

Independent Auditor's Report

To the Members of **EMAC TECHNOLOGIES PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying financial statements of **EMAC TECHNOLOGIES PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2024 and its profit, for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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Emphasis of Matter

- 1) We draw your attention to Note 28 of financial statements, the fact that the company was required to take registration under Employees State Insurance Act, 1948 during the period covered by Financial Statements (i.e. period ended 31st March 2024). Though, the company has not obtained registration under said Act till the date of signing this audit report, the provision for ESIC has not been recognised in the Financial Statements.
- 2) We draw your attention to Note 7 of financial statements (Bifurcation of Trade payable) and the responsibility of the Company to ascertain vendor or party under The Micro, Small and Medium Enterprises Development Act, 2006, (MSMED Act 2006). The management of the Company has not taken any step to ascertain the suppliers, vendors or parties who may be covered under The Micro, Small and Medium Enterprises Development. Also, as per management, Company has not received any confirmation from any supplier, vendor or party stating that it is covered under The Micro, Small and Medium Enterprises Development Act, 2006, (MSMED Act) as on the date of signing of these financials by us. In the absence of such information, we are unable to comment on the compliance of MSMED Act.

Our opinion is not qualified in respect of above matters.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, the said order is not applicable to the company.



2. As required by Section 143 (3) of the Act, we report that

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act and rules thereunder.
- e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds 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 person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.



- v. No dividend has been declared or paid during the year by the company.
- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

As proviso to Rule 3(1) of the companies (Accounts) Rules, 2014 is applicable from April 1 2023, reporting under Rule 11(g) of the companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

For NAVP & Associates
Chartered Accountants
FRN: 025043C



Nitin Bansal
(Partner)
Membership No. 430412

Place:-Jaipur
Date: 04/09/2024
UDIN: 24430412BKEPW@4607

EMTAC TECHNOLOGIES PRIVATE LIMITED
 REGD OFFICE : Basement Floor, C-6/3, Chitrakoot Scheme, Jaipur, Rajasthan, India - 302021
 (CIN - U72200RJ2017PTC056862)
 Balance Sheet as at March 31st, 2024
 (All amount in thousands INR unless otherwise stated)

PARTICULARS	Notes	As on	
		31-March-2024	31-March-2023
EQUITY AND LIABILITIES			
Shareholder's fund			
Share capital	3	100.00	100.00
Reserves and surplus	4	13,089.73	5,489.33
		<u>13,189.73</u>	<u>5,589.33</u>
NON-CURRENT LIABILITIES			
Long-term Borrowings		-	-
Long-term provisions	5	1,159.10	-
Deferred Tax Liabilities (Net)		-	-
Other Non-Current Liabilities	6	-	-
		<u>1,159.10</u>	<u>-</u>
CURRENT LIABILITIES			
Trade payables		-	-
(a) total outstanding due of micro, small and medium enterprises		-	-
(b) total outstanding dues of creditors other than micro, small and medium enterprises	7	11,333.82	3,177.01
Short-term Borrowings		-	-
Short-term provisions	5	3,216.03	2,135.41
Other current liabilities	6	6,519.35	6,767.79
		<u>21,069.19</u>	<u>12,080.20</u>
TOTAL		<u>35,418.02</u>	<u>17,669.54</u>
ASSETS			
NON-CURRENT ASSETS			
Property, Plant & Equipment	8	3,281.76	2,716.12
Intangible assets	8	4.29	7.82
Non-current Investments	13	-	-
Long-term loans & advances	10	-	-
Deferred Tax Assets (Net)	9	535.85	149.67
Other Non-Current Assets	11	5,067.00	67.00
		<u>8,888.90</u>	<u>2,940.61</u>
CURRENT ASSETS			
Trade Receivables	12	14,869.96	8,217.39
Current Investments	13	1,812.92	-
Inventories	14	-	442.10
Cash and Bank Balances	15	4,050.65	2,733.05
Short Term Loan and Advances	10	5,729.43	3,332.44
Other Current Assets	11	66.16	3.96
		<u>26,529.12</u>	<u>14,728.93</u>
TOTAL		<u>35,418.02</u>	<u>17,669.54</u>
Summary of significant accounting policies	2.1		

