
Shareholders' Fund (Equity)		
Share Capital	900.31	-
Reserves & Surplus as restated	456.52	-
Total Shareholders' Fund (Equity)	1356.84	-
Long Term Debt/Equity	-	-
Total Debt/Equity	0.096	-

* Cannot be determined as Issue price has not been finalized.

Notes:

1. Short term Debts represent which are expected to be paid/payable within 12 months and includes installment of term loans repayable within 12 months.
2. Long term Debts represent debts other than Short term Debts as defined above.
3. The figures disclosed above are based on restated statement of Assets and Liabilities of the Company as at 30/09/2025.
4. The above statement should be read with the significant accounting policies and notes to restated summary, statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.



RESTATEMENT OF TAX SHELTERS
(All amount in lakhs INR unless otherwise stated)

Particulars	For the year ended			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Net Profit/(Loss) before taxes (A)	606.75	573.85	111.44	51.16
Tax Rate Applicable % (including Surcharge, if applicable and cess)	25.17%	25.17%	25.17%	26.00%
Minimum Alternate Taxes (MAT)	N/A	N/A	N/A	15.60%
Adjustments:				
Add: Depreciation as per companies act 2013	10.44	18.31	12.42	8.57
Add: Expenditure on Account of Interest on Delay payment of Income Tax and TDS	0.04	0.21	0.23	0.16
Add: Provision for Gratuity - Disallowed u/s 40A(7)	-	9.07	3.73	3.01
Add: MCA Expense for Increase in Share Capital	-	20.29	-	-
Add: Unrealized Loss Equity Investment & Mutual fund	-	10.44	-	-
Add: ESI Inspection Demand provision Disallowed	-	0.73	-	-
Add: Donation allowed under section 80GGB	-	-	-	10.00
Add: Disallowed under section 43B for late payment to MSME	-	10.08	-	-
Add: Disallowed under section 40(a)(ia) of Income Tax Act 1961	-	-	-	2.38
Add: Electricity department compounding fine and penalty	1.60	-	-	-
Add: Exchange Loss on closing restatment of receivable and payable	-	1.94	-	-
Less: Reversal of MTM Unrealized Loss Equity Investment & Mutual fund	7.05	-	-	-
Less: Gratuity Actuarial Gain	1.36	-	-	-
Less: Exchange Gain on closing restatment of receivable and payable	5.98	-	-	-
Less: Depreciation as per Income Tax Act, 1961	6.49	12.10	10.32	6.96
Less: Capital gain separately taxed under capital gain head	7.07	7.78	3.69	-
Less: Income separately taxed under other Sources head	7.69	12.26	2.65	0.70
Net Adjustments (B)	(23.56)	38.93	(0.27)	16.46
Business Income (A+B)	583.18	612.78	111.17	67.62
Capital Gain Income	7.07	7.78	3.69	-
Other Sources Income	7.69	12.26	2.65	0.70
Less: Deduction under Sec 35 AD	-	-	-	10.00
Less: Deduction under Sec 80GGB	-	-	-	-
Less: Brought Forward Losses and Depreciation	-	-	-	-
Total Taxable Income	597.95	632.82	117.50	58.33
Tax Payable as per Normal Rate	148.71	157.31	28.65	15.16
Tax Payable as per Special Rate	1.41	1.56	0.55	-
Tax as per Income Tax (C)	150.13	158.87	29.20	15.16
Tax Payable as per Minimum Alternate Tax U/s 115 JB of the Income Tax Act, 1961 (D)	NA	NA	NA	7.98
Net Tax (Higher of C & D)	150.13	158.87	29.20	15.16
Opening Balance of Mat Credit	-	-	-	-
Mat Credit Available for Subsequent Year out of CY Taxes	-	-	-	-
Cumulative MAT Credit Availment	-	-	-	-
MAT Credit Utilization	-	-	-	-
Current tax as per restated Statement of Profit & Loss	150.13	158.87	29.20	15.16

Notes.

