EXATO INFOTECH PRIVATE LIMITED
CIN: U61900UP2024PTC206509

Exato

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

ARORA PREM & ASSOCIATES
Gurugram
FRN 006426N
Chartered Accountants

CA Deepanshu Pal
Partner
Membership No. : 532704

Place: Noida
Date : 15/05/2026

UDIN: 26532704WVDAJ7419

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

Exato Infotech Pvt. Ltd.

Appuorv 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: 09394596

EXATO INFOTECH PRIVATE LIMITED
CIN: U61900UP2024PTC206509

Exato

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

ARORA PREM & ASSOCIATES Gurugram FRN 006426N Chartered Accountants

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.
Nominee Director

Appuorv K Sinha
(Nominee director)
DIN: 07918398

Exato Infotech Pvt. Ltd.
Nominee Director

Swati Sinha
(Nominee director)
DIN: 09394596

Place: Noida
Date : 15/05/2026

UDIN:- 26532704WVDVAJ7419

EXATO INFOTECH PRIVATE LIMITED
CIN: U61900UP2024PTC206509

Exato

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		(8.69)	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		**(9.71)**	**11.13**
Income taxes paid		0.00	-
Net cash used in operating activities (A)		**(15.12)**	**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)		**(15.13)**	**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)		**11.95**	**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

ARORA PREM & ASSOCIATES Gurugram FRN 006426N Chartered Accountants

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.
Nominee Director
Appu K Sinha
(Nominee director)
DIN: 07918398

Exato Infotech Pvt. Ltd.
Nominee Director
Swati Sinha
(Nominee director)
DIN No: 08339953

Place: Noida
Date : 15/05/2026

UDIN:- 26532704WVDVAJ7419

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 vitual 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: AAECE2712N

2 SIGNIFICANT ACCOUNTING POLICIES

(i) Basis of Accounting and Preparation of Financial Statements

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

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

(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.

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Nominee Director

Exato Infotech Pvt. Ltd.
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(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 exits, 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.

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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

	As at Mar 31, 2026		As at Mar 31, 2025	
	Number of shares	Amount	Number of shares	Amount
3 SHARE CAPITAL				
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 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 *(Formarly known as Exato Technologies Private Limited)* (including 7 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 Ranjan)	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%

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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
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

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EXATO INFOTECH PRIVATE LIMITED
CIN: U61900UP2024PTC206509

Exato

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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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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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)

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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 *(Formarly 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

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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%	
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.

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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

ARORA PREM & ASSOCIATES Gurugram FRN 006426N Chartered Accountants

CA Deepanshu Pal
Partner
Membership No. : 532704

Place:
Date :

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

Exato Infotech Pvt. Ltd.
Nominee Director

Appuorv K Sinha
(Nominee director)
DIN: 07918398

Exato Infotech Pvt. Ltd.
Nominee Director

Swati Sinha
(Nominee director)
DIN No: 08339953

Place:
Date :