The accompanying notes are an integral part of the financial statements

As per our report of even date

For N A V P & Associates

Firm registration number: 025043C

Chartered Accountants

on behalf of the board of directors

For EMTAC TECHNOLOGIES PRIVATE LIMITED

Nitin Bansal
 Partner
 Membership No.: 430412



Place: Jaipur
 Date: 04.09.2024

For Emtac Technologies Private Limited

Shyam Bhateja
 Director
 PIN: 0764360

Place: Jaipur
 Date: 04.09.2024

Divya G. Khatra
 Director
 PIN: 0767407

Place: Jaipur
 Date: 04.09.2024

For Emtac Technologies Private Limited
 Divya G. Khatra
 Director

EMIAC TECHNOLOGIES PRIVATE LIMITED

REGD OFFICE : Basement Floor, C-6/3, Chitrakoot Scheme, Jaipur, Rajasthan, India - 302021

(CIN - U72200RJ2017PTC056862)

Statement of profit & loss for the year ended March 31st, 2024

(All amount in thousands INR unless otherwise stated)

PARTICULARS	Notes	For the year ended 31-March-2024	For the year ended 31-March-2023
REVENUE			
Revenue from operations	16	53,180.36	29,416.84
Other income	17	1,185.17	56.32
Total Income (I)		54,365.52	29,473.16
EXPENSES			
Change in Inventory of Finished Goods, WIP and Stock-in-Trade	18	442.10	-
Employee benefit expenses	19	9,208.58	7,609.39
Other expenses	20	33,083.27	15,658.02
Total expenses (II)		42,733.94	23,267.42
Earnings before interest, tax, depreciation and amortization (I-II)		11,631.58	6,205.75
Depreciation and amortization expense	21	1,242.30	856.86
Finance costs		-	-
Profit/(Loss) before tax and exceptional and prior period items		10,389.28	5,348.88
Tax expenses			
Deferred Tax Liabilities/Assets		-386.17	-41.92
Current tax		3,100.00	1,503.00
Total tax expense		2,713.83	1,461.08
Profit/(Loss) after tax before exceptional and prior period items		7,675.45	3,887.80
Exceptional and prior period items	22	75.05	-
Profit/(Loss) after tax and exceptional and prior period items		7,600.40	3,887.80
Earning per equity Share of Face value @ Rs 10/- each			
Basic		767.55	388.78
Diluted		767.55	388.78
Summary of significant accounting policies	2.1		

The accompanying notes are an integral part of financial statements

As per our report of even date

For N A V P & Associates

Firm registration number: 025043C

Chartered Accountants

Nitin Bansal

Partner

Membership No.: 430412

Place: Jaipur

Date: 04.09.2024



on behalf of the board of directors

For EMIAC TECHNOLOGIES PRIVATE LIMITED

For EMIAC Technologies Private Limited
Shivam Bhatnagar
Director
DIN: 07674360

Shivam Bhatnagar

Director

DIN: 07674360

Place: Jaipur

Date: 04.09.2024

For EMIAC Technologies Private Limited
Divya Gargotra
Director
DIN: 03074807

Divya Gargotra

Director

DIN: 03074807

Place: Jaipur

Date: 04.09.2024

SIGNIFICANT ACCOUNTING POLICY AND NOTES TO THE FINANCIAL STATEMENTS

1. BACKGROUND OF COMPANY

The Company was 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. 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 FINANCIAL STATEMENTS: -

The Financial Statements have prepared under the historical cost basis of accounting and evaluated on a going-concern basis according to generally accepted accounting principles in India (Indian GAAP), with revenue and expenses accounted for on their accrual to comply in all material aspect with the applicable accounting policies and applicable Accounting Standards notified by Section 133 of the Companies Act, 2013.

b. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires estimates and assumptions to be made, that affects the reported amounts of assets and liabilities on the date of the Financial Statements and the reported amount of revenue and expenses during the reporting period. Differences between the actual results and estimates are recognized in the period in which the results are known/materialized.

c. PROPERTY, PLANT AND EQUIPMENT

Property, Plant and Equipment are stated at cost of acquisition less accumulated depreciation. Cost includes purchase price and all other attributable cost to bring the assets to its working condition for the intended use.

d. DEPRECIATION

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.