The computation for the period ended 30th September 2025 is based on provisional calculation

- The figures disclosed above are based on the restated statement of profit and loss of the Company.
- The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.
- The company elected to exercise the option permitted under Section 115BAA of the Income Tax Act, 1961 as introduced by The Taxation Laws (Amendment) Ordinance, 2019 from financial year ended 31st March 2024 onwards. Accordingly, the company has recognised provisions for Income tax using the new rates for financial year 2023-2024 and 2024-2025 and period ended 30th September 2025.



RESTATED STATEMENT OF CONTINGENT LIABILITIES AND COMMITMENTS
(All amount in lakhs INR unless otherwise stated)

ANNEXURE - U

Particulars	As at			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Contingent liabilities in respect of:				
Claims against the company not acknowledged as debts	-	-	-	-
Bank Guarantee issue to third Parties by Bank	-	-	-	-
Guarantees given for others	-	-	-	-
Buyers Credit in Foreign Currency	-	-	-	-
Other moneys for which the company is contingently liable	-	-	-	-
Commitments (LC issued to sthird parties by Bank)	-	-	-	-
Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-	-	-
Uncalled liability on shares and other investments partly paid	-	-	-	-
Other Claims against the company under appeal*	2.09	2.09	-	-
Total	2.09	2.09	-	-

*In a GST related matter a demand order in Form DRC-07 dated 05th February 2025 has been issued to the Company under Sections 74 and 122 of the Central Goods and Services Tax Act, 2017, amounting to ₹2,08,576. The demand comprises:

IGST (under Reverse Charge Mechanism): ₹1,04,288

Penalty under Section 122: ₹1,04,288

The said demand pertains to the alleged non-payment of IGST under Reverse Charge Mechanism on services procured from M/s Facebook Ireland Limited during the Financial Years 2017-18 and 2018-19.

The Company has filed an appeal against the demand before the Appellate Authority on 19th April 2025, after depositing ₹10,429 as the mandatory pre-deposit (being 10% of the disputed tax amount) in accordance with Section 107 of the CGST Act, 2017.

Pending the outcome of the appeal, the management believes that it has a valid case and accordingly, no provision has been made in the books of account. However, as per the requirements of Accounting Standard (AS) 29 – Provisions, Contingent Liabilities and Contingent Assets, the demand has been disclosed as a contingent liability, the outcome of which is dependent on the decision of the appellate authority.

Notes:

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.



RESTATED STATEMENT OF MANDATORY ACCOUNTING RATIOS
(All amount in lakhs INR unless otherwise stated)

Particulars	As at			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Net Worth (A)	1,356.84	902.07	130.70	47.12
Restated Profit after tax	454.77	421.37	83.58	38.76
Less: Prior Period Item	-	-	-	-
Adjusted Profit after Tax (B)	454.77	421.37	83.58	38.76
Actual number of Equity Shares outstanding as on the End of Year/Period (C) (In Nos.) (Pre-Bonus)	90,03,149.00	17,10,000.00	10,000.00	10,000.00
Actual number of Equity Shares outstanding as on the End of Year/Period (D) (In Nos.) (Post-Bonus)	90,03,149.00	90,03,149.00	85,03,149.00	85,03,149.00
Weighted average no of Equity shares at the time of end of the year (Refer Note 3 below) (E) (In Nos.) (Pre-Bonus)	90,03,149.00	12,11,370.00	10,000.00	10,000.00
Weighted average no of Equity shares at the time of end of the year (Refer Note 3 below) (F) (In Nos.) (Post-Bonus)	90,03,149.00	85,04,519.00	85,03,149.00	85,03,149.00
Current Assets (G)	1,745.55	1,418.15	230.03	119.13
Current Liabilities (H)	633.63	772.37	176.45	95.49
Face Value per Share (in Rs.)	10.00	10.00	10.00	10.00
Restated Basic and Diluted Earning Per Share Pre bonus effect (Rs.) (B/E)	5.05	34.78	835.84	387.64
(Refer Note 7)				
Restated Basic and Diluted Earning Per Share post bonus effect (Rs.) (B/F)	5.05	4.95	0.98	0.46
(Refer Note 7)				
Return on Net worth (%) (B/A)	33.52	46.71	63.95	82.27
Net asset value per share pre bonus effect (A/C) (Rs.)	15.07	52.75	1307.00	471.16
Net asset value per share post bonus effect (A/D) (Rs.)	15.07	10.02	1.54	0.55
Current Ratio (G/H) (In times)	2.75	1.84	1.30	1.25
EBIDTA	618.79	592.24	123.86	59.77

