

DIGILOGIC SYSTEMS LIMITED

(FORMERLY KNOWN AS DIGILOGIC SYSTEMS PRIVATE LIMITED)

CIN: U62099TG2014PLC077933

ANNEXURE – A.9 : Restated Statement of Property, Plant & Equipment and Intangible Assets
(As per the Companies Act, 2013)

For the period ending 30-09-2025

Details of Assets	Gross Block			Accumulated Depreciation			Net Block (Rs. Lakhs)	
	As at 31-03-2025	Additions	Deductions	As at 31-03-2025	For the period ending 30-09-2025	Deductions	As at 30-09-2025	As at 31-03-2025
Property, Plant & Equipment								
Land	133.41			133.41				133.41
Buildings	1003.55	17.80		1021.35	418.26	42.48	460.74	560.60
Leasehold Improvements	11.74			11.74	4.58		4.58	7.16
Plant & Machinery	48.36		0.57	47.79	32.64	1.80	34.44	13.35
Furniture & Fittings	64.52			64.52	52.40	1.95	54.35	10.18
Vehicles	204.81	129.29		334.10	111.38	30.43	141.81	192.28
Office equipment	61.41	1.17		62.58	51.66	2.66	54.31	8.26
Computers and data processing units	70.00	5.53		75.54	47.49	8.68	56.16	19.37
	1597.80	153.79	0.57	1751.02	718.40	88.00	806.40	944.62
Intangible Assets								879.40
Software & Licenses	15.64	8.72		24.36	0.95	2.46	3.41	20.94
	15.64	8.72		24.36	0.95	2.46	3.41	20.94
Total Figures of previous year	1613.44	162.51	0.57	1775.38	719.35	90.46	809.81	965.57
	1454.92	220.76	62.25	1613.44	584.23	170.59	35.47	894.09
								870.70



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Details of Assets		FY 2024-25						(Rs. Lakhs)		
		As at 31-03-2024		Gross Block		Accumulated Depreciation				
		Additions	Deductions	As at 31-03-2025	As at 31-03-2024	For the FY 2024-25	Deductions	As at 31-03-2025	As at 31-03-2024	
Property, Plant & Equipment										
Land	133.4 ⁻			133.41						133.41
Buildings	958.1 ^E	70.32	24.93	1003.55	334.97	83.29	4.58	585.29		623.19
Leasehold Improvements	11.74			11.74				4.58	7.16	
Plant & Machinery	48.3 ^E			48.36	27.94	4.70		32.64	15.72	20.42
Furniture & Fittings	61.0 ^E	3.48		64.52	47.53	4.87		52.40	12.13	13.52
Vehicles	154.1 ⁻	88.02	37.31	204.81	90.27	56.57	35.47	111.38	93.43	63.84
Office equipment	55.3 ^E	6.08		61.41	43.69	7.97		51.66	9.75	11.64
Computers and data processing units	44.5 ⁻	25.49		70.00	39.83	7.66		47.49	22.52	4.68
1454.9^E	205.1^E	62.25	1597.80	584.23	169.64	35.47	718.40	879.40	870.70	
Intangible Assets										
Software & Licenses		15.64		15.64		0.95		0.95	14.68	
		15.64		15.64		0.95		0.95	14.68	
Total	1454.9^E	220.76	62.25	1613.44	584.23	170.59	35.47	719.35	894.09	870.70
Figures of previous year	1378.85	91.08	35.00	1454.92	467.78	128.15	11.70	584.23	870.70	911.07



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	Details of Assets	FY 2023-24						(Rs. Lakhs)				
		As at 31-03-2023	Additions	Gross Block	Deductions	As at 31-03-2024	As at 31-03-2023	Accumulated Depreciation	For the FY 2023-24	Deductions	As at 31-03-2024	As at 31-03-2023
Property, Plant & Equipment												
Land	133.41	-	-	133.41	-	-	-	-	-	-	133.41	133.41
Buildings	928.63	29.53	252.16	82.81	-	-	334.97	623.19	676.47	-	-	-
Plant & Machinery	48.36	-	21.85	6.09	-	-	27.94	20.42	26.50	-	-	-
Furniture & Fittings	57.71	3.34	61.05	42.33	5.19	-	47.53	13.52	15.38	-	-	-
Vehicles	126.11	43.00	15.00	154.11	79.41	22.57	11.70	90.27	63.84	46.70	-	-
Office equipment	45.78	9.55	-	55.33	38.85	4.84	-	43.69	11.64	6.92	-	-
Computers and data processing units	38.85	5.66	-	44.51	33.17	6.66	-	39.83	4.68	5.69	-	-
1378.85	91.08	15.00	1454.92	467.78	128.15	11.70	584.23	870.70	911.07	-	-	-
Intangible Assets												
Software & Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Total	1378.85	91.08	15.00	1454.92	467.78	128.15	11.70	584.23	870.70	911.07	-	-
Figures of previous year	1345.17	33.68	-	1378.85	317.78	149.99	-	467.78	911.07	1027.38	-	-



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Details of Assets		Gross Block				Accumulated Depreciation				Net Block	
		As at 31-03-2022	Additions	Deductions	As at 31-03-2023	As at 31-03-2022	For the FV 2022-23	Deductions	As at 31-03-2023	As at 31-03-2023	As at 31-03-2022
Property, Plant & Equipment											
Land	133.42				133.41					133.41	133.41
Buildings	908.06	20.57			928.63	159.48	92.68		252.16	676.47	748.58
Plant & Machinery	48.36				48.36	13.95	7.90		21.85	26.50	34.40
Furniture & Fittings	56.02	1.69			57.71	35.29	7.04		42.33	15.38	20.73
Vehicles	126.12				126.11	49.95	29.46		79.41	46.70	76.15
Office equipment	41.85	3.92			45.78	32.75	6.11		38.85	6.92	9.10
Computers and data processing units	31.36	7.49			38.85	26.36	6.81		33.17	5.69	5.00
	1345.17	33.68			1378.85	317.78	149.99		467.78	911.07	1027.38
Intangible Assets											
Software & Licenses											
Total	1345.17	33.68			1378.85	317.78	149.99		467.78	911.07	1027.38
Figures of previous year	1230.81	172.85	58.50	1345.17	212.82	153.87	48.90	317.78	1027.38	1018.00	