Type of Assets	Useful Life
Computers	3 Years
Office Equipments	5 Years
Motor Vehicle (Car)	8 Years
Furniture and Fittings	10 Years

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

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. Current Investments are valued at cost or fair market value whichever is lower, determined on an individual basis.

g. 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.



For EMIAC Technologies Private Limited

Director

For EMIAC Technologies Private Limited
Director

b. 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.

i. EMPLOYEE BENEFITS

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

Long term employee benefits:

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.

j. 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.



For Emiac Technologies Private Limited
Kumar

Director

For Emiac Technologies Private Limited
Surya Kumar

Director

k. 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.

L. 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.

m. GOVERNMENT GRANT

The company had not received any government grant.

n. INVENTORIES

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

o. 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.

2.3 Notes to the Financial Statements

a) Employee benefits

Employee Benefits expenses comprise of Director's Remuneration and Salary & Wages & other benefits to employees (including Gratuity) paid by the company.

b) Provisions, Contingent Liabilities and Contingent Assets (AS 29)

There are no contingent liabilities for the period reported in financial statements.

c) Related Party Disclosure (AS 18)

Related party transactions are already reported as per AS-18 of the Companies (Accounting Standards) Rules, 2021 as amended, in the Note 23 of the enclosed financial statements.

d) Earnings Per Share (AS 20)

Earnings per share have been calculated is already reported in the Note 24 of the enclosed financial statements.

e) Statement of ratio analysis have been reported in Note 27 of the enclosed financial statements.



For Emiac Technologies Private Limited
Director

For Emiac Technologies Private Limited
Director

f) 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

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

Realizations

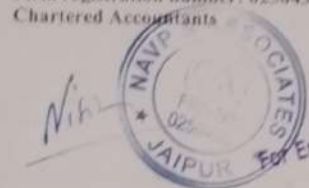
In the opinion of the Board and to the best of its knowledge and belief, the value on realization of current assets, loans and advances will, in the ordinary course of business, not be less than the amounts at which they are stated in the Balance sheet.

Amounts in the financial statements

Amounts in the financial statements are in thousands unless stated otherwise.

As per our report of even date
For N A V P & Associates
Firm registration number: 025043C
Chartered Accountants

on behalf of the board of directors
For EMIAC TECHNOLOGIES PRIVATE LIMITED



For Emiac Technologies Private Limited
Shivam
Director

Nitin Bansal
Partner
Membership No.: 430412

Shivam Bhateja
Director
DIN: 07674360

Place: Jaipur
Date: 04/09/2024

Place: Jaipur
Date: 04/09/2024

For Emiac Technologies Private Limited
Divya
Director

Divya Gandotra
Director
DIN: 07674807

Place: Jaipur
Date: 04/09/2024

EMILAC TECHNOLOGIES PRIVATE LIMITED

REGD OFFICE : Basement Floor, C-6/5, Chitrakoot Scheme, Jaipur, Rajasthan, India - 302021
(CIN - U72200RJ2017PTC056862)

Notes to financial statements for the year ended March 31st, 2024

(All amounts in thousands INR unless otherwise stated)

Note 3: Share Capital

	31-March-2024	31-March-2023
Authorized shares		
10000 Equity Shares @ Rs 10/- Each	100.00	100.00
Issued, subscribed and fully paid-up shares	100.00	100.00
10000 Equity Shares @ Rs 10/- Each	100.00	100.00
	100.00	100.00

