



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 2026, 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, 2026, and its **loss** and its cash flows 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 and cash flow 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.

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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.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

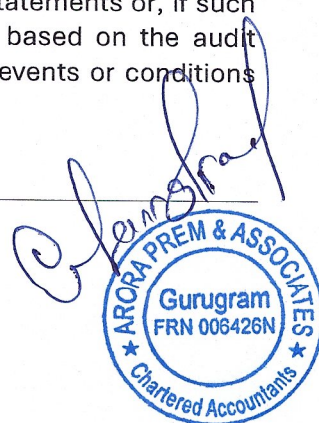
Auditor's Responsibilities for the Audit of the Financial Statements

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.
- 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.

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- 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.

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. 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 provisions 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 is applicable to the Company. Report on CARO-2020 enclosed herewith as **Annexure-A** to the extent applicable.

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.

(e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164(2) of the Act.

(f) With respect to the adequacy of the Internal Financial Controls over financial reporting of the company and operating effectiveness of such controls are given in separate **Annexure-B**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.

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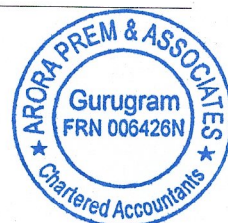


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(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. *The Company does not have any pending litigations which would impact its financial position.*
- 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 during the year ended March 31, 2026.*
- iv. *The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the financial statements, 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 that the Intermediary shall:*
 - directly or indirectly lend or invest in other persons or entities identified by or on behalf of the company (Ultimate Beneficiaries); or*
 - provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;*
- v. *The management has represented that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding that the company shall:*
 - directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Funding Party (Ultimate Beneficiaries); or*
 - provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;*
- vi. *Based on the audit procedures performed, nothing has come to our notice that has caused us to believe that the representations under sub-clauses (iv) and (v) above contain any material misstatement.*
- vii. *The Company has not declared or paid any dividend during the year.*
- viii. *Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account 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.*
- ix. *With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the Company has not paid or provided for any managerial remuneration to its directors during the year.*





ARORA PREM AND ASSOCIATES

CHARTERED ACCOUNTANTS

For ARORA PREM & ASSOCIATES

Chartered Accountants

FRN-006426N



(CA. Deepanshu Pal)

Partner

Membership Number: 532704

Place: Noida

Date: 15-05-2026

UDIN: 26532704WVDVAJ7419



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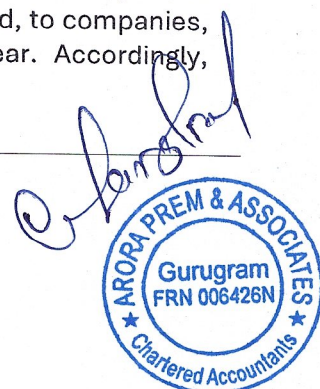
ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT

Report on the matters specified in paragraphs 3 and 4 of the Companies (Auditor's Report) Order, 2020 ("the Order")

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

- (i) (a) (A) The Company does not have any Property, Plant and Equipment. Accordingly, reporting under clause 3(i)(a)(A) of the Order is not applicable.
- (B) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has maintained proper records showing full particulars of intangible assets.
- (b) The Company does not have any Property, Plant and Equipment. Accordingly, reporting under clause 3(i)(b) of the Order is not applicable.
- (c) The Company does not hold any immovable property. Accordingly, reporting under clause 3(ii)(c) of the Order is not applicable.
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (e) According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
- (ii) (a) The Company does not hold any inventory. Accordingly, reporting under clause 3(ii)(a) of the Order is not applicable.
- (b) The Company has not been sanctioned any working capital limits from banks or financial institution in excess of Rs 5 crores in aggregate on the basis of security of current assets during the financial year.
- (iii) The Company has not made any investments in, provided any guarantee or security to, or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. Accordingly, reporting under clause 3(iii)(a) to (f) of the Order is not applicable.