Sub Annexure -A 9.1 Restated Statement showing Deferred Tax Calculation

Particulars	Sub Annexure - A.3.1 Restated Statement showing Deferred Tax Calculation		
	As at 30-09-2025 (Rs. Lakhs)	As at 31-03-2025 (Rs. Lakhs)	As at 31-03-2024 (Rs. Lakhs)
Opening Deferred Tax Asset	46.46	35.08	30.46
Written down value of assets as per Companies Act	965.57	894.09	870.70
Less: Written down value of asset: as per IT Act	1170.47	1078.58	1010.07
Timing difference	(204.90)	(184.59)	(139.37)
Deferred Tax Asset for the year @ 25.168%	51.57	46.46	35.08
Deferred Tax Asset credited to Statement of Profit & Loss (A)	5.11	11.38	4.62
Opening Deferred Tax Asset	0.21	1.06	0.07
Gratuity Expense as per Books	28.74	32.33	9.67
Less: Gratuity Expense as per Income Tax Act		35.69	5.74
Timing difference	28.74	(3.36)	3.92
Deferred Tax Asset (debtied) / credited to Statement of Profit & Loss for the year @ 25%	7.23	(0.85)	0.99
Deferred Tax Asset for the year	7.44	0.21	1.06
Net Deferred Tax Asset credited to Statement of Profit & Loss (A+B)	12.34	10.53	5.61
			9.94



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ANNEXURE – A.10 : Restated Statement of Capital Work in Progress

Particulars	As at 30-09-2025	As at 31-03-2025	As at 31-03-2024	As at 31-03-2023
Capital Work in Progress (refer Note 6 under Additional Disclosures)	55.67	10.84	1.85	-
Total	55.67	10.84	1.85	-

ANNEXURE – A.11 : Restated Statement of Deferred Tax Assets (Net)

Particulars	As at 30-09-2025	As at 31-03-2025	As at 31-03-2024	As at 31-03-2023
Deferred Tax Asset	59.01	46.67	36.13	30.53
Deferred Tax (Liability)	-	-	-	-
Net Deferred Tax Asset / (Liability)	59.01	46.67	36.13	30.53

ANNEXURE – A.12 : Restated Statement of Long-Term Loans and Advances

Particulars	As at 30-09-2025	As at 31-03-2025	As at 31-03-2024	As at 31-03-2023
Capital Advances (refer Note 10(j) under Additional Disclosures)	1294.11	326.55	78.39	-
Other loans and advances	-	-	-	-
Total	1294.11	326.55	78.39	-
The above amount includes:	-	-	-	-
Secured, considered good	-	-	-	-
Unsecured, considered good	-	-	-	-
Doubtful	-	-	-	-
Total	1294.11	326.55	78.39	-

ANNEXURE – A.13 : Restated Statement of Other Non-Current Assets

Particulars	As at 30-09-2025	As at 31-03-2025	As at 31-03-2024	As at 31-03-2023
Security Deposits	5.86	5.86	5.50	3.50
Defined Benefit Plan Assets	-	-	-	-
Bank balances to the extent held as margin money or security against borrowings, guarantees with more than 12 months maturity (Refer Annexure - A.14)	23.14	92.95	118.59	97.59
Total	29.00	98.81	124.09	101.09
The above amount includes:	-	-	-	-
Secured, considered good	-	-	-	-
Unsecured, considered good	-	-	-	-
Doubtful	-	-	-	-
Total	29.00	98.81	124.09	101.09

ANNEXURE – A.14 : Restated Statement of Inventories

Particulars	As at 30-09-2025	As at 31-03-2025	As at 31-03-2024	As at 31-03-2023
Raw materials (including stores and spares)	956.16	268.64	39.04	11.22
Work-in-progress	674.72	792.77	223.05	760.13
Total	1630.87	1061.41	262.09	771.36

ANNEXURE – A.15 : Restated Statement of Trade Receivables

Particulars	As at 30-09-2025	As at 31-03-2025	As at 31-03-2024	As at 31-03-2023
From Others (Unsecured, considered good)	1963.54	4366.77	1960.93	1535.02
Total	1963.54	4366.77	1960.93	1535.02

SUB-ANNEXURE – A.15.1 Ageing of Restated Statement of Trade Receivables

Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment					Total
			<6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good	-	-	1030.55	749.39	183.60	-	-	1963.54
(ii) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed trade receivables -considered good	-	-	-	-	-	-	-	-
(iv) Disputed trade receivables -considered doubtful	-	-	-	-	-	-	-	-
TOTAL	-	-	1030.55	749.39	183.60	-	-	1963.54

Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment					Total
			<6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good	-	-	3487.67	879.10	-	-	-	4366.77
(ii) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed trade receivables -considered good	-	-	-	-	-	-	-	-
(iv) Disputed trade receivables -considered doubtful	-	-	-	-	-	-	-	-
TOTAL	-	-	3487.67	879.10	-	-	-	4366.77

Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment					Total
			<6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good	-	-	1954.43	5.52	0.98	-	-	1960.93
(ii) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed trade receivables -considered good	-	-	-	-	-	-	-	-
(iv) Disputed trade receivables -considered doubtful	-	-	-	-	-	-	-	-
TOTAL	-	-	1954.43	5.52	0.98	-	-	1960.93

Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment					Total
			<6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good	-	-	1526.09	0.94	7.99	-	-	1535.02
(ii) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-	-	-
(iii) Disputed trade receivables -considered good	-	-	-	-	-	-	-	-
(iv) Disputed trade receivables -considered doubtful	-	-	-	-	-	-	-	-
TOTAL	-	-	1526.09	0.94	7.99	-	-	1535.02



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ANNEXURE – A.16 : Restated Statement Of Cash and Bank Balances		[Rs. Lakhs]			
	Particulars	As at 30-09-2025	As at 31-03-2025	As at 31-03-2024	As at 31-03-2023
(A) Cash and cash equivalents					
Balances with banks					
In current accounts		11.75	0.29	1.49	0.35
Cash on hand		0.38	0.66	0.52	0.18
	Total (A)	12.12	0.95	2.00	0.52
(B) Other bank balances					
Balances with banks to the extent held as margin money or security against the borrowings, guarantees					
Total (B)		161.13	217.53	134.56	153.62
<u>Less:</u> Bank balances to the extent held as margin money or security against borrowings, guarantees with more than 12 months maturity (classified under Other Non Current Assets - Annexure A 11)					
	Total (C)	23.14	92.95	118.59	97.59
	Total (D) = (A)+(B)-(C)	150.12	125.52	17.98	56.56