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

At the beginning of the year

Add: Shares issued during the year

Less: Shares bought back during the Year

Outstanding at the end of the year

31-March-2024		31-March-2023	
No.	Amount	No.	Amount
10,000	100.00	10,000	100.00
-	-	-	-
-	-	-	-
10,000	100.00	10,000	100.00

b. Details of shareholders holding more than 5% shares in the Company

Name of the Share Holder	31-March-2024		31-March-2023	
	No.	% total of Share	No.	% total of Share
Shivani Bhatnagar	4,250.00	42.50%	4,250	42.50%
Divya Gaudotra	4,250.00	42.50%	4,250	42.50%
Yogesh Gupta	1,500.00	15.00%	1,500	15.00%
TOTAL	10,000	100.00%	10,000	100.00%

c. Details of shareholding of Promoters shares in the Company

Name of the Promoter	31-March-2024			
	Shares Held by Promoters at the end of the Year			
	Class of Shares	No. of shares	% of Holding	% Change during the Years
Shivani Bhatnagar	Equity Share	4,250	42.50	-
	Equity Share	4,250	42.50	-
	Equity Share	1,500	15.00	-
		10,000	100.00	-

Name of the Promoter	31-March-2023			
	Shares Held by Promoters at the end of the Year			
	Class of Shares	No. of shares	% of Holding	% Change during the Years
Shivani Bhatnagar	Equity Share	4,250	42.50	-
	Equity Share	4,250	42.50	-
	Equity Share	1,500	15.00	-
		10,000	100.00	-

d. Terms/rights attached to equity shares

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

Note 4: Reserves & surplus

	31-March-2024	31-March-2023
Profit & Loss		
Opening Balance		
Add: Net Profit for Current year	5,489.33	1,601.53
Total (A)	5,489.33	1,601.53

Note 5: Provisions

	Long-term		Short-term	
	31-March-2024	31-March-2023	31-March-2024	31-March-2023
Income Tax Provisions				
Provision For Contingent Short Term			1,100.00	2,135
Provision For Contingent Long Term	1,159.10		218.03	
	1,159.10		3,216.03	2,135.41



For Emilac Technologies Private Limited
[Signature]

Director
[Signature]
For Emilac Technologies Private Limited
Director

Note 6: Liabilities

Others Liabilities

Salary payable	
Advance from Customers	
Expenses Payables	
Auditor's Remuneration payable	
Payable to Directors for reimbursement of expenses*	
-Statutory liabilities:	
TDS Payable	
GST Payable	
Total	

Non-Current		Current	
31-March-2024	31-March-2023	31-March-2024	31-March-2023
-	-	1,847.03	1,520.88
-	-	1,149.87	1,004.94
-	-	1,349.88	2,391.93
-	-	30.00	37.00
-	-	692.47	967.66
-	-	446.39	258.57
-	-	843.30	550.95
-	-	6,519.35	6,767.79

* Payable to Directors for reimbursement of expenses is amount payable for credit cards payments made for company expenses and since these credit cards are issued in name of Director hence liabilities are shown as payable to directors for reimbursement of expenses of company.

Note 7: Trade Payables

- (a) total outstanding due of micro, small and medium enterprises
 (b) total outstanding dues of creditors other than micro, small and medium enterprises

31-March-2024	31-March-2023
-	-
11,333.82	3,177.01
11,333.82	3,177.01

Note: 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. There was no amount due to any such entities which needs to be disclosed in financial statements as specific information related to parties regarding their status under MSME Act is not known to company on balance sheet date. Information given related to trade payable (MSME and Others) are provided by the organisation and relied upon by auditor.

Trade payable Ageing Schedule for the Year ended March 31st, 2024

Particulars	Outstanding the Following periods from due date of Payments				Total
	Less than 1 Years	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade Payables					
MSME	-	-	-	-	-
Others than MSMEs	11,319.64	14.18	-	-	11,333.82
(ii) Disputed dues					
MSMEs	-	-	-	-	-
Other than MSMEs	-	-	-	-	-
Total	11,319.64	14.18	-	-	11,333.82

Trade payable Ageing Schedule for the Year ended March 31st, 2023

Particulars	Outstanding the Following periods from due date of Payments				Total
	Less than 1 Years	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade Payables					
MSME	-	-	-	-	-
Others than MSMEs	3,177.01	-	-	-	3,177.01
(ii) Disputed dues					
MSMEs	-	-	-	-	-
Other than MSMEs	-	-	-	-	-
Total	3,177.01	-	-	-	3,177.01

For Emiac Technologies Private Limited

Director



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For Emiac Technologies Private Limited
 Director