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- (iv) In our opinion, The Company has not granted any loans, made any investments, or provided any guarantees or security covered under sections 185 and 186 of the Act. Accordingly, reporting under clause 3(iv) of the Order is not applicable.
- (v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits or amount which is deemed to be deposits from the public. Therefore, the reporting of clause 3(v) of the Order is not applicable to the Company.
- (vi) In our opinion and according to the information and explanations given to us, the company is not required to maintain cost accounting records pursuant to the Rules made by the Central Government for the maintenance of cost records under section 148 (1) of the Act.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, undisputed statutory dues including income-tax, goods and services tax and other material statutory dues applicable to it have generally been regularly deposited with the appropriate authorities. The Company does not have any employees and accordingly provident fund and employees' state insurance are not applicable. No undisputed amounts payable in respect of the above were in arrears as at 31 March 2026 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there are no statutory dues referred to in sub-clause (a) above which have not been deposited on account of any dispute.
- (viii) There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year. Accordingly, reporting under clause 3(viii) of the Order is not applicable.
- (ix) The Company has not taken any loans or other borrowings from any lender during the year and there are no outstanding borrowings at the year end. Accordingly, reporting under clause 3(ix)(a) to (f) of the Order is not applicable.
- (x) (a) According to the information and explanations given to us, the Company has not raised any money by way of initial public offer / further public offer (including debt instruments). Accordingly, paragraph 3(x)(a) of the Order is not applicable to the Company.
- (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible). Accordingly, reporting under clause 3(x)(b) of the Order is not applicable.
- (xi) (a) According to the information and explanations given to us, no fraud by the Company or,





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on the Company by its officers or employees has been noticed or reported during the year.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

(c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year

(xii) The Company is not a Nidhi Company. Accordingly, clause 3(xii)(a) to (c) of the Order is not applicable.

(xiii) According to the information and explanations given to us, and based on our examination of the records of the company, the Company is in compliance with section 188 of the Companies Act, 2013 where applicable, for all the transactions with the related parties, and the details of related parties have been disclosed in the financial statements as required by the applicable accounting standards. Further, the Company is not required to constitute an Audit Committee under section 177 of the Act and accordingly, to this extent, the reporting under clause 3(xiii) of the Order is not applicable to the Company.

(xiv) In our opinion and according to the information and explanations given to us, the Company does not have an internal audit system and is not required to have an internal audit system as per the provisions of the Act.

(xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him as restricted in section 192 of Companies Act, 2013; hence this clause is not applicable.

(xvi) (a) According to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi) of the Order is not applicable to the Company.

(b) The Company has not conducted any Non-Banking Financial or Housing Finance activities.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) is not applicable.

(d) The Group does not have any CIC as part of the Group. Accordingly, clause 3(xvi)(d) is not applicable.

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- (xvii) The Company has incurred cash losses of ₹5.33 lakhs in the current financial year and ₹2.32 lakhs in the immediately preceding financial period (19 July 2024 to 31 March 2025).
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(xviii) of the Order is not applicable.
- (xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, and based on our examination of the evidence supporting the assumptions, nothing has come to our attention which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of the balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. we further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) According to the information and explanations given to us and based on our examination of the records of the Company, provision of section 135 of Companies Act, 2013 is not applicable to the Company.

For ARORA PREM & ASSOCIATES

Chartered Accountants

FRN: 006426N



CA. Deepanshu Pal

Partner

Membership No.: 532704

Place: Noida

Date: 15 May 2026

UDIN: 26532704WVDVAJ7419

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Annexure "B" to Independent Auditors' Report

Report on the Internal Financial Controls with reference to the financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Referred to in paragraph 2(f) under "Report on Other Legal and Regulatory Requirements" section of our report of even date to the members of Exato Infotech Private Limited on the financial statements for the year ended March 31, 2026.

We have audited the internal financial controls with reference to financial statements of Exato Infotech Private Limited ("the Company") as at March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's responsibility for internal financial controls

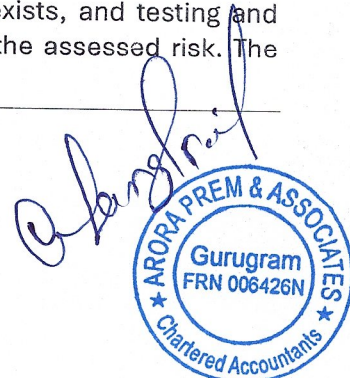
The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those standards and the guidance note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The

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procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls over financial reporting.