ANNEXURE – A.17 : Restated Statement Of Short term Loans and Advances		[Rs. Lakhs]			
	Particulars	As at 30-09-2025	As at 31-03-2025	As at 31-03-2024	As at 31-03-2023
Advances to related parties		7.29	0.30	0.80	0.22
Advances to Employees		17.47	17.51	5.48	4.32
Advances to Vendors		93.06	19.68	57.09	25.63
	Total	117.81	37.49	63.37	30.17
The above amount includes:					
Secured, considered good		–	–	–	–
Unsecured, considered good		117.81	37.49	63.37	30.17
Doubtful		–	–	–	–
	Total	117.81	37.49	63.37	30.17

ANNEXURE – A.18 : Restated Statement Of Other Current Assets		[Rs. Lakhs]			
	Particulars	As at 30-09-2025	As at 31-03-2025	As at 31-03-2024	As at 31-03-2023
Balances with Revenue Authorities:					
Balances with Income Tax Authorities (Advance Tax and TDS &TCS)		55.68	234.64	45.77	70.89
Balance with GST Authorities (ITC & TDS)		45.16	0.99	71.96	28.75
Prepaid Expenses		26.79	22.51	22.17	13.78
IPO Expenses		57.13	31.07	–	–
Earnest Money Deposit and Other receivables		2.10	–	–	–
	Total	186.86	289.21	139.90	113.42



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Annexure B.1 : Restated Statement of Revenue from operations

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023
Sales of products	1695.21	7084.54	4948.69	5408.98
Sale of services	122.52	121.44	207.24	166.07
Other operating revenues	-	-	-	21.17
Total	1817.73	7205.98	5155.93	5596.23

Annexure B.2 : Restated Statement of Other Income

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023
Interest Income on Fixed Deposits	5.34	12.75	8.70	7.42
Profit on sale of Property, Plant and Equipment	-	0.13	3.10	-
Profit on Exchange Rates fluctuation	0.06	0.47	3.57	7.91
Rental Income	0.72	-	-	-
Miscellaneous Income	4.21	-	-	-
Total	10.33	13.35	15.37	15.33

Annexure B.3 : Restated Statement of Cost of Materials Consumed

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023
Raw Material				
Opening stock	268.64	39.04	11.22	-
Add :- Purchase during the year	1313.22	5276.23	3015.22	3928.29
Add :- Customs Duty	2.76	22.46	14.51	63.42
Add :- Freight Inward and Clearing	3.14	22.33	5.44	17.58
Less :- Closing stock	1587.76	5360.05	3046.39	4009.29
Total	956.16	268.64	39.04	11.22
	631.61	5091.41	3007.35	3998.07

Annexure B.4 : Restated Statement of Changes in inventories of finished goods, Work in Progress and stock-in-trade

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023
Change in inventories of finished goods				
Opening stock	-	-	-	-
Closing stock	-	-	-	-
Sub total (a)	-	-	-	-
Changes in inventories of work-in-progress				
Opening stock	792.77	223.05	760.13	875.69
Closing stock	674.72	792.77	223.05	760.13
Sub total (b)	118.05	(569.71)	537.08	115.56
Changes in inventories of stock-in-trade				
Opening stock	-	-	-	-
Closing stock	-	-	-	-
Sub total (c)	-	-	-	-
Total	118.05	(569.71)	537.08	115.56

Annexure B.5 : Restated Statement of Employee Benefit Expenses

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023
Salaries and wages	439.19	767.30	556.27	470.28
Contribution to provident and other funds	37.37	53.80	28.65	51.79
Staff welfare expenses	7.78	14.09	30.85	12.86
Total	484.33	835.19	615.77	534.93

Annexure B.6 : Restated Statement of Finance Costs

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023
Interest expense on Borrowings	68.45	106.44	111.50	96.07
Bank Charges	21.13	14.69	7.64	13.70
Letter of Credit & Bank Guarantee issue Charges	8.69	25.04	10.52	12.40
Interest on Income Tax	1.45	5.90	3.13	2.41
Total	99.72	152.07	132.79	124.58
Less: Finance costs capitalised (refer Note-6 under Additional Disclosures)	31.44	8.98	1.85	-
Net Finance cost	68.28	143.09	130.94	124.58

Annexure B.7 : Restated Statement of Depreciation and Amortisation Expenses

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023
Depreciation Expense	88.00	169.54	128.15	149.99
Amortisation Expense	2.46	0.95	-	-
Total	90.46	170.59	128.15	149.99



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Annexure B.8 : Restated Statement of Other Expenses		(Rs. Lakhs)			
Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023	
Auditors Remuneration	1.00	2.00	1.50	1.00	
Direct Expenses					
Power and Fuel	8.06	13.72	12.71	15.92	
Project Maintenance	3.04	2.00	2.94	0.14	
Labour Charges	6.48	10.50	6.90	6.08	
Administration & Other Expenses					
Printing & stationery	1.82	8.00	7.98	4.91	
Telephone and Internet expenses	1.20	2.61	1.22	1.80	
Professional and Consultancy Charges					
To Directors	34.95	96.00	94.20	29.60	
To Others	41.11	25.77	8.08	15.32	
Office Maintenance	10.66	22.85	29.63	23.00	
Repairs and Maintenance					
To Building	0.67	13.22	6.16	0.55	
To Machinery & Equipment	2.91	10.16	3.61	8.66	
Rent	7.27	14.48	11.45	9.07	
Rates and Taxes, excluding Taxes on Income	0.13	5.42	28.15	19.55	
Insurance	2.35	4.36	2.93	4.47	
Other Administrative Expenses	9.95	5.12	3.50	3.87	
Liquidated Damages	-	10.65	5.65	12.39	
Conveyance	16.33	26.55	31.63	24.50	
Tender Fees	8.92	14.47	12.08	6.15	
Travelling Expenses	56.17	101.80	60.37	61.95	
Hiring expenses	1.36	2.78	1.85	3.16	
Miscellaneous Expenses	0.05	45.48	1.35	0.01	
Selling & Distribution Expenses					
Advertisement	1.25	20.06	24.09	8.48	
Freight Outward	2.41	5.12	0.70	2.42	
Packing & Selling Expenditure	0.13	0.41	1.25	0.22	
Sales Commission	-	-	70.02	128.28	
Total	218.22	463.49	429.98	391.51	

