



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 30th September 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 30th September 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.

HEAD OFFICE: G-67, LGF, SOUTH CITY-1, GURUGRAM-122001
EMAIL: DEEPANSHU@ARORAPREM.COM
MOBILE. NO.: +91-9873820385





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

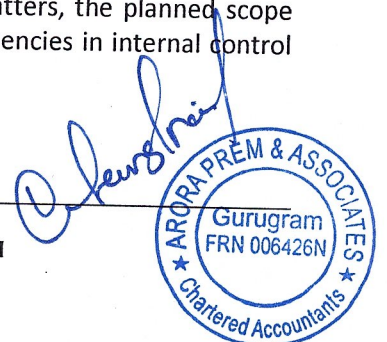
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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.

HEAD OFFICE: G-67, LGF, SOUTH CITY-1, GURUGRAM-122001
EMAIL: DEEPANSHU@ARORAPREM.COM
MOBILE. NO.: +91-9873820385





ARORA PREM AND ASSOCIATES

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, as same is not reportable on Interim Financial Statements.

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.

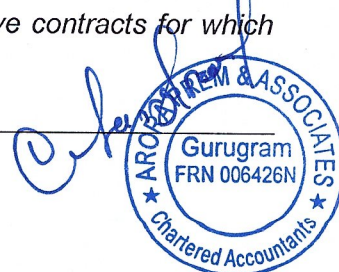
(e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.

(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.*
- ii. *The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.*

HEAD OFFICE: G-67, LGF, SOUTH CITY-1, GURUGRAM-122001
EMAIL: DEEPANSHU@ARORAPREM.COM
MOBILE. NO.: +91-9873820385





ARORA PREM AND ASSOCIATES

CHARTERED ACCOUNTANTS

- 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, 2025.
- 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. The provisions of Section 197 read with Schedule V to the Act are applicable only to public companies. Accordingly. Reporting under section 197(16) of the Act is not applicable to the Company.

For ARORA PREM & ASSOCIATES

Chartered Accountants

FRN-006426N



(CA. Deepanshu Pal)

Partner

Membership Number: 532704

Place: Noida

Date: 05-11-2025

UDIN: 25532704BMKPVQ9695

HEAD OFFICE: G-67, LGF, SOUTH CITY-1, GURUGRAM-122001

EMAIL: DEEPANSHU@ARORAPREM.COM

MOBILE. NO.: +91-9873820385

EXATO INFOTECH PRIVATE LIMITED

CIN: U61900UP2024PTC206509

**BALANCE SHEET AS AT SEPTEMBER 30, 2025**

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

	Notes	As at 30 September 2025	As at 31 March 2025
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	3	30.00	30.00
Reserves and surplus	4	(5.25)	(2.26)
		<u>24.75</u>	<u>27.74</u>
Non- current liabilities			
Current liabilities			
Trade payables			
-Total outstanding dues of micro enterprises and small enterprises	5	0.32	-
-Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
Other current liabilities	6	1.19	11.24
		<u>1.51</u>	<u>11.24</u>
TOTAL		<u>26.26</u>	<u>38.98</u>
ASSETS			
Non-current assets			
Property, plant & equipment and intangible assets			
Property, plant and equipment			
Intangible assets	7	9.75	10.28
Deferred tax assets (net)	8	0.39	0.28
		<u>10.14</u>	<u>10.56</u>
Current assets			
Trade receivables			
Cash and bank balances			
Cash and cash equivalents	9	14.27	27.09
Bank balances other than cash and cash equivalents		1.20	1.20
Short-term loans and advances	10	0.63	0.11
Other current assets	11	0.02	0.02
		<u>16.12</u>	<u>28.42</u>
TOTAL		<u>26.26</u>	<u>38.98</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 & Associates
Chartered Accountants
Firm Registration No. 0088720N
Gurgaon
FRN 006426N

