P R S V & Co. LLP
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

To the Members of
Prismberry Technologies Private Limited

Report on the audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Prismberry Technologies Private Limited** ("the Company"), which comprise the balance sheet as at 31 March 2025 and the statement of profit and loss including other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material 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 ("Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015 as amended and other accounting principles generally accepted in India ('Ind AS'), of the state of affairs of the Company as at 31 March 2025, its profit , its changes in equity 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.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Annual Report but does not include the financial statements and our auditor's report thereon. The other information is expected to be made available to us after the date of this auditor's report.

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

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

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If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to communicate the matter to those charged with governance under SA720 "The Auditor's responsibilities relating to Other Information".

Responsibility 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, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it 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

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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.

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

Report on Other Legal and Regulatory Requirements

1. As required by 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, we give in the 'Annexure A' a statement on the matters specified in paragraphs 3 and 4 of the Order, 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 (including other comprehensive income), the statement of changes in equity and the statement of cash flows 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 Companies (Indian Accounting Standards) Rules, 2015, as amended.

e) On the basis of the written representations received from the directors as on 31 March 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2025 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 the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

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 except those disclosed in financial statements;

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

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. a) the management has represented that, to the best of their knowledge and belief, 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 or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b) the management has represented that, to the best of their knowledge and belief, no funds have been received by the Company to or in any other person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c) based on our audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under above sub-clause (a) and (b) contain any material misstatement.

v. The Company has neither declared nor paid any dividend during the year.

vi. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 1 April 2023. Based on our examination which included test checks the Company has used accounting software for maintaining its books of account, which does not have a feature of recording audit trail (no edit log) facility.

3. In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act.

For **PRSV & Co. LLP**
Chartered Accountants
Firm's Registration No.: S200016

Y. Venkateswarlu
Partner
Membership No: 222068

PRSV & CO. LLP Hyderabad Chartered Accountants

Place: Hyderabad
Date: 29 May 2025

UDIN: 25222068BMLFYL5158

Annexure 'A' to the Independent Auditor's Report of EYANTRA VENTURES LIMITED (formerly known as Punit Commercials Limited) for the Year ended as on 31 March 2025

Annexure referred to in paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our report on even date: -

i. a. A). The Company has maintained proper records showing full particulars, including quantitative details and the situation of property, plant and equipment.

B). The Company has maintained proper records showing full particulars of intangible assets.

b. No physical verification has been carried out during the year under Audit.

c. The company has no immovable property hence paragraph 3(i)(c) of the Order is not applicable to the company.

d. The Company has not revalued its property, plant and equipment (including Right of use assets) during the year ended 31 March 2025.

e. There are no proceedings initiated or are 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 have any inventory during the year under Audit.

(b) Company has not been sanctioned working capital limits in excess of Rs. five crores in aggregate from banks during the year on the basis of security of current assets of the Company. Accordingly, the provisions of clause 3(ii) of the Order is not applicable to the company.

iii. The company has not made any investments during the year. During the year the Company has not provided any loans, advances in the nature of loans, stood guarantee or provided security to companies, firms, Limited Liability Partnerships or any other parties.

iv. The Company has not entered into any transaction in respect of loans, investments, guarantee and securities, which attracts compliance to the provisions of sections 185 and 186 of the Companies Act, 2013. Accordingly, the requirement to report on clause 3(iv) of the Order is not applicable to the company.

v. The Company has neither accepted any deposits from the public nor accepted any amount which are deemed to be deposits within the meaning of Sections 73 to 76 of the Act and rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

vi. The maintenance of cost records specified by the Central Government under sub-section 148(1) of the Companies Act, 2013 are not applicable to the Company. Accordingly, the requirement to report on clause 3(vi) of the order is not applicable to the Company.

vii. a. According to the information and explanations given to us and on the basis of our examination of the books of accounts, the company is regular in depositing with the appropriate authorities undisputed statutory dues including provident fund, employee state insurance, income tax, duty of customs, goods

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and services tax and other statutory dues applicable to it. The provisions relating to sales tax, duty of excise, value added tax and cess are not applicable to the Company. According to the information and explanations given to us, no undisputed amounts payable in respect of goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of custom, duty of excise, value added tax, cess and other statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

b. According to the information and explanation given to us, there are no dues of income tax, goods and service tax, sales tax, provided fund, employee' state insurance, duty of customs, cess and other statutory dues which have not been deposited on account of dispute.

viii. The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

ix. (a) The Company has not availed any loans and accordingly, the requirement to report on clause 3(ix)(a) of the Order is not applicable to the Company

b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

c) The Company has not availed any loans during the current year and the previous year, accordingly the requirement to report on cluse 3(ix) (c) of the Order is not applicable to the Company.

d) The Company has not availed any loans during the current year and the previous year, accordingly the requirement to report on cluse 3(ix) (d) of the Order is not applicable to the Company.

e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, the requirement to report on clause (ix) (f) of the Order is not applicable to the Company.

x. a) The Company has not raised any monies during the year by way of initial public offer in the nature of equity shares.

xi. a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by cost auditor/ secretarial auditor or by us in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

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 and hence clause 3 (xii) of the Companies (Auditor's Report) Order 2020 is not applicable.

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xiii. According to the information and explanations given to us and based on our examination of the records of the Company, all transactions with the related parties are in compliance with sections 177 and 188 of the Companies Act, 2013 where applicable and the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. The Company is not required to have internal audit system u/s 138 of the Companies act and accordingly, the requirement to report on clause 3(xiv) of the Order is not applicable to the Company.

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 any non-cash transactions with directors or persons connected with him. Accordingly, the requirements to report on clause 3(xv) of the Order is not applicable.

xvi. a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi)(a) of the Order is not applicable to the Company.

b) The Company has not conducted any Non-Banking Financial or Housing Finance activities during the year. Accordingly, the requirement to report on clause 3(xvi)(b) of the Order is not applicable to the Company.

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

d) There is no Core Investment Company as a part of the Group, hence, the requirement to report on clause 3(xvi)(d) of the Order is not applicable to the Company.

xvii. The Company has not incurred cash loss during the current year and in the preceding financial year and accordingly clause 3(xvii) of the Order is not applicable to the Company.

xviii. There has been resignation of the statutory auditors during the year and no issues, objections or concerns were raised by the outgoing auditors

xix. On the basis of the financial ratios disclosed in note no.37 to the financial statements, ageing and expected dates of realization 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 Company is not capable of meeting its liabilities existing at the date of 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.

PRSV & CO. LLP Hyderabad Chartered Accountants

xx. The provisions of section 135 of the Companies Act are not applicable to the Company. Accordingly, the requirement to report under clause 3(xx) of the order is not applicable to the Company.

For **PRSV & Co. LLP**
Chartered Accountants
Firm's Registration No.: S200016

Y. Venkateswarlu
Partner
Membership No: 222068

Place: Hyderabad
Date: 29 May 2025

UDIN: 25222068BMLFYL5158

ANNEXURE - B TO THE INDEPENDENT AUDITORS' REPORT
(Referred to in our Report of even date)

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

Opinion

We have audited the internal financial controls over financial reporting of **Prismberry Technologies Private Limited** ("the Company") as of 31st March 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2025, 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.

Management's Responsibility for Internal Financial Controls

The Company's management 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 (the "Guidance Note"). 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 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 Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 was 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 procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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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 system 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 (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) 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 (3) 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.

For **PRSV & Co. LLP**
Chartered Accountants
Firm's Registration No.: S200016

PRSV & CO. LLP
Hyderabad
Chartered Accountants

Y Venkateswarlu
Partner
Membership No: 222068

Place: Hyderabad
Date: 29 May 2025

UDIN: 25222068BMLFYL5158

PRISMBERRY TECHNOLOGIES PRIVATE LIMITED
Balance Sheet as at 31 March 2025
(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

S.No	Particulars	Note	As at 31 March 2025	As at 31 March 2024
I	**ASSETS**			
	Non-current assets			
	Property, plant and equipment	3a	8.56	4.74
	Right-of-use assets	3b	68.53	-
	Intangible assets	3c	62.74	79.41
	Financial assets			
	Other financial assets	4	5.18	-
	Deferred tax assets (net)	5	2.02	-
	Total non-current assets		**147.03**	**84.15**
	Current assets			
	Financial assets			
	Trade receivables	6	120.69	48.51
	Cash and cash equivalents	7	1.54	87.64
	Bank balances other than cash and cash equivalents	8	0.09	4.54
	Other current assets	9	23.36	3.31
	Income tax assets (net)	10	36.13	27.97
	Total current assets		**181.81**	**171.97**
	Total assets		**328.84**	**256.12**
II	**EQUITY AND LIABILITIES**			
	Equity			
	Equity share capital	11	1.00	1.00
	Other equity	12	183.19	185.61
	Total equity		**184.19**	**186.61**
	Liabilities			
	Non-current liabilities			
	Financial liabilities			
	Lease liabilities	13	56.46	-
	Provisions	14	16.32	8.81
	Total Non-current liabilities		**72.78**	**8.81**
	Current liabilities			
	Financial liabilities			
	Borrowings	15	12.45	4.80
	Lease liabilities	13	17.30	-
	Trade payables	16		
	Dues of micro enterprises and small enterprises		-	0.06
	Dues of creditors other than micro enterprises and small enterprises		5.27	5.79
	Other financial liabilities	17	18.43	41.25
	Other current liabilities	18	18.11	8.63
	Provisions	19	0.31	0.17
	Total Current liabilities		**71.87**	**60.70**
	Total Equity & Liabilities		**328.84**	**256.12**
			-	-

The accompanying notes are an integral part of the financial statemen

As per our report of even date attached
For PRSV & Co.LLP
Chartered Accountants
FRN No: S200016

Y.Venkateswarlu
Partner
M.No. 222068

Place: Hyderabad
Date: 29-05-2025

For and on behalf of Board of Directors
Prismberry Technologies Private Limited

Manoj Kumar Yadav
Whole-time Director
DIN: 02008659

Ankur Gupta
Director
DIN: 09648112

PRISMBERRY TECHNOLOGIES PRIVATE LIMITED

Statement of profit and loss for the year ended 31 March 2025

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

S.No	Particulars	Note	Year ended 31 March 2025	Year ended 31 March 2024
1	**Income**			
	Revenue from operations	20	511.63	456.28
	Other income	21	2.21	13.83
	Total income		**513.84**	**470.11**
2	**Expenses**			
	Employee benefits expense	22	402.64	289.24
	Finance costs	23	9.69	0.69
	Depreciation and amortisation expense	24	36.45	20.08
	Other expenses	25	67.01	106.41
	Total of Expenses		**515.79**	**416.42**
3	**Profit/(Loss) before tax (1-2)**		**(1.95)**	**53.69**
4	**Tax expense:**			
	Current tax		2.75	15.52
	Income tax of earlier years		-	-
	Deferred tax		(2.02)	-
5	**Profit/(Loss) for the year (3-4)**		**(2.68)**	**38.17**
6	**Other comprehensive income (OCI)**			
	Items that will not be reclassified to Profit or Loss			
	- Remeasurement of defined benefit liability		0.26	1.08
	- Income tax effect on remeasurement of defined benefit liability		-	-
	Total other comprehensive income/(Loss) for the year, net of tax		**0.26**	**1.08**
7	**Total comprehensive income for the year (5+6)**		**(2.42)**	**39.25**
8	**Earnings per equity share (EPS) (of Rs. 10/- each fully paid)**			
	(a) Basic		(26.80)	381.70
	(b) Diluted		(26.80)	381.70