Annexure B.9 : Restated Statement of Earning Per Share		(Rs. Lakhs except units)		
Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023
Net profit after tax for the period	161.26	811.35	239.96	217.51
Less: Preference Dividend provided for Non-cumulative Preference shares & attributable tax thereon	-	-	-	-
Less: Preference Dividend Cumulative Preference shares & attributable tax thereon	-	-	-	-
Net Profit attributable to the Equity Shareholders (A)	161.26	811.35	239.96	217.51
Add: Dividends recognised during the period in respect of dilutive potential equity shares & adjustment related to attributable tax thereon	-	-	-	-
Add: Interest recognised during the period in respect of dilutive potential equity shares & adjustment related to attributable tax thereon	-	-	-	-
Add: After tax adjustment of any other change in expense or income as a result of conversion of dilutive potential equity shares	-	-	-	-
Adjusted Net Profit attributable to the Equity Shareholders after Dilution (B)	161.26	811.35	239.96	217.51
Weighted average number of equity shares held throughout the period (C) (No. of shares for all the years are adjusted for Bonus issue made in FY 2024-25 & Share-split made post balance sheet date before approving of restated financial statements by the Board)	2,22,52,630	2,08,64,485	2,00,00,000	2,00,00,000
Add: Weighted Average number of equity shares to be issued on the conversion of all dilutive potential equity shares into equity shares	-	-	-	-
Weighted average number of equity shares held throughout the period for calculation of Diluted EPS (D)	2,22,52,630	2,08,64,485	2,00,00,000	2,00,00,000
Earning per share in Rs. (face value of Rs.2/- each fully paid) (Refer Note No.A.1.S (11))				
Basic (A/C)	0.72	3.89	1.20	1.09
Diluted (B/D)	0.72	3.89	1.20	1.09



B *S* *R* *N* *I *V* *A* *S* *A* *R* *O* *&* *C* *O**



DIGILOGIC SYSTEMS LIMITED
 (FORMERLY KNOWN AS DIGILOGIC SYSTEMS PRIVATE LIMITED)
 CIN: U62099TG2011PLC077933

Additional disclosures to be made as per Schedule III of the Companies Act, 2013

1. Auditors Remuneration:

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023	(Rs. Lakhs)
For Statutory Audit	1.00	1.40	1.00	1.00	1.00
For Tax Audit	-	0.60	0.50	0.50	0.50
Total	1.00	2.00	1.50	1.50	

2. Prior Period Items:

Prior period items are income or expenses which arise in the current period as a result of errors or omissions in the preparation of the Financial Statements of one or more prior periods. The company does not have any prior period items for the reporting period for which Financial Statements have been restated including the period ending 30.09.2025

3. Additional Information to be disclosed under broad heads for inventories; revenue from operations and foreign exchange:

a. Raw Material Consumption

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023	(Rs. Lakhs)
Vector Signal Transceivers	-	644.59	411.86	231.12	
High End Oscilloscope	116.08	547.05	84.35	-	
Mil grade Controllers	42.87	189.83	109.21	105.83	
PXI Express Chassis	49.66	165.03	77.37	33.21	
FPGA processor	-	161.85	52.84	-	
Programmable power supplies	250.29	108.16	-	81.88	
Strain Measurement Module	-	66.00	60.51	97.64	
Voltage Measurement	22.78	63.70	74.56	-	
High voltage power supplies	-	53.54	34.70	168.00	
Others	149.93	3091.67	2101.96	3280.39	
Total	631.61	5091.41	3007.35	3998.07	

b. Work in Progress

Particulars	As at 30-09-2025	As at 31-03-2025	As at 31-03-2024	As at 31-03-2023	(Rs. Lakhs)
Data Acquisition Systems	23.85	-	-	-	
Automated Test Equipment	427.36	365.43	223.05	760.13	
Check out Systems	192.00	427.34	-	-	
Measurement Equipment	31.50	-	-	-	
Total	674.72	792.77	223.05	760.13	

c. Revenue from Sale of Products

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023	(Rs. Lakhs)
Data Acquisition Systems	40.23	697.97	818.49	1889.27	
Automated Test Equipment	387.52	1629.96	2809.26	2574.84	
Check out Systems	628.00	3208.40	1058.26	561.78	
Measurement Equipment	639.47	1548.20	262.68	383.08	
Total	1695.21	7084.54	4948.69	5408.98	

d. Revenue from rendering Services

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023	(Rs. Lakhs)
Software Development	-	46.18	37.47	36.75	60.02
AMC's	-	75.34	80.27	87.11	76.51
Others	1.00	-	3.70	83.39	29.55
Total	122.52	121.44	207.24	166.07	

e. Consumption of Imported & Indigenous Materials

Particulars	For the period ending 30-09-2025		For the year ending 31-03-2025		For the year ending 31-03-2024		For the year ending 31-03-2023	
	Rs. Lakhs	Percentage %	Rs. Lakhs	Percentage %	Rs. Lakhs	Percentage %	Rs. Lakhs	Percentage %
Imported								
Raw Materials	17.06	2.70%	316.48	6.22%	159.56	5.31%	728.11	18.21%
Stores & Spares	-	0.00%	4.79	0.09%	-	0.00%	9.72	0.24%
Components	-	0.00%	-	0.00%	-	0.00%	-	0.00%
TOTAL (A)	17.06	2.70%	321.27	6.31%	159.56	5.31%	737.83	18.45%
Indigenous								
Raw Materials	597.87	94.66%	4759.01	93.47%	2,833.83	94.23%	3219.53	80.53%
Stores & Spares	16.68	2.64%	11.13	0.22%	13.96	0.45%	40.71	1.02%
Components	-	0.00%	-	0.00%	-	0.00%	-	0.00%
TOTAL (B)	614.55	97.30%	4770.14	93.69%	2847.79	94.69%	3260.24	81.55%
Total Consumption (C) = (A) + (B)	631.61	100.00%	5091.41	100.00%	3007.35	100.00%	3998.07	100.00%



