

EXATO INFOTECH PRIVATE LIMIED

CIN: U61900UP2024PTC206509

PAN: AAICE3052D

AUDITED FINANCIAL STATEMENTS

FY 2024-2025



ARORA PREM AND ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditors' Report

To the Members of **Exato Infotech Private Limited**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Exato Infotech Private Limited** ("the Company"), which comprise the balance sheet as at 31st March 2025, the statement of profit and loss, cash flow statement for the year 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 Companies Act, 2013 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 March 31, 2025, and its **loss**, 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 there under, 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.

Responsibilities of Management and Those Charged with Governance for the 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, 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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ARORA PREM AND ASSOCIATES

CHARTERED ACCOUNTANTS

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.

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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls, if applicable on the company.
- 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.

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.

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CHARTERED ACCOUNTANTS

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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. The Company is exempted from reporting on matters specified in paragraphs 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 Act.

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, the Statement of Profit and Loss and the Cash Flow Statement 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, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

(g) 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*

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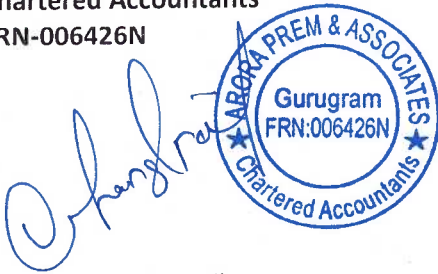
ARORA PREM AND ASSOCIATES

CHARTERED ACCOUNTANTS

- ii. *The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.*
- iii. There has been no requirement to transferring any amounts to the Investor Education and Protection Fund by the Company.
3. As required by Rule 3(1) of the Companies (Accounts) Rules, 2014 and Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014, we report that:

Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended March 31, 2025 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For ARORA PREM & ASSOCIATES
Chartered Accountants
FRN-006426N



(CA. Deepanshu Pal)

Partner

Membership Number: 532704

Place: Noida

Date: 16-05-2025

UDIN: 25532704BMKPHI4170

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BALANCE SHEET AS AT MARCH 31, 2025
[All Amounts are in Rupees (₹) Lakhs unless otherwise stated]

	Notes	As at 31 March 2025
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	3	30.00
Reserves and surplus	4	(2.26)
		<u>27.74</u>
Non- current liabilities		
Long-term borrowings		-
Current liabilities		
Short term Borrowings		-
Trade payables		-
-Total outstanding dues of micro enterprises and small enterprises		-
-Total outstanding dues of creditors other than micro enterprises and small enterprises		-
Other current liabilities	5	11.24
Short-term provisions		-
		<u>11.24</u>
TOTAL		<u><u>38.98</u></u>
ASSETS		
Non-current assets		
Property, plant & equipment and intangible assets		
Property, plant and equipment	6	10.28
Intangible assets		-
Capital work in progress		-
Intangible assets under development		-
Deferred tax assets (net)	7	0.28
Long-term loans and advances		-
Other Non-Current Assets		-
		<u>10.56</u>
Current assets		
Trade receivables		-
Cash and bank balances		-
Cash and cash equivalents	8	27.09
Bank balances other than cash and cash equivalents	8	1.20
Short-term loans and advances		-
Other current assets	9	0.13
		<u>28.42</u>
TOTAL		<u><u>38.98</u></u>
Significant accounting policies	2	

The notes referred to above form an integral part of the financial statements

As per our report of even date attached

For Arora Prem and Associates
Chartered Accountants
Firm Registration No. 006426N

CA Deepanshu Pal
Partner
Membership No. : 5327994

Place: Noida
Date: 16.05.2025

UDIN: 25532704BMKPHI4170

For and on behalf of the Board of Directors of
EXATO INFOTECH PRIVATE LIMITED

Appuorv Kumar Sinha
Director
DIN: 07918398

Swati Sinha
Director
DIN: 09394596□

Director

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED
JULY 19, 2024 to MARCH 31, 2025
[All Amounts are in Rupees (₹) Lakhs unless otherwise stated]

	Notes	For the Period 19 July 2024 to 31 March 2025
Revenue		
Revenue from operations	10	0.02
Other income		0.02
Total Income		
Expenses		
Depreciation and amortization expenses	11	0.22
Other expenses		2.34
Total expenses		2.56
Profit/(Loss) before tax		(2.54)
Income tax	12	
- Current tax		(0.28)
- Deferred tax		
Profit/(Loss) for the year		(2.26)
Basic earnings per equity share of Rs. 10 each	13	(0.75)
Diluted earnings per equity share of Rs 10 each		(0.75)
Significant accounting policies	2	