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached

For PRSV & Co.LLP

Chartered Accountants

FRN No: S200016

Y.Venkateswarlu

Partner

M.No. 222068

Place: Hyderabad

Date: 29-05-2025

PRSV & CO. LLP ★ Hyderabad ★ Chartered Accountants

For and on behalf of Board of Directors

Prismberry Technologies Private Limited

Manojyadav

Manoj Kumar Yadav

Whole-time Director

DIN: 02008659

Ankur Gupta

Director

DIN: 09648112

PRISMBERRY TECHNOLOGIES PVT. LTD. ★ NOIDA

PRISMBERRY TECHNOLOGIES PRIVATE LIMITED

Statement of Changes in Equity for the year ended 31 March 2025

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

A. Equity share capital

Particulars	No. of Shares	Amount
As at 01 April 2023	10,000	1.00
Add: Issued during the year	-	-
As at 31 March 2024	**10,000**	**1.00**
Add: Issued during the year	-	-
As at 31 March 2025	**10,000**	**1.00**

B. Other equity

Particulars	Reserves and surplus	Other Comprehensive Income	Total Other Equity
	Retained earnings	Remeasurement of defined benefit obligations	
Balance as at 1 April 2023	**146.36**	**-**	**146.36**
Profit for the year	38.17		38.17
Actuarial gain/(loss) on net defined benefit liability		1.08	1.08
Balance as at 31 March 2024	**184.53**	**1.08**	**185.61**
Profit for the year	(2.68)		(2.68)
Actuarial gain/(loss) on net defined benefit liability		0.26	0.26
Balance as at 31 March 2025	**181.85**	**1.34**	**183.19**

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached

For PRSV & Co.LLP
Chartered Accountants
FRN No: S200016

Y.Venkateswarlu
Partner
M.No. 222068

Place: Hyderabad
Date: 29-05-2025

For and on behalf of Board of Directors
Prismberry Technologies Private Limited

Manoj Kumar Yadav
Whole-time Director
DIN: 02008659

Ankur Gupta
Director
DIN: 09648112

PRISMBERRY TECHNOLOGIES PRIVATE LIMITED

Statement of Cash Flows for the year ened 31 March 2025

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

S.No	Particulars	Year ended 31 March 2025	Year ended 31 March 2024
A	**Cash flow from operating activities:**		
	Profit before tax	(1.95)	53.69
	Adjustments for:		
	Depreciation	36.45	20.08
	Finance cost	9.69	-
	Interest expenses	-	0.69
	Interest income	(0.11)	(0.83)
	Gratuity expenses	-	9.63
	Unrealised foreign exchange (gain)/loss (Net)	0.11	-
	Operating profit before working capital changes	**44.19**	**83.26**
	Adjustments for changes in working capital		
	Trade receivables	(72.29)	72.87
	Other current assets	(22.07)	0.11
	Other financial assets	(5.18)	-
	Trade payables	(0.58)	(109.62)
	Provisions	7.65	-
	Other current liabilities	9.48	(1.72)
	Other financial liabilities	(22.82)	-
	Cash generated from operations	**(61.62)**	**44.90**
	Income tax paid, net	(35.51)	(39.71)
	Net cash generated from operating activities (A)	**(97.13)**	**5.19**
B	**Cash flow from/(used in) investing activities**		
	Purchase of property, plant and equipment and other intangibe assets	(7.78)	(3.03)
	Rou assets	(68.53)	-
	Interest received	0.11	0.44
	Movement in other than cash and cash equivalents, net	4.45	47.15
	Net cash flow from/(used in) investing activities (B)	**(71.75)**	**44.56**
C	**Cash flow from/(used in) financing activities**		
	Proceeds of loans	7.65	1.49
	Repayment of loans	-	(1.44)
	Lease liabilities	84.82	-
	Interest expenses	(9.69)	(0.27)
	Net cash flow from/(used in) financing activities (C)	**82.78**	**(0.22)**
	Net increase/ (decrease) in cash & cash equivalents (A+B+C)	**(86.10)**	**49.53**
	Cash and cash equivalents at the beginning of the year	87.64	38.11
	Cash and cash equivalents at the end of the year	**1.54**	**87.64**

The accompanying notes are an integral part of the financial statements.

As per our report of even date attached

For PRSV & Co.LLP
Chartered Accountants
FRN No: S200016

PRSV & CO. LLP Hyderabad Chartered Accountants

Y.Venkateswarlu
Partner
M.No. 222068

Place: Hyderabad
Date: 29-05-2025

For and on behalf of Board of Directors
Prismberry Technologies Private Limited

Manoj Kumar Yadav
Whole-time Director
DIN: 02008659

Ankur Gupta
Director
DIN: 09648112

PRISMBERRY TECHNOLOGIES PVT. LTD. NOIDA

PRISMBERRY TECHNOLOGIES PRIVATE LIMITED
Notes to the financial statements for the year ended 31 March 2025

1 Corporate information

Prismberry Technologies Private Limited incorporated on 20 November 2019. The Company was engaged in rendering of IT(information technology) services.

2 Material accounting policies

The Material accounting policies applied by the Company in the preparation of its financial statements are listed below.

2.1 Basis of preparation and presentation

The financial statements have been prepared on the historical cost basis and on accrual basis, except for the following items

i) Certain financial assets and iabilities : Measured at fair value
i) Borrowings: Amortised cost using effective interest rate method
ii) employee defined benefit assets/(liability): Present value of defined benefit obligations less fair value of plan assets

The financial statements have been prepared and presented in accordance with the Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

Company's financial statements are presented in Indian Rupees, which is also its functional currency.

The material accounting policy information related to preparation of the standalone financial statements have been discussed in the respective notes.

2.2 Use of estimates and judgments

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

2.3 Measurement of fair values

Accounting polices and disclosures require measurement of fair value for financial assets and financial liabilities.
Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:
- In the principal market for the asset or liability or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.
Level 2: Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

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When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

2.4 Current and non-current classification:

'The Schedule III to the Act requires assets and liabilities to be classified as either current or non-current. The Company presents assets and liabilities in the balance sheet based on current/ non-current classification.

Assets

An asset is classified as a current when it is:
- it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
- it is expected to be realised within twelve months from the reporting date;
- it is held primarily for the purposes of being traded; or
- is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.All other assets are classified as non current.

Liabilities

A liability is classified as a current when:
- it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
- it is due to be settled within twelve months from the reporting date;
- it is held primarily for the purposes of being traded;
- the Company does not have an unconditional right to defer settlement of liability for atleast twelve months from the reporting date.All other liabilities are classified as non-current.

Deferred tax assets/liabilities are classified as non-current.

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and realisation in cash or cash equivalents. The Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets

2.5 Property, plant and equipment

Property, plant and equipment are stated at cost, net off recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price and any cost directly attributable to bringing the assets to its working conditions for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Subsequent costs are included in the asset`s carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Gains and losses upon disposal of an item of property, plant and equipment are determined as the difference between the net disposal proceeds and the carrying amount of property, plant and equipment and are recognised in the statement of profit and loss.

Depreciation on property, plant and equipment is provided using straight line method . Depreciation is provided based on useful life of the assets as prescribed in schedule II to the companies Act, 2013.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

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2.6 Intangible assets

Intangible assets that are acquired by the company are stated at cost of acquisition net of recoverable taxes, trade discount and rebates less accumulated amortization/depletion and impairment loss, if any. Such cost includes purchase price, and any cost directly attributable to brining the asset to its working condition for the intended use.

Subsequent expenditures are capitalised only when they increase the future economic benefits embodied in the specific asset to which they relate.

Gains and Losses arising from de-recognition of an intangible assets are recorded in the statement of profit and loss, and are measured as the difference between the net disposal proceeds, if any, and the carrying amount of respective intangible assets as on the date of de-recognition.

2.7 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Purchase and sale of financial assets are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

Subsequent measurement

i. Financial assets carried at amortised cost (AC)
A financial asset is measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

ii. Financial assets at fair value through other comprehensive income (FVTOCI)
A financial asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

iii. Financial assets at fair value through profit or loss (FVTPL)
A financial asset which is not classified in any of the above categories are measured at FVTPL.

Impairment of financial assets

In accordance with Ind AS 109, the Company uses 'Expected Credit Loss' (ECL) model, for evaluating impairment of financial assets other than those measured at fair value through profit and loss (FVTPL).

For trade receivables, Company applies 'simplified approach' for recognition of impairment loss allowance on the trade receivable balances. The application of simplified approach require the Company to recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition. The Company uses historical default rates to determine impairment loss on the portfolio of trade receivables. At every reporting date these historical default rates are reviewed and changes in the forward looking estimates are analysed.

Financial liabilities

Initial recognition and measurement

All financial liabilities are recognized at fair value and in case of loans, net of directly attributable transaction costs. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

Subsequent measurement

Financial liabilities are carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

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Derecognition of financial instruments

A financial asset (or a part of the financial asset) is derecognized from the Company's balance sheet when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109. A financial liability (or a part of the financial liability) is derecognized from the Company's balance sheet when the obligation under the liability is discharged or cancelled or expires.

2.8 Cash and cash equivalents

Cash and cash equivalents consist of cash at banks and on hand, demand deposits and other short term deposits that are readily convertible into known amounts of cash, are subject to insignificant risk of changes in value and have a maturity of three months or less.

2.9 Impairment of non-financial assets

The carrying amounts of the Company's non-financial assets, other than inventories and deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated to determine the extent of impairment if any.

The recoverable amount of an asset or cash-generating unit (as defined below) is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or the cash-generating unit. For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the "cash-generating unit").

An impairment loss is recognised in the statement of profit and loss to the extent, the carrying amount of an asset or its cash-generating unit exceeds its estimted recoverable amount.

The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

2.10 Provisions, contingent liabilities and contingent assets

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Contingent liabilities

A contingent liability is disclosed when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent assets

Contingent assets are not recognised in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.

2.11 Revenue recognition

i. Revenue from contracts

Revenue from contracts priced on a time and material basis are recognised as the related services are rendered and the related costs are incurred. Revenue from the end of the last invoicing to the reporting date is recognized as unbilled revenue.