NOTE 8:

DEPRECIATION AS PER COMPANIES A (All amount in thousands INR unless otherwise stated)

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 Year	Ded. / Adj. during the Year	Upto March 31st, 2024	As at March 31st, 2024	As at March 31st, 2023
(A)	TANGIBLE ASSETS										
1	Computer	2,417.32	1,430.91	-	3,853.23	1,703.29	507.64	-	3,210.93	1,643.10	729.03
2	Furniture	1,140.89	-	-	1,140.89	181.49	248.36	-	429.83	711.05	959.40
3	Office Equipment	1,042.52	383.51	-	1,426.03	385.75	366.93	-	752.68	673.35	656.77
4	Vehicle	560.00	-	-	560.00	189.08	115.85	-	301.94	253.06	370.92
	TOTAL (A)	5,175.73	1,804.42	-	6,980.15	2,459.61	1,238.78	-	3,698.39	3,281.76	2,716.12
(B)	INTANGIBLE ASSETS										
1	Intangible Assets	153.11	-	-	153.11	145.39	3.82	-	148.81	4.29	7.82
	TOTAL (B)	153.11	-	-	153.11	145.39	3.82	-	148.81	4.29	7.82
	TOTAL (A+B)	5,328.84	1,804.42	-	7,133.26	2,604.90	1,242.60	-	3,847.20	3,286.06	2,723.94

Director



Nitin
 For Emtec Technologies Private Limited

Mohan
 For Emtec Technologies Private Limited

Director

Note 9: Deferred Tax Assets(Liab)

	31-March-2024	31-March-2023
Opening Balance	149.67	107.35
Less: During the Year	386.17	41.92
Closing Balance	635.85	149.67

Note 10: SHORT-TERM LOANS AND ADVANCES

Unsecured, Considered Good unless otherwise stated

	Non-current		Current	
	31-March-2024	31-March-2023	31-March-2024	31-March-2023
Salary Advance to Directors	-	-	13.85	0.00
Others	-	-	-	-
Salary Advance to Employees	-	-	142.94	0.00
Advance to Suppliers against Services	-	-	140.45	143.17
Balances with revenue authority	-	-	-	-
TDS Receivable	-	-	3155.72	3077.69
GST Input (Pending 2B Verification)	-	-	1066.96	21.51
GST ITC	-	-	1009.53	90.07
			5,729.45	3,332.44

Note 11: Other Assets

Security Deposits
Accrued Interest
Prepaid Expenses
Other Bank Balances (Fixed Deposits with >12 month maturity)

	Non-current		Current	
	31-March-2024	31-March-2023	31-March-2024	31-March-2023
	67.00	67.00	-	-
	-	-	26.20	3.96
	-	-	39.95	-
	5,000.00	-	-	-
	5,067.00	67.00	66.16	3.96

Note 12: Trade Receivables

Unsecured, considered good unless stated otherwise

Trade Receivables
Less: Provision for doubtful debts

	31-March-2024	31-March-2023
	14,869.96	8,217.39
	14,869.96	8,217.39

Trade Receivables Ageing Schedule for the Year ended March 31st, 2024

Particulars	Outstanding the Following periods from due date of Payments					Total Receivables
	0-6 Months	6-12 Months	1-2 Years	2-3 Years	More Than 3 Years	
(i) Undisputed Trade receivables						
Considered good	13,822.15	3,737.69	1,250.25	59.86	-	14,869.96
Doubtful	-	-	-	-	-	-
(ii) Disputed Trade Receivables						
Considered Good	-	-	-	-	-	-
Considered Doubtful	-	-	-	-	-	-
Total	13,822.15	3,737.69	1,250.25	59.86	-	14,869.96

Trade Receivables Ageing Schedule for the Year ended March 31st, 2023

Particulars	Outstanding the Following periods from due date of Payments					Total Receivables
	0-6 Months	6-12 Months	1-2 Years	2-3 Years	More Than 3 Years	
(i) Undisputed Trade receivables						
Considered good	-	8,217.39	-	-	-	8,217.39
Doubtful	-	-	-	-	-	-
(ii) Disputed Trade Receivables						
Considered Good	-	-	-	-	-	-
Considered Doubtful	-	-	-	-	-	-
Total	-	8,217.39	-	-	-	8,217.39