B



f. Value of Imports calculated on CIF (Cost, Insurance and Freight) basis

(Rs. Lakhs)

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023
Raw Materials	20.65	310.71	156.72	737.83
Capital Goods	-	4.80	-	-
Total	20.65	315.51	156.72	737.83

g. Expenditure in Foreign Currency

(Rs. Lakhs)

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023
Royalty	-	-	-	-
Know-how	-	-	-	-
Professional and Consultation fees	-	-	-	-
Interest	-	-	-	-
Other matters	-	-	-	-
Total	-	-	-	-

h. Earnings in Foreign Exchange

(Rs. Lakhs)

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023
Export of goods calculated on FOB Basis	-	-	-	-
Royalty, Knowhow, Professional & Consultation fee	-	-	-	-
Interest and Dividend	-	-	-	-
Other Income	1.79	-	-	21.17
Total	1.79	-	-	21.17

4. Disclosure under AS-4 Contingencies and Events occurring after the Balance sheet date:

The company does not have any contingencies or events occurred after the balance sheet as on 30.09.2025 which require material adjustment for the figures as reported for the period ending 30.09.2025 / as at 30.09.2025.

5. Disclosure under AS-15 Employee Benefits: (Post-employment benefit plans:)

(a) Defined contribution plan:

The following amounts are recognised as an expense in Restated Statement of profit and loss on account of provident fund and other funds. There are no other obligations other than the contribution payable to the respective authorities:

(Rs. Lakhs)

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023
Employer Contribution to provident fund recognised as expense in the Restated Statement of Profit and Loss	11.45	20.34	17.93	15.47
Employer Contribution to Employees State Insurance recognised as expense in the Restated Statement of Profit and Loss	0.17	0.49	0.71	1.57
Total	11.62	20.83	18.64	17.04

(b) Defined Benefit Plan

The Company has a defined benefit gratuity plan. The company identifies all of its permanent employees who are aged not less than 18 years and not more than 58 years as eligible employees for the payment of gratuity and has obliged to pay the gratuity benefit, upon termination, retirement or death of any such eligible employee, as per the applicable provisions of the Payment of Gratuity Act, 1972 and rules made thereunder amended from time to time. The scheme is funded with Life Insurance of India under the "Group Gratuity Scheme".

The following table's summaries the components of net benefit expense recognised in the Statement of profit and loss and the funded status and amounts recognised in the balance sheet for the gratuity plan:

Assumptions:

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023
Discount rate	7.37% p.a.	7.06% p.a.	7.22% p.a.	7.53% p.a.
Expected Rate of salary increase	9% p.a.	9% p.a.	9.50% p.a.	9.50% p.a.
Attrition Rate	5%	5%	5%	5%
Mortality Rate	As per Indian Assured Lives Mortality (2012-14) Ultimate	As per Indian Assured Lives Mortality (2012-14) Ultimate	As per Indian Assured Lives Mortality (2012-14) Ultimate	As per Indian Assured Lives Mortality (2012-14) Ultimate
Retirement Age	58 years	58 years	58 years	58 years

Changes in Defined Benefit Obligations & Plan Assets:

(Rs. Lakhs)

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023
Change in Defined Benefit Obligations				
Present Value of Obligation at the beginning of the Financial year	99.62	72.22	58.80	43.37
Current service cost	10.45	15.09	11.74	36.69
Interest Cost	3.52	4.88	4.43	-
Past service cost	-	-	-	-
Benefits paid	-	(9.26)	-	(21.26)
Actuarial Losses/(Gain)	11.78	16.69	(2.75)	-
Present Value of Obligation at the year end	125.37	99.62	72.22	58.80
Change in Plan assets				
Opening Fair value of Plan assets	98.79	68.02	58.52	43.37
Expected return on plan assets	3.49	5.07	4.63	7.70
Actuarial gain/ (loss)	(3.49)	(1.53)	(0.87)	-
Assets distributed on settlements	-	-	-	-
Contributions by Employer	-	35.69	5.74	34.22
Exchange Difference on Foreign Plans	-	-	-	-
Benefits Paid	-	(9.26)	-	(21.26)
Closing Fair value of Plan assets	98.79	98.79	68.02	58.52



B
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H



Funded Status - Net Asset / (Liability):

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023
Defined Benefit Plan Asset	-	-	-	-
<u>Defined Benefit Plan Liability:</u>				
Non - Current	(19.22)	-	-	-
Current	(7.36)	(0.84)	(4.20)	(0.28)
Total	(26.59)	(0.84)	(4.20)	(0.28)

Net Expense recognised in Statement of Profit & Loss:

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023
Current service cost	10.45	15.09	11.74	36.69
Add: Interest Cost	3.52	4.88	4.43	-
Add: Past service cost	-	-	-	-
Add: Gratuity insurance premium	-	-	-	-
Add: Short provision of prior period	-	-	-	-
Add: Actuarial Loss / (Gain)	15.27	18.22	(1.88)	-
Less: Return on Plan Assets	3.49	5.87	4.62	2.20
Total	25.75	32.33	9.67	34.49

Note:

The Company ordinarily relies on actuarial valuation issued by the LIC of India under the Group Gratuity Scheme with whom the company is maintaining the Gratuity fund. For the purpose of the Restated Financial Statements prepared in accordance with SEBI (ICDR) Regulations, and owing to the non-availability of LIC's actuarial valuation for the stub period ended 30 September 2025, the Company obtained an independent actuarial valuation for the said period. To ensure uniform actuarial valuation and consistency across all reporting periods, the Company also obtained independent actuarial valuations for the preceding three comparative financial years. The resulting adjustments, where applicable, have been duly incorporated in the Restated Financial Statements in accordance with AS-15.