Revenue from fixed price contracts is recognised as per the 'percentage of completon' method, where the performance obligations are satisfied over time and when there is no uncertainity as to measurement or collectability of consideration.

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ii. Revenue from services

Service income is recognised as per the terms of contracts with the customer, when the related services are performed.

iv. Interest Income

Interest income is accrued on a time proportion basis, by reference to the principal outstanding and effective interest rate applicable.

2.12 Employee benefits expense

i. Short Term Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

ii. Post-Employment Benefits

Defined Contribution Plans

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company's contributions to defined contribution plans are recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

Defined Benefit Plans

The liability in respect of gratuity benefit is determined using the Projected Unit Credit Method based on acturial valuation, performed by an independent qualified actuary.

Re-measurement of defined benefit plans in respect of post-employment are charged to the Other Comprehensive Income.

2.13 Foreign currencies transactions and translation

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency closing rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in Statement of Profit and Loss except to the extent of exchange differences which are regarded as an adjustment to interest costs on foreign currency borrowings that are directly attributable to the acquisition or construction of qualifying assets, are capitalized as cost of assets.

Non-Monetary items thar are measured in terms of historical cost in a foreign currency are recorded using the exchange rates at the date of transaction.

2.14 Leases

Lease contracts entered by the Company majorly pertains for buildings taken on lease to conduct its business in the ordinary course

Company as a Lessee:

The Company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Company recognizes lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

The Company determines the lease term as the noncancellable period of a lease, together with both periods covered by an option to extend the lease if the Company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. In assessing whether the Company is reasonably certain to exercise an option to extend a lease, or not to exercise an option to terminate a lease, it considers all relevant facts and circumstances that create an economic incentive for the Company to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The Company revises the lease term if there is a change in the non-cancellable period of a lease.

The Company used the following practical expedients when applying Ind AS 116 :

a. Applied a single discount rate to a portfolio of leases with similar characteristics

b. Applied the exemption not to recognize right-ofuse assets and liabilities for leases with less than 12 months of lease term and leases of low value.

c. Excluded initial direct costs from measuring the right-of-use asset at the date of initial application.

d. Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

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Right of use asset: The Company recognizes right-ofuse asset representing its right to use the underlying asset for the lease term at the lease commencement date. The cost of the right-of-use asset measured at inception shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date less any lease incentives received, plus any initial direct costs incurred and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset or restoring the underlying asset or site on which it is located. The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-ofuse asset. The estimated useful lives of right-of use assets are determined on on the same basis as those of property, plant and equipment. Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable. Impairment loss, if any, is recognized in the statement of profit and loss.

Lease Liability: The Company measures the lease liability at present value of the future lease payments at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate as at the commencement of lease. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications or to reflect revised in-substance fixed lease payments. The Company recognizes the amount of the re-measurement of lease liability due to modification as an adjustment to the right-of-use asset and statement of profit and loss depending upon the nature of modification. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Company recognizes any remaining amount of the re-measurement in statement of profit and loss,

2.15 Tax expenses

The tax expense for the period comprises current and deferred tax. Tax expense is recognised in Statement of Profit and Loss, except to the extent that it relates to items recognised in the comprehensive income or in equity. In which case, the tax is also recognised in other comprehensive income or equity.

Current tax

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years.

Deferred tax

Deferred tax is recognised using the balance sheet method on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding amounts used in the computation of taxable profit.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply to the temporary differences in the period in which the liability is settled or the asset realised, based on tax laws that have been enacted or substantively enacted by the end of the reporting period.

A deferred tax asset is recognised to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

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PRISMBERRY TECHNOLOGIES PRIVATE LIMITED
Notes to the financial statements for the year ended 31 March 2025
(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

3a Property, plant and equipment

Description	Plant and equipment	Office equipments	Computers	Total
Cost as at 01 April 2023	1.63	0.13	11.74	**13.50**
Additions	-	-	3.03	**3.03**
Disposals	-	-	-	**-**
Cost as at 31 March 2024	**1.63**	**0.13**	**14.77**	**16.53**
Additions	-	1.15	6.63	**7.78**
Disposals	-	-	-	**-**
Balance as at 31 March 2025	**1.63**	**1.28**	**21.40**	**24.31**
Accumulated depreciation as at 01 April 2023	0.90	0.08	7.39	**8.37**
Depreciation for the year	0.33	0.03	3.06	**3.42**
Disposals/adjustments	-	-	-	**-**
Accumulated depreciation as at 31 March 2024	**1.23**	**0.11**	**10.45**	**11.79**
Charge for the period	0.15	0.20	3.61	**3.96**
Adjustments for disposals	-	-	-	**-**
Accumulated depreciation as at 31 March 2025	**1.38**	**0.31**	**14.06**	**15.75**
Net carrying value as at 31 March 2024	**0.40**	**0.02**	**4.32**	**4.74**
Net carrying value as at 31 March 2025	**0.25**	**0.97**	**7.34**	**8.56**

3b Right of use assets

Description	Right of use assets
Cost as at 01 April 2023	**-**
Additions	-
Disposals	-
Cost as at 31 March 2024	**-**
Additions	84.35
Disposals	-
Cost as at 31 March 2025	**84.35**
Accumulated amortisation as at 01 April 2023	**-**
Amortisation for the year	-
Disposals	-
Accumulated amortisation as at 31 March 2024	**-**
Amortisation for the year	15.82
Disposals	-
Accumulated amortisation as at 31 March 2025	**15.82**
Net carrying amount as at 31 March 2024	**-**
Net carrying amount as at 31 March 2025	**68.53**

Contractual maturities of lease liabilities on undiscounted basis as at:

Description	31 March 2025
Less than one year	17.30
One to five years	56.46
More than five years	-

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PRISMBERRY TECHNOLOGIES PRIVATE LIMITED
Notes to the financial statements for the year ended 31 March 2025
(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

3c Other Intangible assets

Description	Softwares	Total
Cost as at 01 April 2023	**100.00**	**100.00**
Additions	-	-
Disposals	-	-
Cost as at 31 March 2024	**100.00**	**100.00**
Additions	-	-
Disposals	-	-
Cost as at March 31, 2025	**100.00**	**100.00**
Accumulated amortisation as at April 1, 2023	**3.93**	**3.93**
Amortisation for the year	16.66	16.66
Disposals	-	-
Accumulated amortisation as at 31 March 2024	**20.59**	**20.59**
Amortisation for the year	16.67	**16.67**
Disposals	-	-
Accumulated amortisation as at 31 March 2025	**37.26**	**37.26**
Net carrying value as at 31 March 2024	**79.41**	**79.41**
Net carrying value as at 31 March 2025	**62.74**	**62.74**

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4 Other financial assets

Particulars	As at 31 March 2025	As at 31 March 2024
(Unsecured considered good)		
Security deposits	5.18	-
	5.18	**-**

5 Deferred tax assets (net)

Particulars	As at 31 March 2025	As at 31 March 2024
Deferred tax asset arising on account of :		
Property, plant and equipment - depreciation	(1.79)	-
Provision for employee benfits	3.81	-
	2.02	**-**

6 Trade receivables

Particulars	As at 31 March 2025	As at 31 March 2024
Unsecured		
Considered good	120.69	48.51
Credit impaired	-	-
	120.69	**48.51**
Less: Allowance for expected credit losses	-	-
	120.69	**48.51**

Notes:

No trade or other receivables are due from directors or other officers of the Company either severally or jointly with any other person.

Trade receivables due from private companies in which director of the company is a director Rs.25.65 lakhs (31 March, 2024 Rs.7.64 lakhs)

Trade Receivables ageing schedule

Particulars	Outstanding for following periods from due date of payment						
	Not due	Less than 6 months	6 months -1 year	1-2 Years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables — considered good	91.42	28.07	-	1.20			120.69
(ii) Undisputed Trade Receivables — which have significant increase in credit risk							-
(iii) Undisputed Trade Receivables — credit impaired							-
(iv) Disputed Trade Receivables — considered good							-
(v) Disputed Trade Receivables — which have significant increase in credit risk							-
(vi) Disputed Trade Receivables — credit impaired							-
Balance as at 31 March 2025	**91.42**	**28.07**	**-**	**1.20**	**-**	**-**	**120.69**

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(i) Undisputed Trade Receivables — considered good		48.51					48.51
(ii) Undisputed Trade Receivables — which have significant increase in credit risk							-
(iii) Undisputed Trade Receivables — credit impaired							-
(iv) Disputed Trade Receivables — considered good							-
(v) Disputed Trade Receivables — which have significant increase in credit risk							-
(vi) Disputed Trade Receivables — credit impaired							-
Balance as at 31 March 2024	-	**48.51**	-	-	-	-	**48.51**

7 Cash and cash equivalents

Particulars	As at 31 March 2025	As at 31 March 2024
Cash on hand	-	2.90
Balances with banks		
- in current accounts	1.54	84.74
	1.54	**87.64**

8 Bank balances other than cash and cash equivalents

Particulars	As at 31 March 2025	As at 31 March 2024
Bank deposits - with maturity of more than three	0.09	4.54
	0.09	**4.54**

9 Other current assets

Particulars	As at 31 March 2025	As at 31 March 2024
Prepaid expenses	-	0.17
Advances to employees	1.00	2.37
Other receivables from holding company	21.01	-
Balances with statutory/government authorities	1.35	0.77
	23.36	**3.31**

10 Current tax assets (net)

Particulars	As at 31 March 2025	As at 31 March 2024
Income tax asset (net of provision for tax INR 2.75 Lakhs)	36.13	27.97
	36.13	**27.97**

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Notes to the financial statements for the year ended 31 March 2025
(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

11 Share Capital

Particulars	As at 31 March 2025		As at 31 March 2024	
	Number of shares	Amount	Number of shares	Amount
Authorised				
Equity shares of Rs.10/- each per share	1,00,000	10.00	1,00,000	10.00
Issued,Subscribed & Paid up				
Equity shares of Rs.10/- each per share	10,000	1.00	10,000	1.00

a **Reconciliation of number of equity shares outstanding at the beginning and at the end of the year**

Particulars	As at 31 Mar 25		As at 31 Mar 24	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	10,000	1.00	10,000	1.00
Shares Issued during the year (Refer note below)	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	**10,000**	**1.00**	**10,000**	**1.00**

b **Rights, preferences and restrictions attached to equity shares**

The holders of equity shares are entitled to receive dividends as declared from time to time, and are entitled to one vote per share at meetings of the Company. In the event of liquidation of the Company, the remaining assets of the Company shall be distributed to the holders of equity shares in proportion to the number of shares held to the total equity shares outstanding as on that date. All shares rank equally with regard to the Company's residual assets.