Meaning of internal financial controls over financial reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

- (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent limitations of internal financial controls over financial reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

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For ARORA PREM & ASSOCIATES

Chartered Accountants

FRN: 006426N



CA. Deepanshu Pal

Partner

Membership No.: 532704

Place: Noida

Date: 15 May 2026

UDIN: 26532704WVDVAJ7419

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EXATO INFOTECH PRIVATE LIMITED

CIN: U61900UP2024PTC206509

**BALANCE SHEET AS AT MARCH 31, 2026**

All amounts are in ₹ lacs, unless otherwise stated

	Notes	As at Mar 31, 2026	As at Mar 31, 2025
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	3	30.00	30.00
Reserves and surplus	4	(8.42)	(2.26)
		21.58	27.74
Current liabilities			
Other current liabilities	5	2.55	11.24
		2.55	11.24
TOTAL		24.13	38.98
ASSETS			
Non-current assets			
Property, plant & equipment and intangible assets	10		
Intangible assets		9.23	10.28
Deferred tax assets (net)	6	0.50	0.28
Other Non-Current Assets	7	0.10	-
		9.83	10.56
Current assets			
Cash and bank balances	8		
Cash and cash equivalents		11.96	27.09
Bank balances other than cash and cash equivalents		1.20	1.20
Other current assets	9	1.14	0.13
		14.30	28.42
TOTAL		24.13	38.98
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: *Roide*
Date: *15/05/2026*

UDIN: 26532704 WVDAL 7419



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

Exato Infotech Pvt. Ltd.

Appurv K Sinha
Appurv K Sinha
Nominee Director
DIN: 07918398

Exato Infotech Pvt. Ltd.

Swati Sinha
Swati Sinha
(Nominee Director)
DIN: 09394596

Place: *Roide*
Date: *15/05/2026*

EXATO INFOTECH PRIVATE LIMITED

CIN: U61900UP2024PTC206509

**STATEMENT OF PROFIT AND LOSS FOR THE FINANCIAL YEAR ENDED MARCH 31 2026***All amounts are in ₹ lacs, unless otherwise stated*

	Notes	For the year ended March 31 2026	For the period 19 Jul 2024 to 31 Mar 2025
Revenue			
Revenue from operations		-	-
Other income	11	0.09	0.02
Total Income		0.09	0.02
Expenses			
Finance costs	12	0.01	-
Depreciation and amortization expense	13	1.05	0.22
Operational Expenses	14	5.41	2.34
Total expenses		6.47	2.56
Loss before tax		(6.38)	(2.54)
Income tax	15		
- Current tax		-	-
- Deferred tax		(0.22)	(0.28)
Loss for the year		(6.16)	(2.26)
Basic and Diluted earnings per equity share of Rs. 10 each	16	(2.05)	(1.07)

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

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

CA Deepanshu Pal
Partner
Membership No. : 532704

Appurvk Sinha
(Nominee director)
DIN: 07918398

Swati Sinha
(Nominee director)
DIN: 09394596

Place: *Noida*
Date: *15/05/2026*

Place: *Noida*
Date: *15/05/2026*

UDIN:- 26532704WVDVAJ7419

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31 2026

All amounts are in ₹ lacs, unless otherwise stated

Particulars	Notes	Year ended 31 March 2026	For the period 19 Jul 2024 to 31 Mar 2025
Cash flows from operating activities			
Loss before tax as per statement of profit and loss		(6.38)	(2.54)
Adjustments:			
Depreciation		1.05	0.22
Interest income		(0.09)	(0.02)
Finance cost		0.01	-
Operating cash flow before working capital changes		(5.41)	(2.34)
Changes in assets and liabilities			
Increase/(decrease) in other current liabilities		(8.68)	11.24
(Increase)/decrease in other non-current assets		(0.10)	-
(Increase)/decrease in other current assets		(0.92)	(0.11)
Cash generated from operations		(9.70)	11.13
Income taxes paid		0.00	-
Net cash used in operating activities (A)		(15.11)	8.79
Cash flow from investing activities			
Purchase of property, plant and equipment		-	(10.50)
Interest Income received		-	-
Investment in fixed deposits with original maturity of more than 3 months		-	(1.20)
Net cash (used in)/ generated from investing activities (B)		-	(11.70)
Cash flow from financing activities			
Proceeds from issue of share capital		-	30.00
Interest paid		(0.01)	-
Net cash generated from financing activities (C)		(0.01)	30.00
Net decrease in cash and cash equivalents (A+B+C)		(15.12)	27.09
Cash and cash equivalents at the beginning of the year		27.09	-
Cash and cash equivalents at the end of the year (see below)		11.96	27.09
Notes to cash flow statement			
Components of cash and cash equivalents:			
Balance with banks on current accounts	8	11.96	27.09
		11.96	27.09

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: **15/05/2026**

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

Exato Infotech Pvt. Ltd.
Apparv K Sinha
(Nominee Director)
DIN: 07918398

Place: **Noida**
Date: **15/05/2026**

Exato Infotech Pvt. Ltd.