Note 13: Investments

Investment in Equity shares (Quoted Investment)*
Investment in Unquoted shares

	Non-current		Current	
	31-March-2024	31-March-2023	31-March-2024	31-March-2023
	-	-	1,812.92	-
	-	-	-	-
	-	-	1,812.92	-

* Valued at lower of cost or fair value
* 1992 equity shares of AKCAPIT Equity Shares

Note 14: Inventory

Closing Inventory

	31-March-2024	31-March-2023
	-	442.10
	-	442.10

Note 15: Cash and bank balance

(i) Cash in Hand & Cash Equivalents

Cash in Hand

(ii) Balance with Banks:

 In Current Accounts
 Other Bank Balances*

	31-March-2024	31-March-2023
	906.57	370.40
	1,994.33	208.55
	2,653.19	2,532.19
	2,653.19	2,532.19

*Fixed Deposits with < 12 month maturity and sweep FDs



For Emiac Technologies Private Limited

Nikhil
For

Director

[Handwritten Signature]
Director

Directo

EMIAC TECHNOLOGIES PRIVATE LIMITED

REGD OFFICE : Basement Floor, C-6/3, Chitrakoot Scheme, Jaipur, Rajasthan, India - 302021

(CIN - U72200RJ2017PTC056862)

Notes to financial statements for the year ended March 31st, 2024

(All amount in thousands INR unless otherwise stated)

Note 16: Revenue from operations

	31-March-2024	31-March-2023
Sale of Services	53,343.28	29,537.78
Less:- Discount Allowed	162.93	120.94
Net Revenue	53,180.36	29,416.84

Note 17: Other Income

	31-March-2024	31-March-2023
Interest on FDR	236.14	45.67
Other Income	580.16	10.65
Profit on sale of Investment	368.86	-
	1,185.17	56.32

Note 18: Change in Inventory

	31-March-2024	31-March-2023
Opening ; Inventory	442.10	442.10
Less: Closing Inventory	-	442.10
	442.10	-



For Emiac Technologies Private Limited
[Signature]
Director

For Emiac Technologies Private Limited
[Signature]
Director

Note 19: Employee benefit expenses

Salaries, Wages & Bonus
 Director Remuneration
 Staff Welfare Expenses
 Gratuity Expenses provided for

31-March-2024	31-March-2023
5,204.28	5,415.08
2,400.00	1,700.00
329.17	494.32
1,275.13	-
9,208.58	7,609.39

Note:-All Salaries, Wages are directly related to main services.

Note 20: Other expenses

Advertising And Marketing
 Auditor's Remunerations
 Bank Fees and Credit Card Charges
 Bad debts Written off
 Commission paid
 Conveyance Charge
 Electricity Exp.
 Event Expense
 Excess GST ITC w/off
 Exchange Gain or Loss
 GST Interest and Late Fees
 Broker Account related charges
 Late fee and Interest on TDS
 IT and Internet Expenses
 Office Expenses
 Other Expenses
 Printing and Stationery
 Professional Charges
 Freelancing Contract Services
 Rent Expense
 Repairs and Maintenance
 Donations
 Telephone Expense
 Business tour, travel and Lodging Expense

31-March-2024	31-March-2023
13,419.56	1,460.24
50.00	37.00
75.96	105.53
-	17.85
1,379.07	1,416.26
17.33	78.10
105.57	-
123.41	1,402.50
1.84	-
2.37	33.44
0.79	18.61
33.53	-
30.56	16.54
598.29	894.02
414.66	359.21
15.76	129.79
27.90	-
1,213.68	2,649.65
14,594.50	5,129.10
308.83	110.00
7.81	11.74
-	1,000.00
81.79	33.45
580.07	754.99
33,083.27	15,658.02