c **Details of shares held by Holding Company**

Name of Shareholder	As at 31 March 2025		As at 31 March 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Eyantra Ventures Limited	9,990	99.90%	9,990	99.90%

d **Details of shareholders holding more than 5% shares in the Company**

Name of Shareholder	As at 31 March 2025		As at 31 March 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Eyantra Ventures Limited	9,990	99.90%	9,990	99.90%

e **Details of shares held by promoters**

Name of the equity shareholder	As at 31 March 2025		As at 31 March 2024	
	No. of Equity Shares	% of total shares	No. of Equity Shares	% of total shares
Eyantra Ventures Limited	9,990	99.90%	9,990	99.90%
Vinita Raj Narayanam	10	0.10%	10	0.10%
Total	**10,000**	**100.00%**	**10,000**	**100.00%**

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12 Other equity

Particulars	As at 31 March 2025	As at 31 March 2024
a. Surplus		
Opening balance	185.61	146.36
(-) Utilized during the year	-	-
(+) Profit for the year	(2.42)	39.25
Closing Balance	**183.19**	**185.61**

13 Lease liabilities

Particulars	As at 31 March 2025	As at 31 March 2024
Non-cuurent	56.46	-
Current	17.30	-
	73.76	**-**

14 Provisions

Particulars	As at 31 March 2025	As at 31 March 2024
Provision for employee benefits		
Provision for gratuity	16.32	8.81
	16.32	**8.81**

15 Borrowings

Particulars	As at 31 March 2025	As at 31 March 2024
Unsecured		
Bank Over-draft	9.04	-
Credit card balance	1.04	-
Loan from director	2.37	4.80
	12.45	**4.80**

Notes:

Overdraft Facility availed during the year from ICICI bank is amounting to Rs.15 lakhs and outstanding as on 31 March, 2025 of Rs. 9.04 lakhs (31 March, 2024: Rs.Nil) carries an interest rate of 16% p.a. and is repayable on demand.

16 Trade payables

Particulars	As at 31 March 2025	As at 31 March 2024
- Total outstanding dues of micro and small enterprises	-	0.06
- Total outstanding dues of creditors other than micro and small enterprises	5.27	5.79
	5.27	**5.85**

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Trade payables ageing schedule

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 years	More than 3 years	Total
(i) MSME						-
(ii) Others	5.27					5.27
(iii) Disputed dues — MSME						-
(iv)Disputed dues - Others						-
Balance as at March 2025	**5.27**	-	-	-	-	**5.27**
(i) MSME	0.06					0.06
(ii) Others	5.79					5.79
(iii) Disputed dues — MSME						-
(iv)Disputed dues - Others						-
Balance as at March 2024	**5.85**	-	-	-	-	**5.85**

17 Other financial liabilities

Particulars	As at 31 March 2025	As at 31 March 2024
Expenses payable	18.43	41.25
Interest to MSME for delayed payment *	-	-
	18.43	**41.25**

* Interest to MSME for delayed payment Rs.Nil (31 March, 2024 Rs. 50)

18 Other current liabilities

Particulars	As at 31 March 2025	As at 31 March 2024
Statutory liabilities	18.11	8.63
	18.11	**8.63**

19 Provisions

Particulars	As at 31 March 2025	As at 31 March 2024
Provision for employee benefits		
Provision for gratuity	0.31	0.17
	0.31	**0.17**

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Notes to the financial statements for the year ended 31 March 2025

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

20 Revenue from operations

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Supply of services	511.63	456.28
	511.63	**456.28**

21 Other income

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Interest income on fixed deposits	0.11	0.44
Interest income on income tax refund	1.01	0.38
Foreign exchange fluctuations gain	0.98	-
Liabilities no longer required written back	0.11	13.01
	2.21	**13.83**

22 Employee benefits expense

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Salaries and wages	378.73	278.26
Contribution to provident fund	7.39	-
Staff welfare expenses	8.61	1.35
Gratuity expenses	7.91	9.63
	402.64	**289.24**

23 Finance costs

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Interest expenses on bank overdraft	0.12	0.27
Interest cost	-	0.42
Interest to MSME for delayed payment *	-	-
Interest on lease liability	9.57	-
	9.69	**0.69**

* Interest to MSME for delayed payment Rs.Nil (31 March, 2024 Rs. 50)

24 Depreciation and Amortization

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Depreciation of tangible assets (Refer Note 3a)	3.96	3.42
Amortisation of right-to-use assets (Refer Note 3b)	15.82	-
Amortisation of intangible assets (Refer Note 3c)	16.67	16.66
	36.45	**20.08**

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Notes to the financial statements for the year ended 31 March 2025

(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

25 Other expenses

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Office rent	1.65	6.60
Electricity & water expenses	2.15	1.59
Repairs & maintainence	1.07	0.83
Office expense	9.46	6.66
Web expenses	3.67	6.38
Software expenses	2.12	4.65
Rates & taxes	5.71	6.14
Printing & postage	-	0.16
Telephone and internet expenses	1.69	-
Legal & professional charges	20.28	39.87
Travelling expenses	4.44	3.04
Comission & brokerage	1.12	-
Recruitment expenses	8.09	3.33
Sponsorship fee	0.25	-
Bank charges	0.43	0.04
Audit fee	3.75	4.30
Audit fee -previous year	1.13	-
Derecognition of intangible assets under development	-	22.12
Foreign exchange fluctuations loss	-	0.70
	67.01	**106.41**

26 Tax expenses

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Current tax (including earlier years)	2.75	15.52
Deferred tax charge/(credit)	(2.02)	-
Income tax expense reported in the statement of profit and loss	**0.73**	**15.52**

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27 Employee Benefits

a. Defined contribution plan

Eligible employees of the Company receive benefits from a provident fund, which is a defined contribution plan. The Company has no further obligations under the plan beyond its monthly contributions. The Company contributed Rs.7.39 lakhs (Previous year Rs.Nil) towards provident fund plan during the year ended 31 March 2025.

b. Defined benefit plan

The Company provides for gratuity, a defined benefit plan ("Gratuity Plan") covering eligible employees. The Gratuity Plan provides a lump sum gratuity payment to eligible employees of the company on superannuation, death and permanent disablement . The amount of the payment is based on the respective employee's last drawn salary and the years of employment with the Company.

The following table sets out funded status of the gratuity plan and the amounts recognised in the Company's financial statements as at 31 March, 2025.

i. Changes in the present value of obligation

Particulars	As at 31 March 2025	As at 31 March 2024
Defined benefit obligation as at beginning of the year	8.97	5.96
Current service cost	7.31	3.67
Interest cost	0.61	0.42
Actuarial losses (gains) arising from change in financialassumptions	0.90	
Actuarial losses (gains) arising from change in demographicassumptions	-	-
Actuarial losses (gains) arising from experience adjustments	(1.16)	(1.08)
Benefits paid	-	-
Defined benefit obligation as at the end of the year	**16.63**	**8.97**

ii. Changes in fair value of plan assets

Particulars	As at 31 March 2025	As at 31 March 2024
Fair value of plan assets as at the beginning of the year	-	-
Expected return on plan assets	-	-
Company contributions	-	-
Benefits paid	-	-
Acturial gains/(losses)		
Fair value of plan assets as at the end of the year	**-**	**-**

iii. Fair value of assets and obligations

Particulars	As at 31 March 2025	As at 31 March 2024
Present value of benefit obligation	16.63	8.97
Fair value of plan assets	-	-
Net liability/(asset) recognized in balance sheet	**16.63**	**8.97**

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(All amounts in Indian rupees, except share data and where otherwise stated)

iv. Expenses recognised during the year

Particulars	As at 31 March 2025	As at 31 March 2024
In income statement		
Current service cost	7.31	3.67
Net interest on net defined liability / (asset)	0.61	0.42
Expenses recognised in the income statement	**7.92**	**4.09**
In other comprehensive income (OCI)		
Actuarial (gain)/loss on liability	(0.26)	(1.08)
Return on plan assets	-	-
Net (income)/expense recognised in OCI	**(0.26)**	**(1.08)**

v. Actuarial assumptions

Particulars	As at 31 March 2025	As at 31 March 2024
Discount rate (per annum)	**6.75%**	**7.10%**
Salary growth rate (per annum)	**7.00%**	**7.00%**

vi. Sensitivity analysis

Significant actuarial assumptions for the determination of the defined benefit obligation are discount rate, expected salary increase and mortality. The sensitivity analysis below have been determined based on reasonably possible changes of the assumptions occurring at the end of the reporting period, while holding all other assumptions constant. The result of sensitivity analysis is given below:

Particulars	As at 31 March 2025		As at 31 March 2024	
	Decrease	Increase	Decrease	Increase
Change in discounting rate	19.66	14.23	10.54	7.73
Change in rate of salary increase	14.22	19.62	7.72	10.52
Change in rate of attrition	16.72	16.56	8.96	8.99

28 **Related Parties**

a. List of the transacted related parties and description of relationship

Nature of Relationship	Name of the related party	
Holding Company	eYantra Ventures Limited	
Key managerial personnel (KMP)	Manoj Kumar Yadav	Whole-time director
	Ankur Gupta	Director
Entity where key managerial person has significant influence	1. Elio Systems 2. Dreamsgream Technologies	

b. Transactions with related parties

Nature of Transaction	Name of the related party	Year ended 31 March 2025	Year ended 31 March 2024
Remuneration to KMPs	Manoj Kumar Yadav	24.00	24.00
Purchases	eYantra Ventures Limited	0.60	-
Reimbursement of salary expenses	eYantra Ventures Limited	21.01	-

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c. Balances as at 31 March 2025

Nature of Transaction	Name of the related party	Year ended 31 March 2025	Year ended 31 March 2024
Managerial remuneration	Manoj Kumar Yadav	13.87	15.87
Other receivables	eYantra Ventures Limited	21.01	-

29 Earnings per share

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Profit after tax attributable to equity shareholders	(2.68)	38.17
Weighted average number of equity shares for basic EPS	10,000	10,000
Weighted average number of equity shares for diluted EPS	10,000	10,000
Basic earnings per share	(26.80)	381.70
Diluted earnings per share	(26.80)	381.70

30 Income Taxes

Income tax expense/ (benefit) recognised in the statement of profit and loss

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Current tax expense	2.75	15.52
Deferred tax expense	(2.02)	-
Total income tax expense	**0.73**	**15.52**

Reconciliation of effective tax rate

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Profit before income tax	(1.95)	53.69
Tax Rate	**25.17%**	**25.17%**
Tax expense	**(0.49)**	**13.51**
Effect of:		
Unrecognised deferred tax assets	1.22	2.01
Others	-	
Income tax expense	**0.73**	**15.52**

Deferred tax assets and liabilities

The tax effects of significant temporary differences that resulted in deferred tax assets and liabilities and a description of the items that created these differences is given below:

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Deferred tax (assets)/liabilities:		
Property, plant and equipment	1.79	-
Current liabilities & provisions	(3.81)	-
Net deferred tax Liabilities	**(2.02)**	-

Movement in deferred tax assets and liabilities during the years ended 31 Mar 2024 and 31 Mar 2025

Particulars	Year ended 31 March 2024	Charge/(credit) to profit or loss	Year ended 31 March 2025
Deferred tax (assets)/liabilities:			
Property, plant and equipment	-	1.79	1.79
Current liabilities & provisions	-	(3.81)	(3.81)
Net Deferred tax Liabilities	-	**(2.02)**	**(2.02)**

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Movement in deferred tax assets and liabilities during the years ended 31 Mar 2023 and 31 Mar 2024

Particulars	Year ended 31 March 2023	Charge/(credit) to profit or loss	Year ended 31 March 2024
Deferred tax (assets)/liabilities:			
Property, plant and equipment	-	-	-
Current liabilities & provisions	-	-	-
Net Deferred tax Liabilities	-	-	-

31 Contingent Liabilities and Commitments

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
a. Contingent Liabilities	Nil	Nil
b. Commitments	Nil	Nil

32 Capital Management

The company manages its capital to ensure that it will be able to continue as going concern while creating value for share holders by facilitating the meeting of long term and short term goals of the Company.