Swati Sinha
Nominee Director

Swati Sinha
(Nominee director)
DIN: 09394596

UDIN:- 26532704W D VAJ7419

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

All amounts are in ₹ lacs, 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 Limited (Formerly known as Exato Technologies Private Limited), a company incorporated under the Companies Act, 2013, having CIN: L74999UP2016PLC228280 and PAN: AAEECE2712N

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.

(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) Classification of Assets and Liabilities as Current and Non Current

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
(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.



Exato Infotech Pvt. Ltd.

Appurva P. Sinha
Nominee Director

Exato Infotech Pvt. Ltd.

Swati Sinha
Nominee Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

All amounts are in ₹ lacs, unless otherwise stated

(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 less any accumulated amortisation and accumulated impairment losses, if any.

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.

(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.

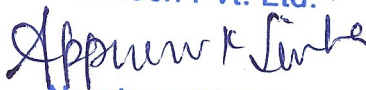
(ix) Taxes on income

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

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.



Exato Infotech Pvt. Ltd.


Nominee Director

Exato Infotech Pvt. Ltd.


Nominee Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

All amounts are in ₹ lacs, unless otherwise stated

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

(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

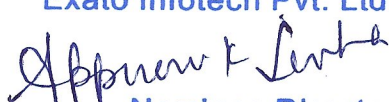
Provisions are recognized if, as a result of a past event, the Company has a present obligation that can be estimated reliably and it is probable that an outflow of resources will be required to settle the obligation. Provisions are not discounted to its present value and are determined based on best 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.

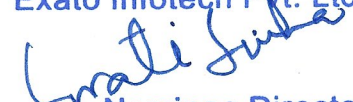
(xiii) Cash and cash equivalents

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.

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Exato Infotech Pvt. Ltd.

Nominee Director

Exato Infotech Pvt. Ltd.

Nominee Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

All amounts are in ₹ lacs, unless otherwise stated

3 SHARE CAPITAL

Authorised

Equity shares of Rs. 10 each

As at Mar 31, 2026		As at Mar 31, 2025	
Number of shares	Amount	Number of shares	Amount
3,00,000	30.00	3,00,000	30.00
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
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

	As at Mar 31, 2026		As at Mar 31, 2025	
	Number of shares	Amount	Number of shares	Amount
Outstanding at the beginning of the year	3,00,000	30.00	-	-
Issued during the year	-	-	3,00,000	30.00
Outstanding at the end of the year	3,00,000	30.00	3,00,000	30.00

b) Rights, preferences and restrictions attached to equity shares

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:

	As at Mar 31, 2026		As at Mar 31, 2025	
	Number of shares	% holding	Number of shares	% holding
Equity shares of Rs. 10 each fully paid up held by Exato Technologies Limited (Formerly known as Exato Technologies Private Limited) (including 6 share held in the name of following individuals as nominee (Mr. Appuorv K Sinha, Mr. Abhijeet Sinha, Mr. Ajay Kumar, Mr. Manoj Kumar, Mr. Paritosh Kumar, Mr. Ritesh Ranian)	3,00,000	100.00%	3,00,000	100.00%

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

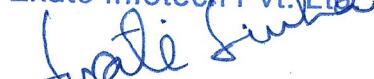
Name of the promoter	As at Mar 31, 2026			As at Mar 31, 2025		
	No. of shares	% of total shares	% Change during the year	No. of shares	% of total shares	% Change during the year
Exato Technologies Limited	3,00,000	100.00%	0.0%	3,00,000	100.00%	0.00%



Exato Infotech Pvt. Ltd.


Nominee Director

Exato Infotech Pvt. Ltd.