The notes referred to above form an integral part of the financial statements

As per our report of even date attached

For Arora Prem and Associates
Chartered Accountants
Firm Registration No.: 006426N

CA Decpanshu Pal
Partner
Membership No.: 532704

Place: Noida
Date: 16.05.2025

UDIN: 25532704BMKPNI4170



For and on behalf of the Board of Directors of
EXATO INFOTECH PRIVATE LIMITED

Appuorv Kumar Sinha
Director
DIN: 07918398

Place: Noida
Date: 10.05.2025

Swati Sinha
Director
DIN: 093945

Director

Exato Infotech Pvt. Ltd.

**CASH FLOW STATEMENT FOR THE PERIOD ENDED
JULY 19, 2024 to MARCH 31, 2025**

[All Amounts are in Rupees (₹) Lakhs unless otherwise stated]

	Notes	For the Period 19 July 2024 to 31 March 2025
Cash flow from Operating activities		
Profit/(loss) before tax		(2.54)
Adjustments for		
Depreciation and amortization		0.22
Interest income		(0.02)
Finance Cost		-
Operating profit before working capital changes		(2.34)
Adjustment for working capital changes		
Increase/(decrease) in Trade Payables		-
Increase/(decrease) in other current liabilities		11.24
Increase/(decrease) in Short Provisions		-
Increase/(decrease) in Other current assets		(0.13)
Cash generated from operations		11.11
Direct taxes paid		-
Net cash from Operating activities	A	8.77
Cash flow from Investing Activities		
Purchase of Intangible Assets		(10.50)
Interest income		0.02
Investment in fixed deposits with original maturity of more than 3 months		(1.20)
Net cash from investing activities	B	(11.68)
Cash flow from financing activities		
Proceeds from issue of shares		30.00
Interest Paid		-
Net cash from financing activities	C	30.00
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)		27.09
Cash and cash equivalent at the beginning of the period		-
Cash and cash equivalents at the end of the period		27.09
Notes to cash flow statement		
Components of cash and cash equivalents:		
Balance with banks on current accounts	8	27.09
		27.09
Significant accounting policies	2	

The notes referred to above form an integral part of the financial statements

As per our report of even date attached

For Arora Prem and Associates
Chartered Accountants
Firm Registration No.: 006426N

CA Deepanshu Pal
Partner
Membership No.: 532704

Place: Noida
Date: 16.05.2025



For and on behalf of the Board of Directors
EXATO INFOTECH PRIVATE LIMITED

Appuorv Kumar Sinha
Director
DIN: 07918398

Place: Noida
Date: 10.05.2025

Exato Infotech Pvt. Ltd.

Director

Swati Sinha
Director
DIN: 093945961

Director

Exato Infotech Pvt. Ltd.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED JULY 19, 2024 to MARCH 31, 2025
[All Amounts are in Rupees (₹) Lakhs unless otherwise stated]

1 COMPANY INFORMATION

EXATO INFOTECH PRIVATE LIMITED ('the Company') (CIN: U61900UP2024PTC206509) was incorporated on 19 July 2024 as a Private Limited Company under the Companies Act, 2013. The Company is in the business of providing services for virtual network operations in the telecom field and also in the business of designing, development, customisation, implementation of technology and system for Cloud communications through Internet-based voice and data communications with cloud based VoIP service.

The Company is a wholly-owned subsidiary of Exato Technologies Private Limited, a company incorporated under the Companies Act, 2013, having CIN: U74999DL2016PTC299951 and PAN: AAECE2712N.

2 SIGNIFICANT ACCOUNTING POLICIES

(i) Basis of Accounting and Preparation of Financial Statements

These financial statements have been prepared and presented on the accrual basis of accounting and comply with the Accounting Standards referred to in section 133 of the Companies Act, 2013 the relevant provisions of the Companies Act, 2013, pronouncements of the Institute of Chartered Accountants of India and other accounting principles generally accepted in India, to the extent applicable. The financial statements are presented in Indian rupees unless otherwise stated.

The Company is a Small and Medium Sized Company (SMC) as defined in the Companies (Accounting Standards) Rules, 2021 notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

(ii) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles in India (IGAAP) requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities on the date of the financial statements. Examples of estimates include useful life of property, plant and equipment, retirement benefits etc. Actual results could differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognised prospectively in current and future periods.