The company determines the amount of capital required on the basis of annual business plan coupled long term and short term strategic investment and expansion plans.

The company monitors the capital by using net debt equity ratio. For this purpose, adjusted net debt is defined as total debt less cash and bank balances.

Particulars	31-Mar-25	31-Mar-24
Non current borrowings	-	-
Current borrowings	12.45	4.80
Total debts	**12.45**	**4.80**
Less: Cash and cash equivalents	1.54	87.64
Other bank balances	0.09	4.54
Adjusted net debts	**10.82**	**(87.38)**
Equity	1.00	1.00
Other equity	183.19	185.61
Total equity	**184.19**	**186.61**
Adjusted net debt to equity	**0.06**	**(0.47)**

33 Segment Reporting

As per the assessment undertaken by CODM, the allocation of resources and assessment of the financial performance is undertaken at the company level. The Company has only one reportable business segment, which is rendering of IT(information technology) services. Accordingly, the amounts appearing in the financial statements relate to the Company's single business segment

Geographical information

The company has whole revenues from customers domiciled in India.

Particulars	Year ended 31 March 2025	Year ended 31 March 2024
Within India	374.01	399.45
Outside India	137.62	56.83
Total	**511.63**	**456.28**

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(All amounts in Indian rupees, except share data and where otherwise stated)

34 Details of dues to micro and small enterprises as defined under MSMED Act 2006

Particulars	31 March 2025	31 March 2024
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year		
- Principal amount due to micro and small enterprises	-	0.06
- Interest due on above *	-	-
The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act;	-	-
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 enterprises for the purpose of disallowance as a deductible expenditure under Section 23 of the MSMED Act.	-	-
Dues to micro and small enterprises have been determined to the extent such parties have been identified on the basis of information requested by the management and responded by its vendors to the company.		

* Interest to MSME for delayed payment of Rs.Nil (previous year Rs. 50)

35 Financial Risk Management

In course of its business, the company is exposed to certain financial risk such as market risk , credit risk and liquidity risk that could have significant influence on the company's business and operational/financial performance. The Board of directors and the Audit Commitee reviews and approves risk management framework and policies for managing these risks and monitor suitable mitigating actions taken by the management to minimize potential adverse effects and achieve greater predictability to earnings.

a. Credit risk

Credit Risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the company. The Company has a prudent and conservative process for managing its credit risk raising in the course of its business activities. Credit risk is managed through continuously monitoring the creditworthiness of customers and obtaining sufficient collateral, where appropriate, a means of mitigating the risk of financial loss from defaults.

The company makes an allowance for doubtful debts/advances using expected credit loss model.

b.Liquidity risk

Liquidity Risk refers to the risk that the company will not be able to meet its financial obligations as they become due. The Company manages its liquidity risk by ensuring, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risk to the Company's reputation.

The company has obtained working capital loans from bank .The borrowed funds are generally applied for company's own operational activities.

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The table below provides details regarding the contractual maturities of significant financial liabilities.

Particulars	Up to 1 Year	2 to 3 years	3 to 5 years
31-Mar-25			
Current borrowings	12.45	-	-
Trade payables	5.27	-	-
Other payables	36.54	-	-
	54.26	**-**	**-**
31-Mar-24			
Current borrowings	4.80		-
Trade payables	5.85		-
Other payables	49.88		
	60.53	**-**	**-**

c. Market risk

Market risk is the risk of loss of future earnings, fair values or future cash flows that may result from adverse changes in market rates and prices such as commodity prices, foreign currency exchange rates and other market changes.

d. Exchange rate risk

The company foreign exchange arised from rendering of its services to foreign clients, foreign currency revenues (in US Dollars). Consequently, the company is exposed to foreign exchange risk thourgh its sale of services

e. Interest rate risk

Interest rate rise can be either fair value interest rate risk or cash flow interest rate risk.Fair value interest rate risk is the risk changes in fair values of fixed interest bearing investments because of fluctuations in the interest rates. The company's exposure to the risk of changes in the market interest rate relates primarily to the company's long term debt obligations with floating interest rates.the company's interest rate exposure is mainly related to variable interest rates debt obligations.the company manages the liquidity and fund requirements for its day to day operations like working capital,suppliers /buyers credit.

The Interest rate profile of the Company's interest-bearing financial instruments as reported to the management of the comapany is as follows:

Particulars	31-Mar-25	31-Mar-24
Floating rate instruments		
Financial liabilities		
Working capital facilities from bank	9.04	-
Total	**9.04**	**-**

Cash flow sensitivity analysis for variable -rate instruments

The risk estimates provided assume a change of 25 basis points interest rate for the interest rate benchmark as applicable to the borrowing summarised above.This caluclation assumes that the change occurs at the balance sheet date and has been caluclated on risk exposures outstanding as at that date assuming that all other variables, in particular foreign currency exchange rates,remain constant.The period end balances are not necessarily representative of the average debt outstanding during the period.

Cash flow sensitivity (net)	Profit or loss	
	25 bp increase	25 bp decrease
31-Mar-25		
Variable rate loan instruments	0.02	-0.02
31-Mar-24		
Variable rate loan instruments	-	

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36 Financial Instruments valuation

All financial instruments are initially measured at cost and subsequently measured at fair value.

The carrying value and fair value of financial instruments by catogories as of 31 March 25 are as follows

Particulars	Carrying Value	Level of input used in			Fair Value
		Level 1	Level 2	Level 3	
Financial assets					
At Amortised Cost					
Trade receivables	120.69	-	-	-	120.69
Cash and cash equivalents	1.54	-	-	-	1.54
Financial liabilities					
At Amortised Cost					
Short-term borrowings	12.45	-	-	-	12.45
Trade payables	5.27	-	-	-	5.27
Other financial liabilities	18.43	-	-	-	18.43

The carrying value and fair value of financial instruments by catogories as of 31 March 24 are as follows

Particulars	Carrying Value	Level of input used in			Fair Value
		Level 1	Level 2	Level 3	
Financial assets					
At Amortised Cost					
Trade receivables	48.51	-	-	-	48.51
Cash and cash equivalents	87.64	-	-	-	87.64
Financial liabilities					
At Amortised Cost					
Short-term borrowings	4.80	-	-	-	4.80
Trade Payables	5.85	-	-	-	5.85
Other financial liabilities	41.25	-	-	-	41.25

The management assessed that cash and cash equivalents, trade receivables, trade payables and other current liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The financial instruments are categorized into three levels based on the inputs used to arrive at fair value measurements as described below:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than the quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable Inputs for the asset or liability.

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37 Ratios

Ratio	Numerator	Denominator	31-Mar-25	31-Mar-24	% Variance	Reason for variance
Current Ratio	Current Assets	Current Liabilities	2.53	2.83	-10.71%	Increase in lease liabilities
Debt – Equity Ratio	Total Debt	Shareholder's Equity	NA	NA	NA	NA
Debt Service Coverage Ratio	Earnings available for debt service= Net profit after taxes + Non-cash operating expenses + Finance cost	Debt service= Interest & Lease Payments + Principal Repayments	NA	NA	NA	NA
Return on Equity (ROE):	Net Profits after taxes	Average Shareholder's Equity	-0.01	0.23	-106.32%	Decrease in profit
Inventory Turnover Ratio	Cost of goods sold	Average Inventory	NA	NA	NA	NA
Trade receivables turnover ratio	Revenue from operations	Average Trade Receivat	6.05	5.37	12.59%	Increase in year end receivables
Trade payables turnover ratio	Net credit purchases	Average Trade Payables	NA	NA	NA	NA
Net capital turnover ratio	Revenue from operations	Working capital=current assets-current liabilities.	4.65	4.10	13.49%	Increase in lease liabilities
Net profit ratio	Net Profit	Revenue from operatior	-0.52%	8.37%	-106.26%	
Return on capital employed (ROCE)	Earnings before interest and taxes	Capital employed= Tangible net worth+ Total debt+ Deferred tax (assets)/liabilities	-1.06%	28.77%	-103.68%	Decrease in profit
Return on investment	Income generated from investments	Time weighted average investments	NA	NA	NA	NA

38 Other Statutory Information

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

(ii) The Company does not have any transactions with struck off companies

(iii) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period,

(iv) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year

(v) 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

a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Benefi ciaries) or

b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

vi) 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:

a) 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

b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,

(vii) The Company has not entered in to any transaction which is not recorded in the books of accounts that 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).