Nominee Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

All amounts are in ₹ lacs, unless otherwise stated

	As at Mar 31, 2026	As at Mar 31, 2025
4 RESERVES AND SURPLUS		
Surplus/(Deficit) in the Statement of Profit and Loss		
(i) Surplus i.e., balance in Statement of Profit and Loss		
Opening balance	(2.26)	-
Net profit for the period	(6.16)	(2.26)
Closing balance	(8.42)	(2.26)
Balance at the end of the year	(8.42)	(2.26)
5 OTHER CURRENT LIABILITIES		
Statutory dues:		
TDS Payable	0.07	0.11
Other expenses payable	2.48	11.13
	2.55	11.24
6 DEFERRED TAX ASSETS (NET)		
Deferred tax asset	0.50	0.28
	0.50	0.28
Deferred Tax Assets relate to:		
On account of timing differences relating to depreciation	0.33	0.06
Deferred tax asset on pre incorporation expenses	0.17	0.22
	0.50	0.28
7 OTHER NON CURRENTS ASSETS		
Security deposits	0.10	-
	0.10	-
8 CASH AND BANK BALANCES		
Cash and cash equivalents		
Cash in hand	-	-
Balance with banks		
- on current accounts	11.96	27.09
	11.96	27.09
Bank Balances other than cash and cash equivalents		
- in fixed deposits with original maturities of more than 3 months ^{8a}	1.20	1.20
	13.16	28.29
^{8a} pledged against bank guarantees and having original maturity beyond 12 months	1.20	1.20



Exato Infotech Pvt. Ltd.

Appurva R. Sinha
Nominee Director

Exato Infotech Pvt. Ltd.

Swati Sinha
Nominee Director



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
All amounts are in ₹ lacs, unless otherwise stated

	As at Mar 31, 2026	As at Mar 31, 2025
9 OTHER CURRENTS ASSETS		
Balance with Government Authorities		
GST input credit (net of liability)	0.95	0.05
Other Advances	0.08	0.06
Interest Accrued on fixed deposit	0.11	0.02
	1.14	0.13

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Exato Infotech Pvt. Ltd.
Appurva Sinha
Nominee Director

Exato Infotech Pvt. Ltd.
Jwanti Sinha
Nominee Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

All amounts are in ₹ lacs, unless otherwise stated

10 (a) INTANGIBLE ASSET

GROSS AMOUNT

Particulars	As at 1 Apr 2024	Additions	Deletions	As at 31 Mar 2025	Additions	Deletions	As at 31 Mar 2026
Licences	-	10.50	-	10.50	-	-	10.50
	-	10.50	-	10.50	-	-	10.50

ACCUMULATED DEPRECIATION

Particulars	As at 1 Apr 2024	Additions	Deletions	As at 31 Mar 2025	Additions	Deletions	As at 31 Mar 2026
Licences	-	0.22	-	0.22	1.05	-	1.27
	-	0.22	-	0.22	1.05	-	1.27

NET AMOUNT

Particulars	As at 1 Apr 2024	As at 31 Mar 2025	As at 31 Mar 2026
Licences	-	10.28	9.23
	-	10.28	9.23

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Exato Infotech Pvt. Ltd.

Nominee Director

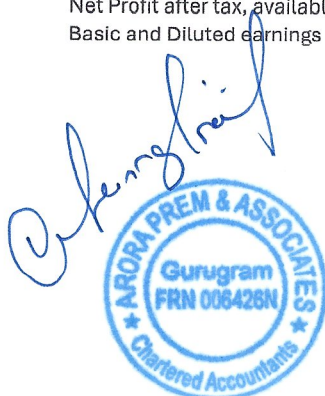
Exato Infotech Pvt. Ltd.

Nominee Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

All amounts are in ₹ lacs, unless otherwise stated

	For the year ended March 31 2026	For the period 19 Jul 2024 to 31 Mar 2025
11 OTHER INCOME		
Interest on Fixed Deposits with banks	0.09	0.02
	0.09	0.02
12 FINANCE COSTS		
Interest on statutory dues	0.01	-
	0.01	-
13 DEPRECIATION AND AMORTIZATION EXPENSE		
Amortization of intangible assets	1.05	0.22
	1.05	0.22
14 Operational Expenses		
Rent	3.78	0.62
License fees	0.25	-
Rates and Taxes	0.23	0.03
Legal and professional charges ^{14a}	1.00	0.50
Bank Charges	0.15	0.13
Pre-Incorporation expenses	-	1.07
	5.41	2.35
^{14a} includes payment made to auditor (excluding GST) for :		
- Statutory audit	0.30	0.30
- Tax audit	-	-
	0.30	0.30
15 Current tax (Incom Tax)		
Current tax	-	-
Deferred tax charge	(0.22)	(0.28)
	(0.22)	(0.28)
16 Earnings per share (EPS)		
Calculation of weighted number of equity shares of ₹ 10 each		
Number of equity shares at the beginning of the year	3,00,000	-
Number of equity shares outstanding at the end of the year	3,00,000	3,00,000
Weighted average number of equity shares	3,00,000	2,10,411
Net Profit after tax, available for equity shareholders	(6.16)	(2.26)
Basic and Diluted earnings per equity share of ₹ 10 each	(2.05)	(1.07)