6. Disclosure under AS-16 Borrowing Costs:

Borrowing costs, to the extent of Rs.1.86lakhs incurred during the FY 2023-24; to the extent of Rs.8.98lakhs incurred during the FY 2024-25; to the extent of Rs.7.26lakhs incurred 1 during the FY 2025-26 (till 30.09.2025) on the specific borrowings made by the company towards the purchase of residential flat (NSL property), which has met the criteria of "Qualifying Asset", are capitalised as per the provisions of "AS-16 Borrowing Costs" and included under the head "Capital Work In Progress".

2 Borrowing costs to the extent of Rs.24.18lakhs incurred during the FY 2025-26 (till 30.09.2025) on the specific borrowings made by the company towards the construction of new factory which has met the criteria of "Qualifying Asset" are capitalised as per the provisions of "AS-16 Borrowing Costs" and included under the head "Capital Work In Progress".

7. Disclosure under AS-18 Related Party Disclosures:
List of Related Parties and Nature of Relationship:
i) Key Managerial Personnel

Name of the Related Party	Nature of Relationship
Madhusudhan Varma Jetty	Managing Director
Radhika Varma Jetty	Director
Shashank Varma Jetty	Director
Hitesh Varma Jetty	Director w.e.f. 20.01.2025
Kameswara Rao Vempati	Company Secretary w.e.f. 18.02.2025
Sri Harsha Vadakattu	Chief Financial Officer w.e.f. 26.03.2025
Balasubramanyam Danturti	Independent Director w.e.f 25.07.2025
Sesha Rama Srinivasa Sastry Pullela	Independent Director w.e.f 25.07.2025
Madadi Ugender Reddy	Independent Director w.e.f 25.07.2025

ii) Transactions carried out with related parties referred to in (i) above, during the year in ordinary course of business:

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023
<u>A. Madhusudhan Varma Jetty</u>				
a. Professional & Consultancy Charges	32.00	96.00	94.20	29.60
b. Salary	23.99	-	-	52.67
c. Gratuity	-	-	-	32.87
d. Sales Commission	-	-	44.62	84.17
e. Reimbursement of Expenses	3.48	13.86	7.41	4.24
f. Interest costs	-	3.92	3.73	2.28
g. Loan received during the period	-	-	80.00	80.00
h. Loan repaid during the period	-	80.00	80.00	-
i. Advance payment of Professional & Consultancy Charges made	-	1.50	-	-
j. Advance Professional & Consultancy Charges recovered	-	1.50	-	-
k. Salary Advance given	0.50	-	-	-
<u>B. Radhika Varma Jetty</u>				
a. Salary	18.15	30.48	24.39	15.58
b. Rent	-	1.94	4.67	4.67
c. Salary advance given	0.50	0.50	-	-
d. Salary advance recovered	-	0.50	-	-
<u>C. Shashank Varma Jetty</u>				
a. Salary and Bonus	32.72	129.91	47.73	25.70
b. Sales Commission	-	-	25.40	27.55
c. Reimbursement of Expenses	5.00	-	2.17	1.87
d. Salary Advance given	3.45	-	4.00	1.10
e. Salary Advance recovered	-	0.50	3.42	0.88
<u>D. Hitesh Varma Jetty</u>				
a. Salary and Bonus	21.37	26.91	18.79	6.84
b. Reimbursement of Expenses	0.15	-	-	-
c. Salary Advance given	3.45	-	-	-



D *B*



<u>E. Kameswara Rao Vempati</u> a. Salary	6.32	1.29		
<u>F. Sri Harsha Vadakattu</u> a. Salary	18.28	-		
<u>G. Balasubramanyam Denturti</u> a. Sitting Fees	1.10	-		
<u>H. Sesha Rama Srinivasa Sastry Pullela</u> a. Sitting Fees	0.85	-		
<u>I. Madadi Ugendar Reddy</u> a. Sitting Fees	1.00	-		

iii) Net Balance outstanding payable to the related parties at the end of the year:

Name of the Related Party	As at 30-09-2025	As at 31-03-2025	As at 31-03-2024	As at 31-03-2023
A. Madhusudhan Varma Jetty	0.79	(6.94)	(80.00)	(81.65)
B. Radhika Varma Jetty	0.50	(1.72)	-	(1.00)
C. Shashank Varma Jetty	2.69	(10.87)	(4.45)	(5.91)
D. Hitesh Varma Jetty	3.30	(2.00)	-	(0.59)
E. Kameswara Rao Vempati	-	(1.01)	-	-

8. Contingent Liabilities and Commitments (to the extent not provided for):

Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023
A. Contingent Liabilities				
a. Claims against the company not acknowledged as Debt	-	-	-	-
b. Guarantees	-	-	-	-
c. Any other money for which company is contingently liable	-	-	-	-
B. Commitments				
a. Estimated amount of contracts remaining to be executed on capital account and not provided for (Refer Notes below)	78.56	948.33	182.90	-
b. Uncalled liability on shares and other investments partly paid	-	-	-	-
c. Any other commitment	-	-	-	-

Notes on Commitments:

1. The company has entered into an agreement of sale with "M/s. NSL SEZ (Hyderabad) Pvt. Ltd." on 17.01.2024 to purchase a residential housing property No.A-3206, in Tower-A of "NSL East Luxuria" situated at Plot No.6, Sy. No.1(Part), situated at IDA, Uppal, Medchal-Malkajgiri District of Telangana for a total sale consideration of Rs.261.29 lakhs/- (including GST) against which, the company has paid advances to the seller to the extent of Rs.78.39 lakhs during the FY 2023-24, to the extent of Rs.84.93 lakhs during the FY 2024-25 and to the extent of Rs. 19.41 lakhs during FY 2025-26 till 30.09.25..

2. The Company paid an Earnest Money Deposit of Rs.150.06 lakhs to Telangana State Industrial Investment Corporation (TSIIC) on 07.03.2025 towards allotment of land. The Provisional allotment has been made vide letter dated 24.04.2025 from TSIIC for a total consideration of Rs.1000.42 lakhs/-. Balance consideration of Rs.850.36 lakhs has been made by the company on 19.06.2025. As the event occurred after the balance sheet date but before approval of the restated financial statements, and requires adjustment as per AS-4, the deposit has been classified under "Capital Advances" under "Other Non-Current Assets". Considering the same, the balance consideration of Rs.850.36 lakhs has been disclosed under Capital commitments section for the FY 2024-25.