(viii) The Company has not been declared as wilful defaulter by any bank or financial institution or other lender

(ix) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017

Manojyadav

PRISMBERRY TECHNOLOGIES PVT. LTD. NOIDA

PRSY & CO. LLP Hyderabad Chartered Accountants

PRISMBERRY TECHNOLOGIES PRIVATE LIMITED
Notes to the financial statements for the year ended 31 March 2025
(All amounts in Indian rupees, except share data and where otherwise stated)

37 Ratios

Ratio	Numerator	Denominator	31-Mar-25	31-Mar-24	% Variance	Reason for variance
Current Ratio	Current Assets	Current Liabilities	2.53	2.83	-10.71%	Increase in lease liabilities
Debt – Equity Ratio	Total Debt	Shareholder's Equity	NA	NA	NA	NA
Debt Service Coverage Ratio	Earnings available for debt service= Net profit after taxes + Non-cash operating expenses + Finance cost	Debt service= Interest & Lease Payments + Principal Repayments	NA	NA	NA	NA
Return on Equity (ROE):	Net Profits after taxes	Average Shareholder's Equity	-0.01	0.23	-106.32%	Decrease in profit
Inventory Turnover Ratio	Cost of goods sold	Average Inventory	NA	NA	NA	NA
Trade receivables turnover ratio	Revenue from operations	Average Trade Receivab	6.05	5.37	12.59%	Increase in year end receivables
Trade payables turnover ratio	Net credit purchases	Average Trade Payables	NA	NA	NA	NA
Net capital turnover ratio	Revenue from operations	Working capital=current assets-current liabilities.	4.65	4.10	13.49%	Increase in lease liabilities
Net profit ratio	Net Profit	Revenue from operatio	-0.52%	8.37%	-106.26%	
Return on capital employed (ROCE)	Earnings before interest and taxes	Capital employed= Tangible net worth+ Total debt+ Deferred tax (assets)/liabilities	-1.06%	28.77%	-103.68%	Decrease in profit
Return on investment	Income generated from investments	Time weighted average investments	NA	NA	NA	NA

(x) No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, during the year

(xi) The Company does not have any borrowings from banks or financial institutions against security of its current assets.

39 The code of Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment received Presidential assent in September 2020 and its effective date is yet to be notified. The Company will assess and record the impact of

40 Previous year figures have been regrouped/reclassified wherever necessary to conform to the current year's classification.

As per our report of even date attached

For PRSV & Co. LLP
Chartered Accountants
Firm Regn No. S200016

Y Venkateswarlu
Partner
Membership No. 222068

Place: Hyderabad
Date: 29/05/2025

For and on behalf of Board of Directors
Prismberry Technologies Private Limited

Manoj Kumar Yadav
Whole-time Director
DIN: 02008659

Ankur Gupta
Director
DIN: 09648112

PRSV & CO. LLP Hyderabad Chartered Accountants

PRISMBERRY TECHNOLOGIES PVT. LTD. NOIDA

EYantra Ventures FZE
Ajman
United Arab Emirates

Audited Financial Statements

For the period from 08 July 2024 (Date of Incorporation) to 31 March 2025

SUNTECH AUDITORS & CONSULTANTS

EYantra Ventures FZE
Ajman - United Arab Emirates

Financial Statements
For the period from 08 July 2024 (Date of Incorporation) to 31 March 2025

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EYantra Ventures FZE
Ajman - United Arab Emirates

Directors' report
For the period from 08 July 2024 (Date of Incorporation) to 31 March 2025

To
The Shareholders
EYantra Ventures FZE
Ajman
United Arab Emirates

The Director presents the Annual Report and the Audited Financial Statements for the period ended 31 March 2025.

Registration and activity

- The Company was licensed on 08 Jul 2024 with license no. 34652 and its registered address is Office C1 - 1F - SF0268 Ajman Free Zone C1 Building Ajman Free Zone Makani No: 4442612247 Dubai UAE

- Principal activities of the company are Information technology Consutancy and Gifts Trading - Import & Export

Business operations review

The loss of the company for the period ended on 31 March 2025 amounted to AED 216,718

Going Concern

The attached financial statements have been prepared on the going concern basis.

Events since the end of the period

There are no significant events since the end of the financial period and the date of this report, which are likely to affect substantially the result of the operations or the financial position of the company.

Manager

The manager of the Company during the period-end and up to the date of this report is Manoj Kumar Yadav

Auditors

Suntech Auditors and Consultants were appointed as auditors of the company for the period ended 31 March 2025.

EYantra Ventures FZE
Ajman - United Arab Emirates

Directors' report (continued)
For the period from 08 July 2024 (Date of Incorporation) to 31 March 2025

Director's responsibilities

The Director is required to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss for the year then ended. The Director hereby confirms the following:

- In the preparation of the financial statements, the applicable accounting standards have been followed;

- The Director has selected the accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at the end of the financial period and of the profit or loss of the Company for that period;

- The Director has taken proper and sufficient care for the maintenance of adequate accounting records relevant to proper safeguarding of the Company's assets and for preventing and detecting fraud and other irregularities;

- The Director has prepared the financial statements on going concern basis;

For EYantra Ventures FZE

Manojyadav

Authorized Signatory

SUNTECH سـونتيك
AUDITORS & CONSULTANTS للتدقيق الحسابات والاستشارات

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Deira, Dubai, UAE
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39570, Dubai, UAE

Ref No:- SAC/2025/167

To
The Shareholder
EYantra Ventures FZE
Building Office No-C1,1F,SF0268
Makani No-4442612247, Ajman Free
Zone , Ajman
United Arab Emirates

Independent Auditor's Report

Opinion

We have audited the standalone financial statements of eYanta Ventures FZE (the "Company"), which comprise the statement of financial position as at 31 March 2025, and the statement of profit or loss, statement of comprehensive income, statement of changes in equity and statement of cash flows for the period then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the accompanying standalone financial statements present fairly, in all material respects, the financial position of the Company as at 31 March 2025, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards ('IFRSs for MSEs').

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (the "IESBA Code") together with the other ethical requirements that are relevant to our audit of the financial statements in the United Arab Emirates, and we have fulfilled our other ethical responsibilities requirements in accordance with these requirements and the IESBA code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Standalone Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs and their preparation in compliance with the applicable provisions of the Company's Articles of Association and the U.A.E. Federal Law No. 32 of 2021 (as amended), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Company's financial reporting process.

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Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objective is to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue the auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but does not constitute a guarantee that an audit performed following ISAs will always detect fundamental errors when they exist. Errors may arise from fraud or inaccuracies and are material if they are, alone or combined, reasonably expected to affect the economic decisions of users based on these financial statements.

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

- Identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error; design and implement audit procedures to respond to such risks, and obtain sufficient and appropriate audit evidence providing a basis for our opinion. The risk of not detecting a material error resulting from fraud is higher than that caused by an error as fraud may include collusion, forgery, deliberate omission, distortion, or overriding of internal controls.

- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- 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.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities and business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the company audit. We remain solely responsible for our audit opinion.

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

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Auditor's Responsibilities for the Audit of the Standalone Financial Statement (continued)

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 year and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation preclude 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

Further, as required by the U.A.E. Federal Law No. 32 of 2021 (as amended), we report that for the period ended 31 March 2025:

• we have obtained all the information and explanations we considered necessary for the purposes of our audit;

• the standalone financial statements have been prepared and comply, in all material respects, with the applicable provisions of the U.A.E. Federal Law No. 32 of 2021 (as amended);

• the Company has maintained proper books of account;

• the financial information included in the Directors' report is consistent with the books of account of the Company

• The Company confirms it had no investments in shares during that financial period ended 31 March 2025;

• Based on the information that has been made available to us nothing has come to our attention which causes us to believe that the Company has contravened during the financial period ended 31 March 2025 any of the applicable provisions of the U.A.E. Federal Law No. 32 of 2021 (as amended) or, in respect of the Company, its Articles of Association which would materially affect its activities or its financial position ended 31 March 2025

Suntech Auditors and Consultants
Firm Registration No. 749607

Pawan Kumar
Membership No. 87697
Dubai
United Arab Emirates

Saturday, 17 May, 2025

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SUNTECH AUDITORS & CONSULTANTS
DUBAI, UAE

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EYantra Ventures FZE
Ajman - United Arab Emirates

Statement of financial position
As at 31 March 2025

	Note	As at 31 March 2025 AED
Assets		
Current assets:		
Cash and cash equivalents	6	-
Total current assets		-
Total assets		-
Equity & liabilities		
Equity		
Share capital	8	100,000
Accumulated losses		(216,718)
Shareholders' current account		(100,000)
Total equity		(216,718)
Current liabilities		
Due to related party	7	216,718
Total liabilities		216,718
Total equity & liabilities		-

The accompanying notes on pages 10 to 21 form an integral part of these financial statements.

These financial statements have been approved and signed by the undersigned on 17 May 2025.

Manojyadav

Authorized Signatory

EYantra Ventures (FZE)

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EYantra Ventures FZE
Ajman - United Arab Emirates

Statement of total comprehensive income
For the period from 08 July 2024 (Date of Incorporation) to 31 March 2025

	Note	For the period from 08 July 2024 (DOI) to 31 March 2025
		AED
Administrative expenses	9	(216,718)
Net loss for the period		(216,718)
Total comprehensive loss for the period		(216,718)

The accompanying notes on pages 10 to 21 form an integral part of these financial statements.

Manojyadav

EYantra Ventures FZE
Ajman - United Arab Emirates

Statement of changes in equity
For the period from 08 July 2024 (Date of Incorporation) to 31 March 2025

	Share capital	Accumulated losses	Shareholders' current account	Total
	AED	AED	AED	AED
			-	
Capital introduced	100,000	-	-	100,000
Addition of Capital		-	-	-
Total comprehensive Loss	-	(216,718)	-	(216,718)
Net movements during the period	-	-	(100,000)	(100,000)
Balance at 31 March 2025	100,000	(216,718)	(100,000)	(216,718)

The accompanying notes on pages 10 to 21 form an integral part of these financial statements.

EYantra Ventures FZE
Ajman - United Arab Emirates

Statement of cash flows
For the period from 08 July 2024 (Date of Incorporation) to 31 March 2025

	For the period from 08 July 2024 (DOI) to 31 March 2025
	AED
Cash flows from operating activities:	
Net loss for the period	(216,718)
Adjustments:	
Depreciation	-
Finance income	-
Finance Cost	-
Operating cash flows before changes in operating assets and liabilities	(216,718)
(Increase)/decrease in trade receivables	-
(Increase)/decrease in other current assets	-
Increase/(decrease) in trade payables	-
Increase/(decrease) in other current liabilities	216,718
Cash generated from operations	-
Net cash generated from operating activities	-
Cash flows from investing activities	
(Purchase)/sale of property and equipment	-
(Increase)/decrease in investments	-
Finance income	-
Net cash used in investing activities	-
Cash flows from financing activities	
Increase in paid up capital	100,000
Net movement in Share holders current account	(100,000)
Net cash used in financing activities	-
Net increase in cash and cash equivalents	-
Cash and cash equivalents, beginning of the year	-
Cash and cash equivalents, end of the year	-

The accompanying notes on pages 10 to 21 form an integral part of these financial statements.

Manojyadav

EYantra Ventures FZE
Ajman - United Arab Emirates

Notes to the financial statements
For the period from 08 July 2024 (Date of Incorporation) to 31 March 2025

1 Legal status and business activity:

EYantra Ventures FZE , Dubai - United Arab Emirates ("The Company") is a Freezone company was licensed on 08 Jul 2025 with license no. 34652 and its registered address is Buiding Office No-C1 1F SF0268 Makani No-4442612247 Ajman Free Zone Ajman Dubai UAE

The principal activities of the company are Information Technology Consultancy and Gifts Trading-Import&Export

As per the regulations of Ajman Free Zone and the Memorandum of Association (MOA) of EYantra, the financial year is fixed from January to December.