Exato Infotech Pvt. Ltd.
Appurva Singh
Nominee Director

Exato Infotech Pvt. Ltd.
Swati Sinha
Nominee Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

All amounts are in ₹ lacs, unless otherwise stated

17 Employee benefits 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.

18 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 ₹ 3.78 (previous year: ₹ 0.62).

19 Related party disclosure

Description of relationship	Name of related party
Holding company	Exato Technologies Limited (Formerly known as Exato Technologies Private Limited)

Transactions with related parties:

Name of related party	Nature of transaction	For the year ended March 31 2026	For the period 19 Jul 2024 to 31 Mar 2025
Exato Technologies Limited	Subscription of share capital	-	30.00
	Reimbursement of pre-incorporation expenses	-	10.68
	Amount paid on behalf of the company and paid back	0.54	-

Outstanding balances with related parties:

Name of related party	Outstanding for	As at Mar 31, 2026	As at Mar 31, 2025
Exato Technologies Limited	Reimbursement of pre-incorporation and other expenses	-	10.68

20 The Company does not have any contingent liabilities as at March 31, 2026.

21 There are no capital commitments as at March 31, 2026.

22 Other/ Additional information pursuant to schedule III to the companies act, 2023

Particulars	For the year ended March 31 2026	For the period 19 Jul 2024 to 31 Mar 2025
Earnings in foreign currency	Nil	Nil
Expenditure in foreign currency (on accrual basis)	Nil	Nil



Exato Infotech Pvt. Ltd.

Appu K. Sinha
Nominee Director

Exato Infotech Pvt. Ltd.

Swati Sinha
Nominee Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

All amounts are in ₹ lacs, unless otherwise stated

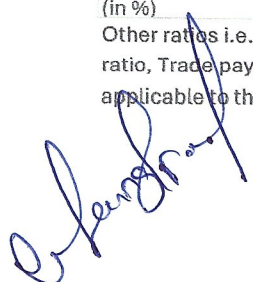
Other Statutory Information

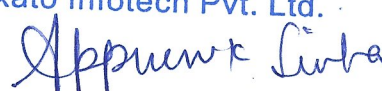
- (a) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- (b) The Company has not advanced any loans or advances in the nature of loans to specified persons viz. promoters, directors, KMPs, related parties; 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.
- (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 provisions of the Income Tax Act, 1961).
- (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.

23 DISCLOSURE OF KEY RATIOS

Ratio	Numerator	Denominator	FY 2025-26	FY 2024-25	% Variance	Reason for variance
Current Ratio (in times)	Current Assets	Current Liabilities	5.60	2.53	121.62%	Improvement due to a reduction in current liabilities on settlement of outstanding dues.
Return on capital employed (in %)	Earning before interest and taxes	Capital Employed	-20.68	NA	-	Not Applicable

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.



Exato Infotech Pvt. Ltd.

Nominee Director

Exato Infotech Pvt. Ltd.

Nominee Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

All amounts are in ₹ lacs, unless otherwise stated

- 24 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.
- 25 Previous year figures have been regrouped/reclassified, where necessary, to conform with current year's classification, as far as possible.

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

CA Deepanshu Pal
Partner
Membership No. : 532704

Place: **Noida**
Date: **15/05/2026**

For and on behalf of the Board of Directors of

EXATO INFOTECH PRIVATE LIMITED
Exato Infotech Pvt. Ltd.

Appurva K Sinha
Nominee Director
(Nominee director)
DIN: 07918398

Place: **Noida**
Date: **15/05/2026**

Exato Infotech Pvt. Ltd.

Swati Sinha
Nominee Director
(Nominee director)
DIN No: 09394596