Note:-

- Earnings per share = Profit available to equity shareholders/weighted average number of outstanding of equity shares during the year.
- Diluted Earnings per share = Profit available to equity shareholders/ weighted average number of potential equity shares outstanding during the year
- Weighted Average number of outstanding Equity Shares has been calculated as per AS 20 "Earnings Per Share". In case of bonus issue, the number of equity shares outstanding before bonus issue are adjusted for the proportionate change in the number of equity shares outstanding as if the bonus issue had occurred at the beginning of the earliest period reported.
- Return on Net worth (%) = Profit available for Equity shareholders/Net worth X 100.
- Current Ratio= Current Assets/ Current Liabilities.
- The company does not have any revaluation reserves or extraordinary items.
- As there is no dilutive capital in the company, Basic and Diluted EPS are similar.
- Net Profit, before extra ordinary items as appearing in the Statement of restated profits and losses, and Net Worth as appearing in the restated statement of Assets & Liabilities has been considered for the purpose of computing the above ratios.
- Net asset value per share (pre bonus effect) has been calculated using Actual number of Equity Shares outstanding as on the End of Year/Period and Net asset value per share (post bonus effect) has been calculated using actual number of Equity Shares outstanding as on the End of Year/Period after considering bonus shares issued.
- EBIDTA is calculated as (Profit before Tax + Interest Expenses + Depreciation & Amortization Expenses)



RESTATED STATEMENT OF RELATED PARTY TRANSACTIONS

List of related parties as per the requirements of AS 18- "Related party disclosures" and Companies Act, 2013
 Following are the related parties and transactions entered with related parties for the period ended September 30, 2025, March 31, 2025, March 31, 2024 and March 31, 2023.

a) Names of the related parties and description of relationship:		
1)	Company/entity owned or significantly influenced by directors/ KMP/Shareholders or their relatives	Macobs Technologies Limited (Control of directors or their relative)
2)	Directors:	Shivam Bhatija (Non Executive Director and Promoter) Dushyant Gandotra (Non Executive Director and promoter) w.e.f 04/11/2024 Divya Gandotra (Managing Director and Promoter) Chetan Kumar Joshi (Independent Director) w.e.f 07/07/2025 Rachana Agarwal (Independent Director) w.e.f 07/07/2025
3)	Shareholder having control/Significant Influences:	Rajman Talwar
4)	Relative of Directors:	Divya Gandotra (Sister of Dushyant Gandotra) Bela Gandotra (Mother of Dushyant Gandotra and Divya Gandotra) Rajeev Gandotra (Father of Dushyant Gandotra and Divya Gandotra) Geeta Bhatija (Mother of Shivam Bhatija) Rahul Bhatija (Brother of Shivam Bhatija)
5)	Key Managerial Person (KMP):	Suresh Chand Yadav (Chief Financial Officer) w.e.f 07/07/2025 Shivani Gupta (Company Secretary) w.e.f 21/08/2025

(All amount in lakhs INR unless otherwise stated)

Sr. No.	Nature of Transaction	For the year ended			
		September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
b) Disclosure in respect of transactions with Related Parties:					
1	Directors Remuneration			8.00	11.00
	Shivam Bhatija (Director)	24.00	28.00	16.00	6.00
	Divya Gandotra (Director)				
2	Salary to KMP's	1.01			
	Suresh Chand Yadav	0.42			
	Shivani Gupta				
3	Director Sitting Fee	0.09			
	Chetan Kumar Joshi	0.09			
	Rachana Agarwal				
4	Sale of services		209.13		
	Macobs Technologies Limited				
5	Advance from Customer	50.78	100.00		
	Macobs Technologies Limited				
6	Salary Advance			0.14	1.36
	Divya Gandotra (Director)				
c) Disclosure in respect of Outstanding Balances of Related Parties:-					
		As at September 30, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
1	Payable to Director for Reimbursement of Expenses	4.29	3.03	6.50	3.38
	Shivam Bhatija (Director)				
2	Director Remuneration Payable	5.86			
	Divya Gandotra (Director)				
	Shivam Bhatija (Director)				9.40
3	Salary to KMP's Payable	0.24			
	Suresh Chand Yadav	0.31			
	Shivani Gupta				
4	Salary Advance			0.14	1.36
	Divya Gandotra (Director)				
5	Advance from Customer	150.78	100.00		
	Macobs Technologies Limited				