However, for the purpose of group consolidation and internal reporting, the Company has elected to prepare its financial statements for the period April to March. This approach has been adopted solely for ease of consolidation and does not alter the statutory financial year as mandated by the regulatory authorities.

2 Basis of accounting

2.1 Statement of compliance

These financial statements have been prepared in accordance with International Financial Reporting Standards for small and medium-sized entities ("IFRS for SMEs"), as issued by the International Accounting Standards Board ("IASB") and applicable requirements of the laws of the UAE.

2.2 Basis of preparation

Management has made an assessment of the Company's ability to continue as a going concern and is satisfied that the Company has the resources to continue in business for the foreseeable future. Furthermore, management is not aware of any material uncertainties that may cast significant doubt upon the Company's ability to continue as a going concern. Therefore, the financial statements continue to be prepared on the going concern basis.

2.3 Basis of measurement

The financial statements of the Company are prepared under the historical cost basis, except for certain financial assets carried either at fair value through other comprehensive income ("FVTOCI") or fair value through profit or loss ("FVTPL"). Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

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2 Basis of accounting (continued)

2.4 Functional And Presentation Currency

These financial statements are presented in United Arab Emirates Dirham (AED), which is the presentation currency of the and the functional currency of the company.

3 Application of new and revised International Financial Reporting Standards (IFRS Accounting Standards)

3.1 New and revised IFRSs applied with no material effect on the financial statements

In the current year, the Company has applied a number of amendments to IFRS Accounting Standards issued by the International Accounting Standards Board (IASB) that are mandatorily effective for an accounting period that begins on or after 1 January 2024.

• Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants - Amendments to IAS 1;

• Lease Liability in a Sale and Leaseback - Amendments to IFRS 16; and

• Disclosures: Supplier Finance Arrangements - Amendments to IAS 7 and IFRS 7.

Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements.

3.2 New and revised IFRSs in issue but not yet effective

The new and amended standards and interpretations that are issued, but not yet effective, up to the date of issuance of the Company financial statements are disclosed below. The Company intends to adopt these new and amended standards and interpretations, if applicable, when they become effective.

New and revised IFRSs	Effective for annual periods beginning on or after
• Amendments to IAS 21: Lack of exchangeability;	I January 2025
• Amendments to IFRS 9 and IFRS 7	I January 2026
• Issuance of IFRS 18 (replacing IAS 1): Presentation and Disclosure in Financial Statements; and	I January 2027
• Issuance of IFRS 19: Subsidiaries without Public Accountability: Disclosures.	I January 2027
• Amendments of IFRS 10 and IFRS 28: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	N/A*

*Available for optional adoption / effective date deffered indefinitely.

The Company does not expect that the adoption of these new and amended standards and interpretations will have a material impact on its financial statements.

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EYantra Ventures (FZE)

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4 Summary of material accounting policies:

4.1 Current/ Non-current classification

The Company presents assets and liabilities in the statement of financial position based on current/non- current classification. An asset as current when it is:

Expected to be realised or intended to be sold or consumed in the normal operating cycle or held primarily for the purpose of trading or expected to be realised within twelve months after the reporting period, or cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when it is expected to be settled in the normal operating cycle or it is held primarily for the purpose of trading or it is due to be settled within twelve months after the reporting period, or there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

4.2 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or

In the absence of a principal market, in the most advantageous market for the asset or liability. The principal or the most advantageous market must be accessible to by the Company.

At initial recognition, the Company measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss (FVTPL), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVTPL are expensed in profit or loss.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

4.3 Financial instruments

A financial instrument is any contract that gives rise to both a financial asset for the Company and a financial liability or equity instrument for another party or vice versa.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in the consolidated statement of profit or loss.

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EYantra Ventures (FZE)

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4 Summary of material accounting policies:(Continued)

4.3 Financial instruments (Continued)

Classification of financial assets and liabilities

Initial recognition

Financial Assets
On initial recognition, a financial asset is classified as measured at amortised cost or fair value through profit or loss ("FVTPL").

Financial assets at amortised cost
A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at fair value through profit or loss account:
• it is held within a business model whose objective is to hold assets to collect contractual cash flows; and
• its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at FVTPL
On initial recognition, the Group may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost as FVTPL, if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

All other financial assets are classified as measured at FVTPL.

Financial liabilities
Financial liabilities are measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading, it is a derivative or it is designated as such on initial recognition. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term.

Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in consolidated statement of profit or loss.

Subsequent measurement

Financial assets are classified in four categories:
a. Financial assets at amortised cost (debt instruments, cash and cash equivalents and trade receivables)
b. Financial assets at fair value through OCI with recycling of cumulative gains and losses (debt instruments)
c. Financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)
d. Financial assets at fair value through profit or loss

Financial liabilities are classified in two categories:
a. Financial liabilities at fair value through profit or loss
b. Financial liabilities at amortised cost (loans and borrowings) liabilities at amortised cost (loans and borrowings)

Financial assets comprise of cash and cash equivalents, trade and other receivables, due from related parties and other financial assets.

Financial liabilities includes Trade and other payables, due to related parties, lease liabilities, borrowings including bank overdrafts, loans from related parties.

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4 Summary of material accounting policies:(Continued)

4.4 Cash and cash equivalents

Cash and cash equivalents include cash on hand and deposits held at bank with original maturities of less than three months less bank overdrafts and are used by the Company in the management of its short-term commitments.

4.5 Trade and other receivables

Revenue made on credit are included in account receivables at the statement of financial position date and reduced by appropriate allowances for estimated doubtful amounts. Bad debts are written off as they arise.

4.6 Trade Payable

Accounts payable are stated at their nominal value.

4.7 Other payables

Other payables are obligations to pay for services that have been acquired in the ordinary course of business from suppliers. Other payables are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities. Other payables are recognised initially at fair value and subsequently are measured at amortised cost using effective interest method.

4.8 Loans and/or deposits

Interest income is recognized on an accrual basis in accordance with the terms specified in the respective loan and deposit agreements. Repayment schedules and applicable interest rates are applied as per the contractual provisions of these agreements. All transactions are accounted for in compliance with relevant accounting standards to ensure accurate financial reporting.

4.9 Property and equipment

Property, plant and equipment are stated at historical cost, less accumulated depreciation and accumulated impairment losses, if any. Cost includes expenditures that are directly attributable to the acquisition of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. All other repairs and maintenance expenses are charged to profit or loss in the period in which they are incurred.

Depreciation

Depreciation is calculated so as to write off the cost of property, plant and equipment over their estimated useful lives using the straight-line method.

The estimated useful lives, residual values and depreciation method are reviewed at each year end, with the effect of any changes in estimate accounted for on a prospective basis.

4.10 Share capital of the company

Financial instruments issued by the Company are classified as equity only to the extent that they do not meet the definition of a financial liability or financial asset. The Company's ordinary shares are classified as equity instruments.

Manojyadav

EYantra Ventures (FZE)

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DUBAI, UAE

4 Summary of significant accounting policies (continued)

4.11 Revenue recognition

The Company recognizes revenue based on the five-step model, as set out in IFRS 15:

Step 1- Identify the contract(s) with a customer: A contract is defined as an agreement between two or more parties that creates enforceable rights and obligations and sets out relevant criteria for each of those rights and obligations.

Step 2- Identify the performance obligations in the contract: A performance obligation in a contract is a promise to transfer a good or service to the customer.

Step 3- Determine the transaction price: Transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring the promised goods and services to a customer, excluding amounts collected on behalf of third parties.

Step 4- Allocate the transaction price to the performance obligation in the contract: For a contract that has more than one performance obligation, the Company allocates the transaction price to each performance obligation in an amount that depicts the consideration to which the Company expects to be entitled in exchange for satisfying each performance obligation.

Step 5- Recognize revenue as and when the Company satisfies a performance obligation.

The Company satisfies a performance obligation and recognizes revenue over time, if one of the following criteria is met:

- The customer simultaneously receives and consumes the benefits provided by the Company's performance as the Company performs; or

- The Company's performance creates or enhances an asset that the customer controls as the asset is created or enhanced; or

- The Company's performance does not create an asset with an alternative use to the Company and the Company has an enforceable right to payment for performance obligation completed to date.

For performance obligations where none of the above conditions are met, revenue is recognized at the point in time at which the performance obligation is satisfied.

Revenue is measured at the fair market value of consideration received or receivable, taking into account the contractually agreed terms of payment excluding taxes and duties. The Company assesses its revenue arrangements against specific criteria to determine if it is acting as principal or an agent and has concluded that it is acting as a principal in all its revenue arrangements.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue and costs, if and when applicable, can be measured reliably.

Revenue from consultancy and technical services is recognized over time as the performance obligation is satisfied. The revenue is recognized based on the progress towards completion, typically using an output or input method, depending on the nature of the services provided. Revenue is recognized as the customer receives and consumes the benefits of the services, with milestones or deliverables marking the transfer of control. The completion of a performance obligation is determined by the extent to which the services have been fully delivered, and the risks and rewards associated with the service are transferred to the customer.

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4 Summary of significant accounting policies (continued)

4.12 Impairment of Non-Financial Assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or CGU's fair value less costs of disposal and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

4.13 Impairment of Financial Assets

IFRS 9 replaces the 'incurred loss' model under IAS 39 with a forward-looking 'expected credit losses' ('ECL') model. Assessing how changes in economic factors affect ECL requires considerable judgement. ECL are determined on a probability-weighted basis. The Company recognises loss allowances for ECLs on the following instruments that are not measured at FVTPL:

- financial assets measured that are debt instruments carried at amortised cost or FVOCI; and
- financial guarantee contracts issued.

The Company measures loss allowances either using a general or simplified approach as considered appropriate. Under the general approach, loss allowances are measured at an amount equal to 12-month expected credit loss except when there has been a significant increase in credit risk since inception. In such cases, the Group measures loss allowances at an amount equal to lifetime expected credit loss.
Under the simplified approach, loss allowances are always measured at an amount equal to lifetime expected credit loss.

4.14 Provisions

Provisions are recognised when the Company has a present obligation as a result of a past event, which it is probable, will result in an outflow of economic benefits that can be reasonably estimated.

4.15 Events after reporting date

The financial statements are adjusted to reflect events that occurred between the reporting date and the date when the financial statements are authorised for issue, provided they give evidence of conditions that existed at the reporting date. Any post year-end events that are non-adjusting are discussed on the financial statements when material.