(iii) Current and non-current classification

Based on the activities of the Company and the normal time between acquisition of assets and the realisation in cash or cash equivalents, the Company has determined its operating cycle as twelve months for the purpose of classification of its assets and liabilities as current and non-current.

(iv) Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific criteria must also be met before revenue is recognised:

(a) Interest is recognized using the time-proportion method, based on rates implicit in the transaction. Dividend income is recognized when the Company's right to receive dividend is established.

(v) Intangible assets

Identifiable intangible assets are recognised when the Company controls the asset, it is probable that future economic benefits attributed to the asset will flow to the Company and the cost of the asset can be reliably measured. At initial recognition, the separately acquired intangible assets are recognised at cost. Following initial recognition, the intangible assets are carried at cost


Amortisation is recognised in the statement of profit and loss on a straight-line basis over the estimated useful lives of intangible assets from the date they are available for use. The amortisation period and the amortisation method for an intangible asset are reviewed at least at each financial year end. Changes in the expected useful life is accounted for as changes in accounting estimates and accounted prospectively over the remaining useful life.

(a) Licences

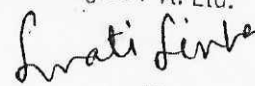
Acquired licenses - Unified Licences for Virtual Network Operations are initially recognised at cost. Subsequently, they are measured at cost less accumulated amortisation and accumulated impairment loss, if any. Amortisation is recognised in the statement of profit and loss on a straight-line basis over the unexpired period of the license commencing from the date when the licence is effective.



Exato Technologies Pvt. Ltd.


Director

Exato Technologies Pvt. Ltd.


Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED JULY 19, 2024 to MARCH 31, 2025
[All Amounts are in Rupees (₹) Lakhs unless otherwise stated]

(vi) Impairment of assets

The Company assesses at each balance sheet date whether there is any indication that any assets forming part of its cost generating units may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset is less than the carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the Statement of profit and loss. If at the balance sheet date, there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

(vii) Foreign currency transactions

Foreign currency transactions are accounted at exchange rates on the date of transactions take place. Current assets and current liabilities denominated in foreign currency are translated at the exchange rate prevalent at the date of the balance sheet. Exchange differences arising on foreign currency transactions are recognized as income or expense in the year in which they arise.

(viii) Leases

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognised as operating leases. Lease rentals under operating leases are recognised in the Statement of Profit and Loss on a straight-line basis over the lease term.

(ix) Income taxes

Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the income-tax law) and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period). Income-tax expense is recognised in Statement of Profit and Loss.

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates and tax laws. Deferred tax is recognised in respect of timing differences between taxable income and accounting income i.e. differences that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets are reviewed as at each balance sheet date and written down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

(x) Employee benefits

Short-term employee benefits:

All employee benefits payable wholly within twelve months of rendering service are classified as short-term employee benefits. Benefits such as salaries, allowances, short-term compensated absences and the expected cost of other benefits is recognised in the period in which the employee renders the related services.

(xi) Earnings per share

The basic earnings per share is computed by dividing the net profit/ (loss) attributable to equity shareholders for the year by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

(xii) Provisions, contingent liabilities and contingent assets

Provisions are recognized if, as a result of a past event, the Company has a present obligation that can be estimated reliably and it is probable that an outflow of resources will be required to settle the obligation. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at the Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes. Contingent assets are not recognised in the financial statements.

(xiii) Cash and cash equivalents

Cash and cash equivalents comprise cash balances on hand, cash balance with bank, and highly liquid investments with original maturities of three months or less at the date of purchase/ investment.



Exato Infotech Pvt. Ltd.
Appurva Limba
Director

Exato Infotech Pvt. Ltd.
Swati Limba
Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED JULY 19, 2024 to MARCH 31, 2025
[All Amounts are in Rupees (₹) Lakhs unless otherwise stated]

3 SHARE CAPITAL

Authorised

Equity shares of Rs. 10 each

As at 31 March 2025	
Number of shares	Amount
3,00,000	30.00
3,00,000	30.00

Issued, subscribed and paid-up

Equity shares of Rs. 10 each, fully paid up

3,00,000	30.00
3,00,000	30.00

a) Reconciliation of Equity shares outstanding at the beginning and at the end of the reporting year

Outstanding at the beginning of the year
Issued during the year
Outstanding at the end of the year