Notes:

- The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
- The above statement should be read with the significant accounting policies and notes to restated summary statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.
- Company/entity owned or significantly influenced by directors/ KMP/Shareholders, Key Management Personnels, and Relative of Key Management Personnels have been determined by the Management and relied upon by the Auditors. The Auditors have not performed any procedure to determine whether the list is accurate and complete.
- Above balances are inclusive of GST, all Sales/purchases from related parties are on Arm Length Price (ALP)
- The remuneration to the key managerial personnel does not include the provisions made for gratuity, as they are determined on an actuarial basis for the Company as a whole.



ANNEXURE - X

RESTATEMENT OF RATIO ANALYSIS

Particulars	For the period ended			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
a. Current Ratio (in times)	2.75	1.84	1.30	1.25
Variation	50.04%	40.85%	4.50%	
Reason of Variation if more than 25%	(Refer Note 3 Below)	On account of significant increase in Current assets of company (Numerator) compared to Current Liabilities (Denominator) during the year	NA	
b. Debt Equity ratio (in times)	0.096	0.001	0.003	0.001
Variation	10351.91%	-72.03%	480.81%	
Reason of Variation if more than 25%	(Refer Note 3 Below)	On account of significant increase in Shareholder's Equity (Denominator) compared to Debt of company (Numerator) during the year	On account of increase in outstanding overdraft (corporate Credit card o/s) at the end of year compared to previous year	
c. Debt Service coverage Ratio (in times)	4.70	715.70	288.97	962.86
Variation	-99.34%	147.67%	-69.99%	
Reason of Variation if more than 25%	(Refer Note 3 Below)	On account of significant increase in Earnings available for debt service i.e. EBITDA (Numerator) during the year	Due to increase in debt (overdraft corporate Credit card) in year compared to previous year	
d. Return on Equity (in %)	40.26%	81.60%	94.01%	139.77%
Variation	-50.66%	-13.20%	-32.74%	
Reason of Variation if more than 25%	(Refer Note 3 Below)	NA	Due to more increase in average shareholders equity during the year compared to net profit	
e. Inventory Turnover ratio (in times)	NA	NA	NA	NA
Variation	NA	NA	NA	NA
Reason of Variation if more than 25%	NA	NA	NA	NA
f. Trade Receivable Turnover ratio (in times)	1.42	4.34	4.77	5.59
Variation	-67.35%	-9.03%	14.68%	
Reason of Variation if more than 25%	(Refer Note 3 Below)	NA	NA	
g. Trade Payable Turnover ratio (in times)*	1.93	3.24	2.07	1.69
Variation	-40.33%	56.54%	22.36%	
Reason of Variation if more than 25%	(Refer Note 3 Below)	On account of significant increase in Advertising and Marketing expenses (Numerator) during the year.	NA	
h. Net Capital Turnover Ratio (in times)	1.61	5.68	13.78	26.78
Variation	-71.70%	-58.78%	-48.56%	
Reason of Variation if more than 25%	(Refer Note 3 Below)	On account of significant increase in Average Working capital (Denominator) compared to Revenue from operations (Numerator) during the year	On account of significant increase in Average working capital of company (Denominator) compared to Revenue (Numerator)	



i. Net Profit Ratio (in %)	32.20%	21.22%	15.72%	13.18%
Variation	51.74%	35.02%	19.27%	
Reason of Variation if more than 25%	(Refer Note 3 Below)	On account of significant increase in business activity during the year and resulting in increase of net profits during the year compared to last financial year	NA	
j. Return on Capital Employed (in %)	40.91%	63.57%	85.01%	108.79%
Variation	-35.64%	-25.22%	-21.85%	
Reason of Variation if more than 25%	(Refer Note 3 Below)	On account of significant increase in Shareholder's Equity during the year due to bonus and right issue of equity shares.	NA	

*Company is in service industry entirely and more than 90% of trade payables are of service providers related to Advertising and Marketing expenses nature, so this ratio is calculated considering total advertising and marketing expenses as numerator.