4.16 Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences and Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

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4 Summary of significant accounting policies (continued)

4.17 Corporate Tax

On 9 December 2022, the UAE Ministry of Finance released Federal Decree-Law No 47 of 2022 on the Taxation of Corporations and Businesses, Corporate Tax Law ("UAE CT Law") to enact a Federal corporate tax ("CT") regime in the UAE. Furthermore, on 16 January 2023, a Cabinet Decision was published specifying the threshold of AED 375,000 of taxable income above which taxable entities would be subject to a 9% corporate tax rate. The UAE CT Law is applicable to the company with effect from 1 January 2024.

5 Critical accounting judgments and key sources of estimation of uncertainty

In the application of the Company's accounting policies, which are described in Note 4, management is required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Critical judgments in applying accounting policies

The following are the critical judgments, apart from those involving estimations, that management has made in the process of applying the Company's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the financial position date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Calculation of ECL

When measuring ECLs, the Company uses reasonable and supportable forward-looking information, which is based on assumptions for the future movement of different economic drivers and how these drivers will affect each other. Loss given default is an estimate of the loss arising on default. It is based on the difference between the contractual cash flows due and those that the lender would expect to receive, taking into account cash flows from collateral and integral credit enhancements. Probability of default constitutes a key input measuring ECLs. Probability of default is an estimate of the likelihood of default over a given time horizon, the calculation of which includes historical data, assumptions and expectations of future conditions.

An estimate of the collectible amount of trade receivables is made when collection of the full amount is no longer probable. For individually significant amounts, this estimation is performed on an individual basis. Amounts which are not individually significant, but which are past due, are assessed collectively and an allowance is applied according to the length of time past due, based on historical recovery rates and the calculation of loss allowance criteria.

Impairment losses on trade and other receivables and other financial assets

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5 Critical accounting judgments and key sources of estimation of uncertainty (continued)

Calculation of ECL (continued)

The company reviews its trade and other receivables for impairment at least annually, assessing if there is observable data indicating a decrease in the amount to be realized. Impairment is recognized when a loss event, based on past experience, suggests a reduction in recoverability. According to IFRS for SMEs, impairment is recognized when objective evidence, such as financial difficulty of the debtor, breach of contract, concessions granted, probability of bankruptcy, or observable decrease in future cash flows, indicates that a financial asset is impaired. Other factors, including adverse changes in the economic or legal environment, may also signal impairment.

Employees' end of service benefits

Amounts required to cover end of service indemnity at the statement of financial position date are computed pursuant to the United Arab Emirates Federal Labour Law based on the employees' accumulated year of service and current basic remuneration at the statement of financial position date.

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6 Cash and cash equivalents

	As at 31 March 2025 AED
Cash balance	-
Bank balance	-
Total	-

7 Related parties transactions

The Company enters into transactions with companies and entities that fall within the definition of a related party as contained in IAS 24: Related Party Disclosures. Related parties comprise entities under common wnership and/or common management and control, their partners and key management personnel. Management decides on the terms and conditions of the transactions and services received/rendered from/to related parties as well as on other charges which are substantially the same terms as those prevailing at the same time for comparable transactions with the third parties. Pricing policies and terms of all transactions are approved by the management.

a. due from related parties:

	As at 31 March 2025 AED
EYANTRA VENTURES LIMITED	100,000
Total	100,000

b. due to related parties:

	As at 31 March 2025 AED
EYANTRA VENTURES LIMITED	216,718
Total	216,718

c. during the year:

	As at 31 March 2025 AED
EYANTRA VENTURES LIMITED	
a. Share Capital Issued	100,000
b. Expense paid on behalf of eYantra Ventures FZE	216,718
Total	316,718

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8 Share capital

	As at 31 March 2025 AED
Issued, subscribed and fully paid shares of 1,000 shares of AED 100 each	100,000
	100,000

9 Administrative expenses

	For the period from 08 July 2024 (DOI) to 31 March 2025 AED
Salaries	152,000
Professonal Fee	46,292
Food & Travel Expenses	7,231
Staff Welfare	6,860
Telephone & communication expense	3,102
Rates and Taxes	777
Office expense	456
Total	216,718

10 Financial instruments

The Company has exposure to the following risks from use of its financial instruments:

a. Credit Risk
b. Liquidity risk

This note presents information about the Company's exposure to each of the above risks, the Company's objectives, policies and processes for measuring and managing risk, and the Company's management of capital. Further quantitative disclosures are included throughout these financial statements.

The Management has overall responsibility for the Company and oversight of the Company's risk management framework. The Management is responsible for developing and monitoring the Company's risk management policies.

The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

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10 Financial instruments (Continued)

(a) Credit risk

Credit risk is managed on group basis. Credit risk arises from derivative financial instruments and deposits with banks and financial institutions, as well as credit exposures to customers, including outstanding receivables and committed transactions. The credit risk on liquid fund is limited because the counter parties are banks with high credit ratings assigned by International Credit Rating Agencies. If there is no independent rating, risk control assesses the credit quality of the customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the board.

Credit risk is limited to the carrying amount of the financial assets comprising of trade and other receivables, related parties, refundable deposits. Currently the Company has no financial instruments , depsoits,sales, hence the credit risk is limited

11 Contingent liabilities & Capital Commitments

Except for the ongoing business obligations which are under normal course of business against which no loss is expected, there has been no known contingent liability or capital commitments on Company's account as of balance sheet date.

12 Corporate tax provision and deferred tax disclosure

No corporate tax provision has been recognized for the current period, as the entity has incurred a loss and no deferred tax assets or liabilities have been recognized, as there are no material temporary differences between the accounting and tax bases of assets and liabilities. Additionally, the first corporate tax is applicable for the full period from July 1, 2024, to December 31, 2025.

13 Comparative financial information

As the Company was incorporated during the current year, on July 8, 2024, this represents its first reporting period. Accordingly, no comparative figures have been presented, and the financial statements reflect only the results for the current period.

14 Approval of the Financial Statements

The financial statements for the year ended 31 March 2025 were duly approved by the Director of the Company and authorised for issue on 17 May 2025.

Manojyadav

Eyantra Ventures (FZE)

SUNTECH AUDITORS & CONSULTANTS
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EYantra Ventures FZE

POLITICALLY EXPOSED PERSON (PEP) DECLARATION FORM

The information in this form is collected in order to comply with the Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities requirement

A politically exposed person (PEP) is an individual who is or who has been entrusted with prominent public functions domestically' or by a foreign country.

Prominent public functions include the following profiles:

1. Head of State or of Government 2. Senior politician

3. Senior government, judicial or military official 4. Member of the ruling royal family

5. Senior executive of state-owned corporation / government linked company

6. Important political party official

The definition of PEP also includes immediate family members, relatives, adviser, personal adviser or business associate of an individual stated above

1. Are you PEP? Yes☐ No☒
2. Are you or the entity related to a PEP? Yes☐ No☒

(Please fill the below questions if the first two questions you answered - yes)

3.If you are or related to a PEP, please indicate the profile and relationship to you:

A. Head of State or of Government ☐ **B.** Senior politician☐

C. Senior government, judicial or military official ☐ **D.** Member of ruling royal family☐

E. Senior executive of state-owned corporation / Government linked company☐

F. Important political party official☐ **G.** Other.........................

I hereby declare that the details and information given above are complete and true to the best of my knowledge

Yours' faithfully,
For & on Behalf of **EYantra Ventures FZE**

Manoj Kumar Yadav
Manager

Manojyadav

EYantra Ventures (FZE)

C-1 – 1F – SF0268, AZMAN FREE ZONE C1 BUILDING, AZMAN, DUBAI – UAE
Registration No: 34652

EYantra Ventures FZE

May 15, 2025

Dear Sir,

UNDERTAKING LETTER

I, Mr. Manoj Kumar Yadav, Indian National having Passport number **T 2309963,** owner & UBO of EYantra **Ventures** FZE hereby **confirm that** neither **of** our **entities** nor any of our related parties **are dealing** with **sanctioned countries listed** by **UAE, United** Nations, United States, **European** Union or the UK , **nor Owned or controlled by , or** operating as agents of the Governments of Cuba, Iran, **North Korea, Syria** or **Venezuela** or Resident or domiciled in Iran, **Syria,** North Korea, Cuba or Crimea.

I hereby further **confirm** that all our business **operations have** never **dealt** with / **won't** involve a **sanctioned** country (at present **Crimea, Cuba, Iran,** North **Korea** or Syria) or violate or to cause **any** economic or **financial sanctions** or **trade** embargoes implemented, **administered** or enforced **by the** United Arab **Emirates,** The United Nations, **United States, European Union, United** Kingdom **or** other **relevant** sanctions authorities.

I also confirm that **neither** I nor any of key **person** acting **as nominee of any** person national / residing any of the above sanctioned countries.

Thanking you.

Yours' faithfully,
For & on Behalf of EYantra Ventures FZE

Manoj yadav

Manoj Kumar **Yadav**
Manager

EYantra Ventures (FZE)

 # C-1 – 1F – SF0268, AZMAN FREE ZONE C1 BUILDING, AZMAN, DUBAI – UAE
Registration No: 34652

EYantra Ventures FZE

May 15, 2025

UNDERTAKING LETTER - SOURCE OF FUNDS

To,

....
United Arab Emirates

Dear Sir,

I, **Mr Manoj Kumar Yadav**, National of India, having Passport number **T 2309963**, confirm that the funds used to purchase products/services of EYantra Ventures FZE do not include funds derived from to proceeds of Criminal activities /or from means of any illegal source.

Thanking you.

Yours' faithfully,
For & on Behalf of **EYantra Ventures FZE**

Manojyadav

Manoj Kumar Yadav
Manager

EYantra Ventures (FZE)
Registration No
34652

EYantra Ventures FZE

14th May 2025

M/s. EYantra Ventures Limited
3rd Floor, CSR Estate, Madhapur
HYDERABAD – 500081
Telangana, India

As part of their normal audit procedures, we have been requested by our auditors, SUNTECH AUDITORS AND CONSULTANTS, to ask you to confirm directly to them whether or not the balance owing to you by the company on March 31, 2025 agrees with your records at that date. According to our records the balance at March 31, 2025 in our favor was AED 216,718.27. If the balance does not match the amount shown in your records, please confirm by selecting option B below and provide a detailed explanation of the items causing the difference.

Kindly ensure that your confirmation is duly signed and stamped, and send it directly to our auditors at the following email addresses: **caavinashgupta@gmail.com, uttam@aptglobalfirms.com, kiranmai@aptgcc.com** and jhansi.b@aptllp.com.

Your co-operation in this matter is greatly appreciated.

Yours faithfully,
For & on Behalf of **EYantra Ventures FZE**

Manojyadav

Manoj Kumar Yadav
Manager

EYantra Ventures (FZE) Registration No 34652

Please Select A or B:

A. The balance of ____________owing to us / due at March 31, 2025 agrees with our records.

B. The balance owing to us/ due at March 31, 2025 was________________. Details of the difference are attached.

Authorised Signatory