Note 20(a): Auditor's Remunerations

As auditor
 -Statutory Audit Fees
 -Tax Audit
 -Other Professional Fees

31-March-2024	31-March-2023
35.00	29.50
15.00	-
-	7.50
50.00	37.00

Note 20(b): Donations

Donation to Political Party

31-March-2024	31-March-2023
-	1,000.00
-	1,000.00



For Emlac Technologies Private Limited

[Signature]
 Director
 For Emlac Technologies Private Limited
[Signature]
 Director

Note 21: Depreciation and amortization expenses

Depreciation of tangible assets
Amortization of intangible assets

31-March-2024	31-March-2023
1,238.78	850.45
3.52	6.41
1,242.30	856.86

Note 22: PRIOR PERIOD ITEMS

Prior Period Income Tax Expenses

31-March-2024	31-March-2023
75.05	-
75.05	-



For Emiac Technologies Private Limited
[Signature]
Director

For Emiac Technologies Private Limited
[Signature]
Director

EMAC TECHNOLOGIES PRIVATE LIMITED

REGD OFFICE - Basement Floor, C-6/3, Chitrakoot Scheme, Jaipur, Rajasthan, India - 301011

(CIN - U72200RJ2017PTC 056862)

(All amount in thousands INR unless otherwise stated)

Note 23. Related parties disclosures

A. List of related parties and nature of relationship where control exists and with whom transactions have taken place during the year

Key Management Personnel

Name of Person	Designation
Shivam Bhateja	Director
Divya Gandotra	Director


B. Transaction with key managerial personnel

Name of Person	Designation	Nature of Transactions	March 31st, 2024	March 31st, 2023
Shivam Bhateja	Director			
Director remuneration		Salary	891.00	1,050.00
Divya Gandotra	Director			
Director remuneration		Salary	1,660.00	660.00
Divya Gandotra	Director			
Salary given in Advance		Salary Advance	11.85	-
			<u>7,813.85</u>	<u>1,710.00</u>

C. Closing Balances

Name of Person	Designation	Nature of Transactions	March 31st, 2024	March 31st, 2023
Divya Gandotra	Director			
Salary given in Advance		Salary Advance	11.85	-
Shivam Bhateja	Director			
Payable to Directors for reimbursement of expenses of company		Credit card loans Pays	1071.87	997.66

Nishu



For Emac Technologies Private Limited:

[Signature]

For Emac Technologies Private Limited:
[Signature]
 Director

Note 24. Disclosure under AS-20 "Earnings per share (EPS)"

Particulars	March 31st, 2024	March 31st, 2023
Opening equity shares (Nos.)	10,000	10,000
Equity shares issued during the period (Nos.)	-	-
Closing equity shares (Nos.)	10,000	10,000
Weighted average number of equity shares used as denominator for Basic/ Diluted EPS (Nos.)	10,000	10,000
Net profit/(loss) after tax used as numerator for Basic/Diluted EPS	7,675.45	3,887.80
Basic earnings per Share (Amount in ₹)	767.55	388.78
Diluted earnings per Share (Amount in ₹)	767.55	388.78
Face value per share (Amount in ₹)	10	10

Note:25 Foreign currency Income/Expenditure

Foreign currency expenditure during the year

Particulars	March 31st, 2024	March 31st, 2023
Forex Expenses during the Year	189.88	-

Foreign currency Income during the year

Particulars	March 31st, 2024	March 31st, 2023
Forex income during the year	3,293.83	2,822.29

Note : 26 Liabilities Relating to Employee Benefits

(i) 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, however so far company not taken such provision, so this year is first year of provision created.

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	31 March 2024	31 March 2023
Balance at the beginning of the year	-	-
Acquisition Adjustment	-	-
Interest cost	-	-
Current service cost	-	-
Past service cost	1,275.13	-
Benefits paid	-	-
Actuarial (gain)/ losses recognised in other comprehensive income	-	-
Balance at the end of the year	1,275.13	-

(b) Expense recognised in profit or loss

Particulars	31 March 2024	31 March 2023
Current service cost	1,275.13	-
Interest cost	-	-
Past service cost	-	-
Total	1,275.13	-

(c) Remeasurements recognised in other comprehensive income

Particulars	31 March 2024	31 March 2023
Actuarial (gain)/loss arising from experience adjustment	-	-
Actuarial (gain)/ loss arising from change in financial assumptions	-	-
Actuarial (Gain)/Loss on arising from Change in Demographic Assumption	-	-
Total	-	-