As at 31 March 2025	
Number of shares	Amount
3,00,000	30.00
3,00,000	30.00

b) Rights, preferences and restrictions attached to equity shares

The company has one class of equity shares having face value of Rs.10 each. Each shareholder is eligible for one vote per share held. The dividend proposed if any by the Board of Directors is subject to the approval of share holders in the ensuing Annual General Meeting. In the event of liquidation, the equity share holders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

c) Particulars of Equity shareholders holding more than 5% shares of the Company:

Equity shares of Rs. 10 each fully paid up held by
Exato Technologies Private Limited
(including 1 share held in the name of Mr. Appuorv Kumar)

As at 31 March 2025	
Number of shares	% holding
3,00,000	100.00%

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

Name of the promoter	As at March 31, 2025		
	No. of shares	% of total shares	% Change during the year
Exato Technologies Private Limited (including 1 share held in the name of Mr. Appuorv Kumar Sinha as Nominee)	3,00,000	100.00%	-
	3,00,000	100.00%	-

As at
31 March 2025

4 RESERVES AND SURPLUS

Surplus/(Deficit) in the Statement of Profit and Loss

Opening balance
Net profit/(loss) for the period
Closing balance

-
(2.26)
(2.26)

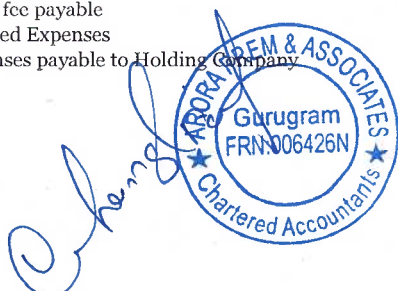
As at
31 March 2025

5 OTHER CURRENT LIABILITIES

Statutory dues:

TDS Payable
Audit fee payable
Accrued Expenses
Expenses payable to Holding Company

0.11
0.27
0.18
10.68
11.24


Gurugram
FRN:006426N
Chartered Accountants

Exato Infotech Pvt. Ltd.

Director

Exato Infotech Pvt. Ltd.

Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED JULY 19, 2024 to MARCH 31, 2025
[All Amounts are in Rupees (₹) Lakhs unless otherwise stated]

6 INTANGIBLE ASSETS

	As at April 01, 2024	Additions	Deductions	As at March 31, 2025
Gross block (at cost)				
License	-	10.50	-	10.50
Accumulated Amortization				
License	-	0.22	-	0.22
Net Block				
License	-			10.28
				As at 31 March 2025

7 DEFERRED TAX ASSETS (NET)

Deferred tax asset	0.28
Deferred Tax Assets relate to:	
Deferred tax asset on pre-incorporation expenses	0.22
Timing differences relating to depreciation	0.06
	0.28

(a) During the year, the company has recognised deferred tax asset arising out of timing differences to the extent that there is a reasonable certainty of its realisation.

(b) The Company has unabsorbed losses and depreciation as at the balance sheet date. However, in the absence of virtual certainty supported by convincing evidence of future taxable profits, the Company has not recognized deferred tax asset on such losses and depreciation during the year ended March 31, 2025.

8 CASH AND BANK BALANCES

Cash and cash equivalents

Cash in hand	-
Balance with banks	-
- Funds in Transit	27.09
- on current accounts	27.09

Bank Balances other than cash and cash equivalents

- in fixed deposits with original maturities of more than 3 months	1.20
	28.29

pledged against bank guarantees 1.20

9 OTHER CURRENTS ASSETS

Accrued Interest on Fixed Deposit	0.02
Balance with GST Department	0.11
	0.13



Exato Infotech Pvt. Ltd.

Director

Exato Infotech Pvt. Ltd.

Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED JULY 19, 2024 to MARCH 31, 2025
[All Amounts are in Rupees (₹) Lakhs unless otherwise stated]

	For the Period 19 July 2024 to 31 March 2025
10 OTHER INCOME	
Interest on Fixed Deposits with banks	0.02
	<u>0.02</u>
	For the Period 19 July 2024 to 31 March 2025
11 OTHER EXPENSES	
Audit Fee	0.30
Professional Expense	0.20
Bank Charges	0.12
Office Rent	0.62
Pre-incorporation expenses	1.07
Rates and Taxes	0.03
	<u>2.34</u>
^{10a} Payment made to auditor (excluding GST) for :	
- Statutory audit	0.30
	<u>0.30</u>
	For the Period 19 July 2024 to 31 March 2025
12 TAX EXPENSE	
Current tax	-
Deferred tax charge	(0.28)
	<u>(0.28)</u>
	For the Period 19 July 2024 to 31 March 2025
13 EARNINGS PER EQUITY SHARE	
Calculation of weighted number of equity shares of ₹ 10 each	
Number of equity shares at the beginning of the year	-
Number of equity shares outstanding at the end of the year	3,00,000
Weighted average number of equity shares	3,00,000
Net Profit after tax, available for equity shareholders	(2.26)
Earnings per equity share - basic and diluted - (in ₹)	(0.75)



Exato Infotech Pvt. Ltd.