CA Deepanshu Pal
Partner

Membership No. : 532704

UDIN : 2553270BMXPVQ9695

Place: Noida

Date: 05/11/2025

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

Appuerv Kumar Sinha
Director

DIN: 07918398



Swati Sinha
Director

DIN: 09394596

EXATO INFOTECH PRIVATE LIMITED

CIN: U61900UP2024PTC206509

**STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED FOR THE PERIOD ENDED APRIL 1st,
2025 to SEPTEMBER 30, 2025**

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

	Notes	For the Period 1 Apr 2025 to 30 September 2025	For the Period 19 July 2024 to 31 March 2025
Revenue			
Revenue from operations		-	-
Other income		-	-
Total Income	12	-	0.02
		-	0.02
Expenses			
Depreciation and amortization expenses	13	0.53	0.22
Other expenses	14	2.57	2.34
Total expenses		3.10	2.56
Loss before tax		(3.10)	(2.54)
Income tax			
- Current tax	15	-	-
- Deferred tax		(0.11)	(0.28)
Loss for the year		(2.99)	(2.26)
Basic earnings per equity share of Rs. 10 each		(1.00)	(0.75)
Diluted earnings per equity share of Rs 10 each	16	(1.00)	(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 & Associates
Chartered Accountants

Firm Registration No.: 006426N

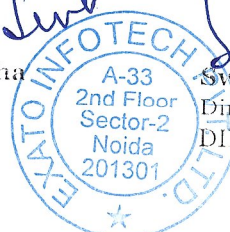
CA Deepanshu Pal
Partner

Membership No. : 532704

UDIN: 25332704BMKPVQ9695

Place: Noida

Date: 05/11/2025

For and on behalf of the Board of Directors of
EXATO INFOTECH PRIVATE LIMITEDAppuorv Kumar Sinha
Director
DIN: 07918398Swati Sinha
Director
DIN: 09394596

CASH FLOW STATEMENT FOR THE PERIOD ENDED FOR THE PERIOD ENDED APRIL 1st, 2025 to SEPTEMBER 30, 2025

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

Notes	For the Period 1 Apr 2025 to 30 September 2025	For the Period 19 July 2024 to 31 March 2025
Cash flow from Operating activities		
Loss before tax		
Adjustments for	(3.10)	(2.54)
Depreciation and amortization		
Interest income	0.53	0.22
Operating profit before working capital changes	<u>(2.57)</u>	<u>(2.34)</u>
Adjustment for working capital changes		
Increase/(decrease) in Trade Payables	0.32	-
Increase/(decrease) in other current liabilities	(10.05)	11.24
Increase/(decrease) in Short-term loans and advances	(0.52)	(0.11)
Increase/(decrease) in Other current assets	-	(0.02)
Cash generated from operations	<u>(10.25)</u>	<u>11.11</u>
Direct taxes paid		
Net cash from Operating activities	<u>(12.82)</u>	<u>8.77</u>
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	<u>-</u>	<u>(11.68)</u>
Cash flow from financing activities		
Proceeds from issue of shares	-	30.00
Net cash from financing activities	<u>-</u>	<u>30.00</u>
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	<u>(12.82)</u>	<u>27.09</u>
Cash and cash equivalent at the beginning of the period	<u>27.09</u>	<u>-</u>
Cash and cash equivalents at the end of the period	<u>14.27</u>	<u>27.09</u>
Notes to cash flow statement		
Components of cash and cash equivalents:		
Balance with banks on current accounts	9	14.27
		27.09
Significant accounting policies	2	14.27
		27.09

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

As per our report of even date attached

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

CA Deepanshu Pal
Partner

Membership No.: 532704

V DIN: 25532704BMU 8099695

Place: Noida

Date: 05/11/2025



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

Appurav Kumar Sinha
Director
DIN: 07918398



Swati Sinha
Director
DIN: 09394596

Appurav Kumar Sinha *Swati Sinha*

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED APRIL 1st, 2025 to SEPTEMBER 30, 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 cloudbased VoIP service.

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. Additionally, the requirement of preparation of Cash Flow Statement is not applicable to the Company being small company in terms of Section 2(85) of the Companies Act, 2013.

(iii) 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.

(iv) 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.

(v) 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

(vi) 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.