9. Additional Regulatory Information:

i) Title deeds of Immovable Property not held in name of the Company:

The company does not have any such immovable properties included in the Property, Plant and Equipment whose title deeds / lease deeds are not held in the name of the company

ii) Revaluation of Property, Plant & Equipment and Intangible Assets

The company has not revalued any of its Property, Plant & Equipment and Intangible Assets during the reporting periods. The disclosure as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017 is not applicable

iii) Loans or Advances in the nature of loans granted to promoters, directors, KMPs and the related parties

The company has not granted any loans or advances in the nature of loans to promoters, directors, KMPs and any other related parties as defined in the Companies Act, 2013 either severally or jointly with any other person that are either repayable on demand or without specifying any terms or period of repayment during the reporting periods.

iv) Capital - Work - In Progress (CWIP)

There are two projects under the head of "Capital - Work - In Progress" as on 30.09.2025 with respect to the ongoing construction of New Factory setup and the ongoing construction of the Company's Guesthouse and the disclosures relating to the ageing schedule of the same are as mentioned hereunder:

CWIP	Amount of Capital Work-in-Progress for a period of				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	
Projects in Progress	50.26	5.41	-	-	55.67
Projects temporarily suspended	-	-	-	-	-

There are no other projects under the "Capital work in progress" whose completion is overdue or has exceeded its cost compared to its original plan as on 30.09.2025.

v) Intangible Assets Under Development (ITAUD)

The company does not have any Intangible Assets under development during the reporting periods and hence the disclosure relating to the ageing schedule of the intangible assets under development is not applicable

vi) Details of Benami Property held

The company does not hold any benami property under the Benami Transaction (prohibition) act, 1988 and the rules there made under. Hence any proceeding has not been initiated or pending against the company for holding any benami property under the Benami Transaction (prohibition) act, 1988 and rules made there under.



vii) Disclosure with respect to borrowings from banks/financial institutions based on security of current assets:

The Company has borrowings from banks for more than Rs.500lakhs on the basis of security of current assets. The quarterly returns or statements of current assets filed by the Company with banks are generally in agreement with the books of accounts except as mentioned hereunder.

(Rs. Lakhs)

Particulars of the Securities provided	Quarter	Name of the Bank	Amount as per Books of Accounts	Amount as reported in Quarterly Statement	Amount of difference	Reason for Material discrepancies
Raw Materials; Stores & Spares and Work-in-Process	Mar-25	Axis Bank	1061.41	905.88	155.53	Certain raw material purchases were not included in the stock statement submitted to the bank due to pending receipt of purchase invoices. Additionally, some raw materials were reported as Work-in-Process in the bank statement, though they remained unconsumed as on 31.03.2025.
Raw Materials; Stores & Spares and Work-in-Process	Mar-24	Axis Bank	262.09	440.00	(177.91)	There was an inadvertent error in valuation for Mar 24 stock statement, which was identified by the auditors during the course of audit and the correct valuation was considered while finalising the financial statements

viii) Wilful Defaulter

The company has not been declared as wilful defaulter by any bank or financial institution or Government or Government Authority during the reporting periods.

ix) Relationship with struck off companies

The company does not have any relationship with the struck off companies during any of the reporting periods

x) Registration of charges or satisfaction with Registrar of Companies

The company does not have any charges or satisfaction, which is yet to be registered with ROC beyond the statutory period.

xi) Compliance with number of layers of companies

The Company does not have any subsidiaries therefore disclosure of compliance with number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.

xii) Compliance with approved Scheme(s) of Arrangements

The Company has not made any arrangements in terms of section 230 to 237 of Companies Act 2013, and hence there is no deviation to be disclosed.

xiii) Utilisation of Borrowed funds and share premium:

During the reporting periods, the Company has not advanced or loaned or invested funds to any other person or entity, including foreign entities (Intermediaries) with the understanding that the Intermediary shall :

- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
- (ii) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

During the reporting periods, the Company has not received any fund from any person or entity, including foreign entities (Funding Party) with the understanding that the Company shall:

- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- (ii) provide any guarantee, security, or the like on behalf of the ultimate beneficiaries

10. Other Additional Disclosures:

There are no amounts set aside and/or proposed to be set aside or withdrawn from/to reserves out of the profits other than provisions made to meet any specific liability by the company for the period for which Financial Statements have been restated including the period ending 30.09.2025

b. The company has no subsidiary companies during the periods /as at the end of the periods covered in the restated financial statements. Hence, the disclosure relating to the dividend received and provision made towards the losses of subsidiary companies is not applicable

c. As on 30.09.2025, the company is in the process of identifying the activities to be undertaken to meet the spending obligation of expenditure relating to the Corporate Social Responsibility under Section 135 of the Companies Act, 2013 on or before 31.03.2026 as required under the Act. Detailed disclosures with respect to the same are as follows:

Particulars	Paid in cash	Yet to be paid in cash	Total	(Rs. Lakhs)
(i) Construction / Acquisition of any asset	*	-	-	
(ii) On Purposes other than (i) above	-	11.50	11.50	

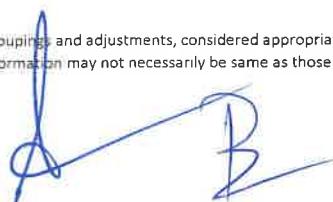
The company does not have any transactions that are omitted to be recorded in the books of accounts and have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 and also does not have any previously unrecorded income and related assets during the period for which Financial Statements have been restated including the period ending 30.09.2025.

e. The company has neither traded nor invested in Crypto Currency or Virtual Currency during the years for which Financial Statements have been restated including the year ending 30.09.2025

f. The company does not have any non-resident shareholders during the period for which the Financial Statements have been restated including the year ending 30.09.2025. Hence, disclosure regarding remittance in foreign currencies on account of dividends is not applicable

g. The financial statements, including other financial information, have been prepared after making such regroupings and adjustments, considered appropriate to comply with the same. As result of these regroupings and adjustments, the amount reported in the financial statements/information may not necessarily be same as those appearing in the respective audited financial statements for the relevant years





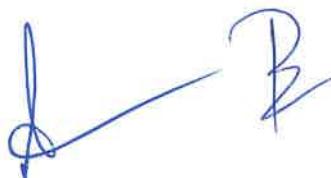


Amounts due to entities covered under Micro, Small and Medium Enterprises as defined in the Micro, Small, Medium Enterprises Development Act, 2006, have been reported to the extent of information memorandum received from the suppliers

During the FY 2024-25, the Company incurred a loss of Rs.45.17 lakhs due to a cyber fraud involving a spoofed email impersonating a regular vendor. The matter has been reported to the cyber-crime authorities and is under investigation. The Company has implemented additional control measures to strengthen vendor communication and payment processes.