For Emiac Technologies Private Limited
Munam

For Emiac Technologies Private Limited
Rupakant Singh
Director

(d) Actuarial assumptions

Principal actuarial assumptions at the reporting date (expressed as weighted averages):

Particulars	31 March 2024	31 March 2023
Economic assumptions		
Discount rate	7.09%	-
Future salary growth	10.00%	-
Demographic assumptions		
Retirement age (Years)	60	-
Mortality table	IALM (2012-14)	-
Attrition rate (Percentage)	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.

(c) R bifurcation of defined benefit obligation at the end of the year:

Particulars	31 March 2024	31 March 2023
Non-current	1,159.10	-
Current	116.03	-
Total	1,275.13	-

Note 27. Financial Ratios (As applicable)

Ratios	As at 31 March 2024	As at 31 March 2023	% Change
Current ratio	1.26	1.22	3.27%
Debt equity ratio	NA	NA	NA
Debt service coverage ratio	NA	NA	NA
Return on equity	80.95%	106.65%	-24.10%
Inventory turnover ratio	2.00	-	0.00%
Trade receivables turnover ratio	4.61	5.31	-13.31%
Trade payables turnover ratio	NA	NA	0.00%
Net capital turnover ratio	13.12	20.96	-37.43%
Net profit ratio	14.29%	13.22%	8.14%
Return on capital employed (ROCE)	78.77%	95.70%	-17.69%

Note: Reasons (for variance more than 25%)

Net capital turnover ratio: On account of significant increase in Average working capital of company (Denominator) compared to Revenue (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/Debt service including lease payments during the year.
- (d) Return on equity ratio = Net profit after taxes / Ave 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 = Net Purchases / Average trade payables.
- (h) Net Capital turnover ratio = Revenue from operations / Average working capital.
- (i) Net profit ratio = Net profit after taxes / Net Sales.
- (j) Return on capital employed = Earnings before interest and taxes / Capital employed.



For Emlac Technologies Private Limited

[Handwritten Signature]

Director

For Emlac Technologies Private Limited

[Handwritten Signature]

Director

Note 28: Regarding Compliance with payment of statutory dues, the company was required to take registration under Employees State Insurance Act, 1948 during the period covered by Financial Statements (i.e. period ended 31st March 2024) as number of employees already crossed the threshold limit of 10 for applicability of registering under Employees State Insurance Act, 1948 during financial year 2021-2022. The company has not obtained registration under said Act till the date of signing these financials, the provision for ESI, has not been recognized in the Financial Statements.

Note 29: Balance of Secured Loans, Debtors & Creditors are subject to confirmations.

Note 30: Claims against the company not acknowledge as debt -NIL.

Note 31: The Company has conducted the Impairment test as of 31st March 2024 as per AS-28 "impairment of Assets" and found that recoverable amount of the assets is not less than the carrying amount.

Note 32: Liabilities for Lease Encasement is NIL as on 31.03.2024.

Note 33: Contingent Liabilities for the Year ended against Company Rs. NIL.

Note 34: Previous year figures

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

Note 35: Additional Disclosure

(i) The Company does not own or has in 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 year 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 financial year.

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

(xiii) Corporate social Responsibility (CSR) D's 135 of Company act is not applicable on the company

As per our report of even date

For N. & V.P. & Associates

Firm registration number: 025043C

Chartered Accountants

Nitin Bansal

Partner

Membership No. - 430412

Place: Jaipur

Date: 04.09.2024



on behalf of the board of directors

For EMIAC TECHNOLOGIES PRIVATE LIMITED

For EMIAC Technologies Private Limited
Shivam Bhatia
Director
DIN: 07674360

Shivam Bhatia

Director

DIN: 07674360

Place: Jaipur

Date: 04.09.2024

For EMIAC Technologies Private Limited
Disha Chaudhary
Director
DIN: 07688007

Disha Chaudhary

Director

DIN: 07688007

Place: Jaipur

Date: 04.09.2024