Director

Exato Infotech Pvt. Ltd.

Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED JULY 19, 2024 to MARCH 31, 2025
[All Amounts are in Rupees (₹) Lakhs unless otherwise stated]

14 EMPLOYEE BENEFIT PLANS

No provision for employee retirement benefits has been recognised in these financial statements as there is no employee on the roll during the period.

15 LEASES

The Company has taken office premises under operating lease agreements. Lease payments recognised during the year in the Statement of Profit and Loss is ₹ 0.62.

16 RELATED PARTY DISCLOSURES

Description of relationship	Name of party
Holding Company	Exato Technologies Private Limited

Transactions with related parties:

Particulars		For the Period 19 July 2024 to 31 March 2025
(i) Share capital subscribed during the period	Exato Technologies Private Limited	30.00
(ii) Reimbursement of pre-incorporation and other expenses	Exato Technologies Private Limited	10.68

Outstanding balances with related parties:

Particulars		As at 31 March 2025
Expense Payable	Exato Technologies Private Limited	10.68

17 The Company does not have any contingent liabilities as at March 31, 2025.

18 There are no capital commitments as at March 31, 2025.

19 Other/ additional information pursuant to Schedule III to Companies Act, 2013

Particulars	For the Period 19 July 2024 to 31 March 2025
Earnings in foreign currency (accrual basis):	Nil
Expenditure in foreign currency (on accrual basis)	Nil

Other Statutory Information

(a) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

(b) The Company has not advanced any loans or advances in the nature of loans to specified persons viz. promoters, directors, KMPs, related parties; which are repayable on demand or where the agreement does not specify any terms or period of repayment.

(c) The Company has utilised funds raised borrowings from banks for the specific purposes for which they were issued/taken. The Company did not issue any securities during the year.

(d) The Company has not been declared as a wilful defaulter by any lender who has powers to declare a company as a wilful defaulter at any time during the financial year or after the end of reporting period but before the date when financial statements are approved.



Exato Infotech Pvt. Ltd.

Exato Infotech Pvt. Ltd.

Director

Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED JULY 19, 2024 to MARCH 31, 2025
[All Amounts are in Rupees (₹) Lakhs unless otherwise stated]

- (e) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- (i) 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
 - (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- (f) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- (i) 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
 - (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
- (g) There are no transactions and / or balance outstanding with companies struck off under section 248 of the Companies Act, 2013.
- (h) The Company does not have any transaction which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant
- (i) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- (j) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.
- (k) The Company does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies (ROC) beyond the statutory period.
- (l) During the year no Scheme of Arrangement has been formulated by the Company/pending with competent authority.

20 DISCLOSURE OF KEY RATIOS

Particulars

As at
31 March 2025

Current Ratio [Current Assets/Current liabilities]

2.53

Return on Equity Ratio [Net Profit after taxes/average shareholders equity]

-

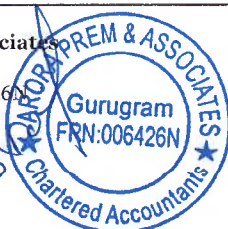
Other ratios i.e. debt equity ratio, Debt service coverage ratio, Inventory turnover ratio, Trade receivables turnover ratio, Trade payables turnover ratio, Net Capital turnover ratio, Net Profit ratio and Return on investment are not applicable to the Company.

Since the company is incorporated during the year, variance and remarks related to ratios are not applicable.

21 All amounts disclosed in these financial statements and notes have been rounded off to the nearest Lakhs rupees upto two decimals as per the requirements of Schedule III, unless otherwise stated.

22 The Company was incorporated on July 19, 2024. Hence, corresponding previous period figures is not available.

For Arora Prem and Associates
Chartered Accountants
Firm Registration No.: 006426N



CA Deepanshu Pal
Partner
Membership No.: 532704

Place: Noida
Date: 16.05.2025

For and on behalf of the Board of Directors of
EXATO INFOTECH PRIVATE LIMITED

Exato Infotech Pvt. Ltd.

Appuorv Kumar Sinha
Director
DIN: 07918398

Place: Noida
Date: 10.05.2025

Swati Sinha
Director
DIN: 09394596

Director