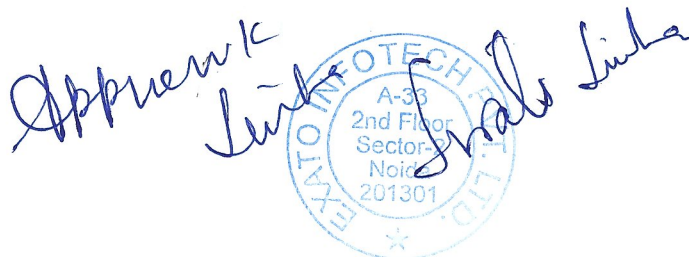
Amortisation is recognised in the statement of profit and loss on a straight-line basis over the estimated useful lives of intangible assets from the date they are available for use. The amortisation period and the amortisation method for an intangible asset are reviewed at least at each financial year 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.

(vii) 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.



NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED APRIL 1st, 2025 to SEPTEMBER 30, 2025
 [All Amounts are in Rupees (₹) lakhs unless otherwise stated]

(viii) 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.

(ix) 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.

(x) 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.

(xi) 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.

(xii) 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.

(xiii) 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.

(xiv) 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.



NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED APRIL 1st, 2025 to SEPTEMBER 30, 2025
[All Amounts are in Rupees (₹) lakhs unless otherwise stated]

3 SHARE CAPITAL	As at 30 September 2025		As at 31 March 2025	
	Number of shares	Amount	Number of shares	Amount
Authorised				
Equity shares of Rs. 10 each	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 30 September 2025		As at 31 March 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

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 30 September 2025		As at 31 March 2025	
	Number of shares	% holding	Number of shares	% holding
Equity shares of Rs. 10 each fully paid up held by Exato Technologies 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%

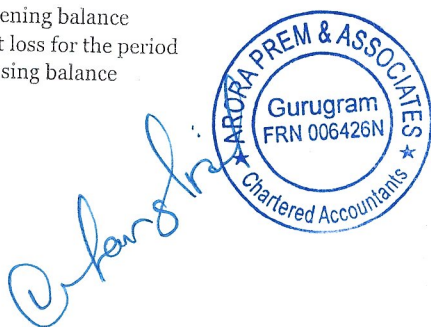
(d) Details of Equity Shares held by promoters at the end of the year:

Name of the promoter	As at September 30 2025		As at March 31 2025		% Change during the year
	No. of shares	% of total shares	No. of shares	% of total shares	
Exato Technologies 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%	-
	3,00,000	100.00%	3,00,000	100.00%	

4 RESERVES AND SURPLUS

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

	As at 30 September 2025	As at 31 March 2025
Opening balance	(2.26)	
Net loss for the period	(2.99)	(2.26)
Closing balance	(5.25)	(2.26)



NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED APRIL 1st, 2025 to SEPTEMBER 30, 2025
[All Amounts are in Rupees (₹) lakhs unless otherwise stated]

5 TRADE PAYABLES

Total outstanding dues of micro enterprises and small enterprises ^{5a}
Total outstanding dues of creditors other than micro enterprises and small enterprises

As at 30 September 2025	As at 31 March 2025
0.32	-
-	-
0.32	-

^{5a} The Ministry of Micro, Small and Medium enterprises has issued an office memorandum dated 26 August 2008 which recommends that the micro and small enterprises should mention in their correspondence with its customers the entrepreneur's memorandum number as allocated after filing of the memorandum. Accordingly, the disclosure in respect of amounts payable to such enterprises as at 30 September 2025 and 31 March 2025 has been made in the financial statements based on the information received and available with the Company. The Company has not received any claim for interest from any supplier under the said Act.

Disclosures in relation to Micro and Small enterprises "Suppliers" as defined in the Micro, Small and Medium Enterprises Development Act, 2006:

Particulars

The amounts remaining unpaid to micro and small suppliers as at the end of the year
– Principal
– Interest

As at 30 September 2025	As at 31 March 2025
0.32	-
-	-

The amount of interest paid by the buyer as per the Micro Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006)

The amounts of the payments made to micro and small suppliers beyond the appointed day during each accounting year

The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006

The amount of interest accrued and remaining unpaid at the end of each accounting year

The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under the MSMED Act, 2006

The following table represent ageing of Trade payables as on Sep 30, 2025:

Particulars	Not due	< 1 year	1-2 years	2-3 years
MSME	-	0.32	-	-
Others	-	-	-	-
Disputed dues-MSME	-	-	-	-
Disputed dues-Others	-	-	-	-
Total	-	0.32	-	-

6 OTHER CURRENT LIABILITIES

Statutory dues:

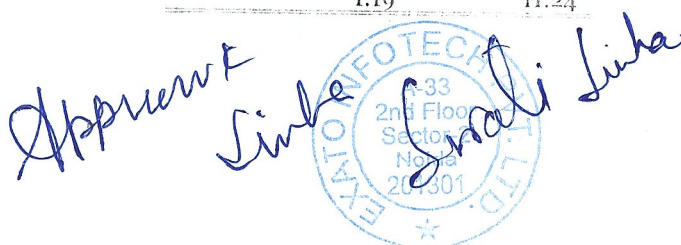
TDS Payable

Audit fee payable

Accrued Expenses

Expenses payable to Holding Company

As at 30 September 2025	As at 31 March 2025
0.02	0.11
0.14	0.27
-	0.18
1.03	10.68
1.19	11.24



NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED APRIL 1st, 2025 to SEPTEMBER 30, 2025
[All Amounts are in Rupees (₹) lakhs unless otherwise stated]

7 INTANGIBLE ASSETS

	As at April 01, 2025	Additions	Deductions	As at September 30, 2025
Gross block (at cost)				
License	10.50	-	-	10.50
Previous Year	-	10.50	-	10.50
Accumulated Amortization				
License	0.22	0.53	-	0.75
Previous Year	-	0.22	-	0.22
Net Block				
License	10.28			9.75
Previous Year	-			10.28

8 DEFERRED TAX ASSETS (NET)

	As at 30 September 2025	As at 31 March 2025
Deferred tax asset	0.39	0.28
Deferred Tax Assets relate to:		
Deferred tax asset on pre-incorporation expenses	0.20	0.22
Timing differences relating to depreciation	0.20	0.06
	0.39	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 September 30, 2025.

9 CASH AND BANK BALANCES

Cash and cash equivalents

Cash in hand
Balance with banks
- on current accounts

Bank Balances other than cash and cash equivalents

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

pledged against bank guarantees

	As at 30 September 2025	As at 31 March 2025
Cash in hand	14.27	27.09
Balance with banks	14.27	27.09
- on current accounts	1.20	1.20
Bank Balances other than cash and cash equivalents	15.47	28.29
- in fixed deposits with original maturities of more than 3 months	1.20	1.20

10 SHORT-TERM LOAN AND ADVANCES

(Unsecured considered good, unless stated otherwise)

Balance with Government Authorities
Goods and Service Tax
Income Tax

Gurgaon
FRN 006426N

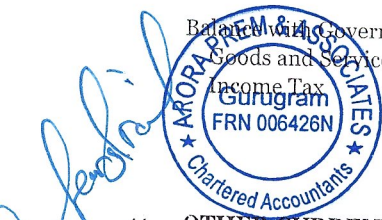
Chartered Accountants

	As at 30 September 2025	As at 31 March 2025
Balance with Government Authorities	0.11	0.11
Goods and Service Tax	0.52	-
Income Tax	0.63	0.11

11 OTHER CURRENTS ASSETS

Accrued Interest on Fixed Deposit

	As at 30 September 2025	As at 31 March 2025
Accrued Interest on Fixed Deposit	0.02	0.02



Arora Prem & Associates

Exato Infotech Private Limited

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED APRIL 1st, 2025 TO SEPTEMBER 30, 2025
[All Amounts are in Rupees (₹) lakhs unless otherwise stated]