Definition:

- (a) Current Ratio = Current Assets / Current Liabilities.
- (b) Debt-equity ratio = Total debt / Shareholders' equity.
- (c) Debt service coverage ratio = Earnings available for debt service/(Principal due in next year + Interest)
- (d) Return on equity ratio= Net profit after taxes / Avg Shareholder's Equity.
- (e) Inventory turnover ratio=Cost of goods sold or sales/Average inventory.
- (f) Trade receivables turnover ratio= Revenue from Operations /Average trade receivables.
- (g) Trade payables turnover ratio=Direct Expenses/Average trade payables.
- (h) Net Capital turnover ratio=Net sales/Average working capital.
- (i) Net profit ratio=Net profit after taxes/Total Revenue.
- (j) Return on capital employed=Earnings before interest and taxes/Capital employed.

Notes:

1. The figures disclosed above are based on the restated summary statement of assets and liabilities of the Company.
2. The above statement should be read with the significant accounting policies and notes to restated summary, statements of assets and liabilities, profits and losses and cash flows appearing in Annexures I, II, III and IV.
3. The reason for the variation exceeding 25% is not provided for the period ending September 30, 2025, as the figures pertain only to a 6-month period and are not comparable to the last full financial year to assess the variation adequately.

Nini


[Signature]


RESTATED STATEMENT OF MATERIAL ADJUSTMENT

1. Material Regrouping:

Appropriate adjustments have been made in the Restated Standalone Financial Statements of Assets and Liabilities, Profit and Losses and Cash Flows, wherever required, by reclassification of the corresponding items of income, expenses, assets and liabilities in order to bring them in line with the regroupings as per the audited financial statements of the company and the requirements of SEBI Regulations.

2. Reconciliation of Restated Profits:

The reconciliation of Profit after tax as per audited financial statements and the Profit after tax as per Restated Financial statements is presented below. This summarizes the results of treatments made in the audited accounts for the respective years/period and its impact on the profit/loss of the company.

(All amount in lakhs INR unless otherwise stated)

Particulars	For the period ended			
	30-Sep-25	31-Mar-25	31-Mar-24	31-Mar-23
Profit after tax as per Audited Financial Statements (A)	454.77	422.91	76.00	38.88
Add/Less: Adjustments on account of -				
(i) Adjustments on account of change in accounting estimates:				
(ii) Other material adjustments:			9.02	(3.01)
1) Provision for Gratuity	-	(1.72)	2.55	(0.13)
2) Income Tax Adjustments	-	-	4.42	-
3) Inventory Adjustments	-	0.17	(2.52)	2.35
4) Deferred Tax Adjustments	-	-	(5.28)	0.32
5) Other Income adjustments	-	-	(0.62)	0.37
6) Other Expenses adjustments	-	-	-	-
(iii) Audit Qualifications:	-	(1.55)	7.58	(0.11)
Total Adjustments (B)	454.77	421.37	83.58	38.76
Restated Profit/(Loss) (A+B)				

Note :- Changes in profit due to the restatement of financials over the past years reflect adjustments made to correct prior inaccuracies and ensure compliance with accounting standards.

3. Reconciliation of Restated Shareholder's Fund:

The reconciliation of Shareholder's funds as per Audited financial statements and Shareholder's funds as per Restated financial statements is presented below. This summarizes the results of restatements made in the audited accounts for the respective years/period and its impact on Shareholder's funds of the company.

(All amount in lakhs INR unless otherwise stated)

Particulars	As at			
	30-Sep-25	31-Mar-25	31-Mar-24	31-Mar-23
Shareholder's Fund as per Audited Financial Statements	1,359.58	904.81	131.90	55.89
Add/(Less): Differences carried over pertaining to changes in Profit/Loss due to Restated Effect for the period covered in Restated Financial				
Add/(Less): Gratuity provision of Financial year ended 31st March 2022 adjusted from opening reserves				(6.01)
Add/(Less): Accounting error relating to Financial year ended 31st March 2022 adjusted from opening reserves				5.09
Add/(Less): Tax of earlier years adjusted from opening reserves				(3.32)
Add/(Less): Inventory adjusted from opening reserves (refer Note 3)				(4.42)
Add/(Less): Differences carried over pertaining to changes in Profit/Loss due to Restated Effect for the period covered in Restated Financial	(2.74)	(1.20)	(8.78)	
Add/(Less): Differences pertaining to changes in Profit/Loss due to Restated Effect for the period covered in Restated Financial		(1.55)	7.58	(0.11)
Shareholder's Fund as per Restated Financial Statements	1,356.84	902.07	130.70	47.12



4. Notes on Material Adjustments pertaining to prior years

(1) Provision for Gratuity

The company did not make Provision for Gratuity in the books of accounts till March 31,2023. First time provision for gratuity has been recognised in the financial statements for the period ending March 31,2024. Out of the total provision, provisions related to financial year ended March 2023 have been taken into account in the restated financial statements.

(2) Income Tax Adjustments

The Company made provision of Income tax on adhoc basis in Financial year ended 31st March 2021,2022 and 2023 which were adjusted and rectified in audited financials statements of financial year ended 31st March 2024. Now in restated financial statements the impact of current tax adjustments upto financial year ended 31st March 2023 has been given in restated financials of that year itself.

(3) Inventory Adjustments

The Company books of accounts for financial year ended 31st March 2022 was having inventory valuing Rs 4,42,100 which were adjusted and rectified in audited financials statements of financial year ended 31st March 2024. Now in restated financial statements the impact of same has been given in opening profit and loss reserves of Financial year ended March 2023 itself as in our opinion company being in service sector the inventory treatment in books of accounts was not correct in previous years.

(4) Deferred Tax Adjustments

The Company made adjustments in provision for Gratuity in restated financial statemnets as per Note 1 above and due to change in temporary tax difference arising out of this, Deferred tax calculations are restated in respective years in Restated Financial statements. (Refer Annx. C for more details)

(5) Other Income adjustments

In restated financial statements of period ended 31st March 2023, accrued interest income has been booked on term deposit interest.

(6) Other Expenses adjustments

The company has not booked prepaid expenses provision for Expenses which were incurred in FY 2022-23 but relates to FY 2023-24. This mistake has been rectified in restated financial statemnets of period ended 31st March 2023 and 31st March 2024.



OTHER ADDITIONAL NOTES AND DISCLOSURES
(All amount in lakhs INR unless otherwise stated)

Note 1 Disclosure under AS-20 "Earnings per share (EPS)"

Particulars	For the period ended			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Opening equity shares (Nos.)	17,10,000	10,000	10,000	10,000
Equity shares issued during the period (Nos.)	72,93,149	17,00,000	10,000	10,000
Closing equity shares (Nos.)	90,03,149	17,10,000	10,000	10,000
Weighted average number of equity shares used as denominator for Basic/ Diluted EPS (Nos.) pre bonus effect	90,03,149	12,11,370	10,000	10,000
Weighted average number of equity shares used as denominator for Basic/ Diluted EPS (Nos.) post bonus effect	90,03,149	85,04,519	85,03,149	85,03,149
Net profit/(loss) after tax used as numerator for Basic/Diluted EPS	454.77	421.37	83.58	38.76
Basic/Diluted earnings per Share (Amount in ₹) pre bonus effect	5.05	34.78	835.84	387.64
Basic/Diluted earnings per Share (Amount in ₹) post bonus effect	5.05	4.95	0.98	0.46
Face value per share (Amount in ₹)	10	10	10	10

Note 2 Foreign currency Income/Expenditure
Foreign currency expenditure during the year

Particulars	For the period ended			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Forex Expenses during the Year	37.30	49.41	1.90	1.07

Foreign currency Income during the year

Particulars	For the period ended			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Forex income during the year	476.06	577.22	32.94	28.23

Note 3 Liabilities Relating to Employee Benefits

(i) Defined Contribution plan

The Company has classified the various benefits provided to employees as under:

- (a) Employee State Insurance Fund
(b) Employee Provident Fund

The Expenses recognised during the period towards defined contribution plan

Particulars	For the period ended			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Employer's Contribution to ESI	0.09	0.08	-	-
Employer's Contribution to EPF	0.76	-	-	-
Total	0.85	0.08	-	-

(ii) Defined benefit plan- Gratuity

The Company should provide for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service, subject to a payment ceiling of Rs 20,00,000/-

Based on the actuarial valuation obtained from independent professional in this respect, the following table sets out the details of the employee benefit obligation as at balance sheet date.