	For the Period 1 Apr 2025 to 30 September 2025	For the Period 19 July 2024 to 31 March 2025
12 OTHER INCOME		
Interest on Fixed Deposits with banks	-	0.02
	-	0.02
	For the Period 1 Apr 2025 to 30 September 2025	For the Period 19 July 2024 to 31 March 2025
13 DEPRECIATION AND AMORTIZATION EXPENSE		
Depreciation on Property, Plant and equipment	-	-
Amortization of intangible assets	0.54	0.22
	0.54	0.22
	For the Period 1 Apr 2025 to 30 September 2025	For the Period 19 July 2024 to 31 March 2025
14 OTHER EXPENSES		
Audit Fee		
Bank Charges	0.15	0.30
Office Rent	-	0.13
Preliminary Expenses	1.89	0.62
Professional Fee	-	1.07
Rate & Taxes	0.50	0.20
Statutory Fee	-	-
	0.03	0.02
	2.57	2.34
^{14a} Payment made to auditor (excluding GST) for :		
- Statutory audit	0.15	0.30
	0.15	0.30
	For the Period 1 Apr 2025 to 30 September 2025	For the Period 19 July 2024 to 31 March 2025
15 TAX EXPENSE		
Current tax	-	-
Deferred tax charge	(0.11)	(0.28)
	(0.11)	(0.28)
	For the Period 1 Apr 2025 to 30 September 2025	For the Period 19 July 2024 to 31 March 2025
16 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
Weighted average number of equity shares
Net Profit after tax
Earnings per equity share - basic and diluted - (in ₹)

3,00,000	3,00,000
3,00,000	3,00,000
(2.99)	(2.26)
(1.00)	(0.75)



NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED APRIL 1st, 2025 to SEPTEMBER 30, 2025
[All Amounts are in Rupees (₹) lakhs unless otherwise stated]

17 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.

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 ₹ 1.89 (Previous Year ₹ 0.62).

19 RELATED PARTY DISCLOSURES

Description of relationship

Name of party

Holding Company

Exato Technologies Limited

Transactions with related parties:

Particulars

For the Period
1 Apr 2025 to
30 September
2025

For the Period
19 July 2024 to
31 March 2025

(i) Share capital subscribed during the period

Exato Technologies Limited

- 30.00

(ii) Reimbursement of pre-incorporation and other expenses

Exato Technologies Limited

- 10.68

Outstanding balances with related parties:

Particulars

As at
30 September
2025

As at
31 March 2025

Expense Payable

Exato Technologies Limited

1.03

10.68

20 The Company does not have any contingent liabilities as at September 30, 2025.

21 There are no capital commitments as at September 30, 2025.

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

Particulars

For the Period
1 Apr 2025 to
30 September
2025

For the Period
19 July 2024 to
31 March 2025

Earnings in foreign currency (accrual basis):

Nil

Nil

Expenditure in foreign currency (on accrual basis)

Nil

Nil

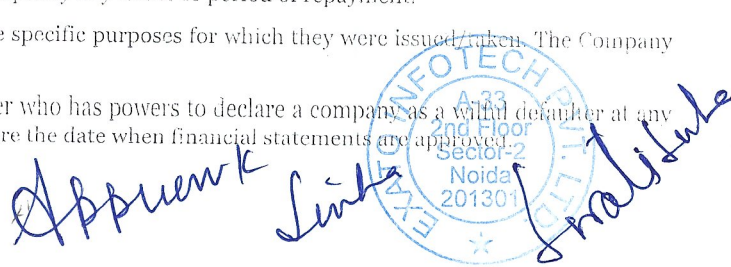
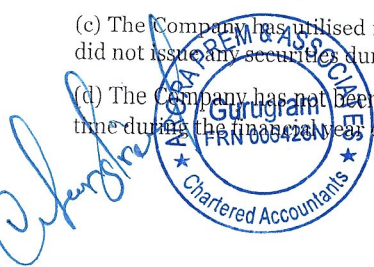
Other Statutory Information

(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.



NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED APRIL 1st, 2025 to SEPTEMBER 30, 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 provisions of
- (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

Particulars	As at 30 September	As at 31 March 2025
Current Ratio [Current Assets/Current liabilities]	10.68	2.53
Return on Equity Ratio [Net Profit after taxes/average shareholders equity]	-	-

- 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 & Associates
Chartered Accountants
Firm Registration No.: 006426N

CA Deepanshu Pal
Partner

Membership No. : 532704

UDIN: 25532704MKPVQ9695

Place: Noida

Date: 05/11/2025



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

Appuory Kumar Sinha
Director
DIN: 07018398

Swati Sinha
Director
DIN: 09394596