The following table shows a reconciliation from the opening balances to the closing balances for the net defined benefit (asset) liability and its components.

(a) Changes in present value of defined benefit obligations:

Particulars	For the period ended			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Balance at the beginning of the year	21.82	12.75	9.02	6.01
Acquisition Adjustment	-	-	-	-
Interest cost	0.72	0.90	0.66	0.44
Current service cost	1.66	3.32	2.93	2.43
Past service cost	-	-	-	-
Benefits paid	(3.74)	4.84	0.14	0.15
Net Actuarial (gains) losses recognised during the year	20.46	21.82	12.75	9.02
Balance at the end of the year				



(b) Expense/ (Gain) recognised in profit or loss

Particulars	For the period ended			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Current service cost and Past Service cost	1.66	3.32	2.93	2.43
Interest cost	0.72	0.90	0.66	0.44
Net Actuarial (gains) losses recognised during the year	(3.74)	4.84	0.14	0.15
Total	(1.36)	9.07	3.73	3.01

(c) Actuarial assumptions

Principal actuarial assumptions at the reporting date:

Particulars	For the period ended			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Economic assumptions				
Discount rate	6.70%	6.60%	7.09%	7.31%
Future salary growth	10.00%	10.00%	10.00%	10.00%
Demographic assumptions				
Retirement age (Years)	60	60	60	60
Mortality table	IALM (2012 - 14) Ultimate	IALM (2012 - 14) Ultimate	IALM (2012 - 14) Ultimate	IALM (2012 - 14) Ultimate
Attrition rate (Percentage)	13.00%	13.00%	13.00%	13.00%

Risk exposure:

The defined benefit plan is exposed to a number of risks, the most significant of which are detailed below:
 Change in discount rates: A decrease in discount yield will increase plan liabilities, Mortality table: The gratuity plan obligations are to provide benefits for the life of the member, so increase in life expectancy will result in an increase in plan liabilities, Future salary growth: Salary growth rate impact plan liabilities.

(d) Bifurcation of defined benefit obligation at the end of the year

Particulars	For the period ended			
	September 30, 2025	March 31, 2025	March 31, 2024	March 31, 2023
Non-current	17.99	19.27	11.59	8.27
Current	2.47	2.54	1.16	0.75
Total	20.46	21.82	12.75	9.02

Note 4 Balance of Loans, Debtors & Creditors are subject to confirmations.

Note 5 The Company has conducted the Impairment test as per AS-28 "Impairment of Assets" and found that recoverable amount of the assets is not less than the carrying amount hence the Company has not revalued its Property, Plant & Equipment.

Note 6 Previous year figures
 (Previous year figures have been regrouped and reclassified where necessary for the purpose of comparison)

Note 7 Additional Disclosure
 (i) The Company does not own or has its name any benami Property. No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) The Company has not been declared as willful defaulter by any bank or financial Institution or other lender.
 (iii) The Company has not entered into any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

(iv) There are no transaction which involved undisclosed income during the period covered by restated financials in the tax assessments under the Income Tax Act, 1961.

(v) There are no charges or satisfaction yet to be registered with ROC beyond the statutory period.

(vi) There are no funds which have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise,

a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company, or
 b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(vii) There are no funds which have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

a) directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
 b) provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries.

(viii) The Company (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016) has no CICs as part of the Company.

(ix) Currently, the Company has not any immovable property title deeds in the name of the Company.

(x) No loans or advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, (a) that repayable on demand or (b) without specifying any terms or period of repayment.

(xi) The Company have not traded or invested in Crypto currency or Virtual Currency during the period covered by restated financials.

(xii) The Company has complied with the number of layers prescribed under Companies Act, 2013.

(xiii) Corporate social Responsibility (CSR) U/s 135 of Company act is not applicable on the company.