The company has been allotted the land from the Telangana State Industrial Investment Corporation (TSIIC) vide its allotment letter dated 01.08.2025 on conditional basis that the company should be able to generate the invoicing from the factory established on the allotted land within two years from the date of allotment. The company had entered into an Agreement of Sale with the TSIIC on 03.09.2025 with respect to the allotment and has obtained the possession of the land and has commenced the construction activity as on 30.09.2025. The transfer of legal ownership by way of executing registered sale deed in the favour of the company would be made after the aforesaid condition has been satisfied by the company. Considering the posession has been obtained but the legal ownership is not yet transferred to the company, the consideration paid to the TSIIC towards the allotment of land has been classified under "Capital Advances" under "Other Non-Current Assets".



A handwritten signature in blue ink, appearing to read "R. Srinivasa Rao".



ANNEXURE-E : MATERIAL ADJUSTMENT TO THE RESTATED FINANCIAL STATEMENTS

I. Material Re-Grouping:

Appropriate adjustments have been made in the RESTATED FINANCIAL Statements of Assets and Liabilities, Profit and Losses and Cash Flows, wherever required, by reclassification of the corresponding items of income, expenses, assets and liabilities in order to bring them in line with the groupings as per the Audited Financial Statements of the company and the requirements of SEBI Regulations and Requirements of Division-I of Schedule-III.

II. Material Adjustments:

The Summary of results of restatement made in the Restated Financial Statements for the respective years and its impact on the profit of the Company is as follows:

Reconciliation of Net Profit After Tax (Rs. Lakhs)				
Particulars	For the period ending 30-09-2025	For the year ending 31-03-2025	For the year ending 31-03-2024	For the year ending 31-03-2023
Net Profits After Tax as per audited financial statements (A)	190.10	779.34	242.71	217.93
Add / (Less): Adjustments on account of -				
Insurance expenditure in audited financial statements	-	-	5.57	7.00
Insurance expenditure in restated financial statements (Refer Note-1)	-	-	(6.12)	(6.97)
Interest expense on borrowings in audited financial statements	-	-	110.82	95.82
Interest expense on borrowings in restated financial statements (Refer Note-2)	-	-	(111.50)	(96.07)
Bank Charges in audited financial statements	-	15.02	7.20	-
Bank Charges in restated financial statements (Refer Note-3)	-	(14.69)	(7.64)	-
Effect of Finance costs capitalised in restated financial statements (Refer Note-4)	-	-	1.85	-
Gratuity Expenditure in audited financial statements	28.74	38.04	6.09	34.48
Gratuity Expenditure in restated financial statements (Refer Note-5)	(25.75)	(32.98)	(10.01)	(34.75)
Professional Charges to Others in audited financial statements	-	56.52	-	-
Professional Charges to Others in restated financial statements (Refer Note-6)	-	(25.77)	-	-
Deferred Tax Expense in audited financial statements	-	(11.81)	(4.62)	(9.87)
Deferred Tax Expense in restated financial statements (Refer Note-7)	-	10.53	5.61	9.94
Prior Period adjustments in audited financial statements (Refer Note-8)	(31.07)	(3.82)	-	-
Adjustments made in prior period taxes in audited financial statements (Refer Note-9)	(0.75)	0.97	-	-
Total Adjustments (B)	(28.83)	32.01	(2.76)	(0.42)
Restated Profit / (Loss) After Tax (A+B)	161.26	811.35	239.96	217.51

Reconciliation of Equity (Rs. Lakhs)				
Particulars	As At 30-09-2025	As At 31-03-2025	As At 31-03-2024	As At 31-03-2023
Equity Share Capital & Reserves & Surplus as per Audited financial Statements (C)	3507.27	3317.18	1351.63	1108.92
Add/(Less) : Difference on account of changes in Profit/Loss (as above)	(28.83)	32.01	(2.76)	(0.42)
Add/(Less) : Difference on account of adjustment to opening balance	28.83	(3.18)	(0.42)	-
Total Adjustments (D)	(0.00)	28.83	(3.18)	(0.42)
Equity Share Capital & Reserves & Surplus as per Restated Financial Statement (C+D)	3507.27	3346.01	1348.45	1108.50

Explanatory notes to the above restatements to profits made in the audited Financial Statements of the Company for the respective years:

- 1) Certain casting errors in the computation of prepaid insurance as at the year-end of FY 2022-23 and FY 2023-24 were rectified in the restated financial statements. The correction also impacted the insurance expense for FY 2024-25 due to its carry-forward effect.
- 2) Interest accrued and due on certain borrowings as at the year-end of FY 2022-23 and FY 2023-24 has been duly accounted for in the restated financial statements to ensure more appropriate presentation in compliance with the applicable accounting framework. The correction also impacted the interest expense for FY 2024-25 due to its carry-forward effect.
- 3) Certain bank charges relating to FY 2023-24 were accounted for in FY 2024-25. These have been appropriately reclassified to FY 2023-24 in the restated financial statements to ensure accurate period presentation. Certain fee payments pertaining to Initial Public Offer to the extent of Rs.0.32 lakhs has been reclassified from "Bank Charges" to "IPO Expenses" under "Other Current Assets" in the Restated Financial statements to ensure more appropriate classification and presentation.
- 4) Interest and borrowing costs amounting to ₹1.85 lakhs, pertaining to FY 2023-24 and relating to a term loan for a property under construction, have been capitalised and presented as a prior period item in the audited financial statements for FY 2024-25, in accordance with AS-5, Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies. The same has been given effect for FY 2023-24 in the restated financial statements to ensure accurate period presentation.
- 5) Gratuity expense for FY 2022-23; FY 2023-24 and FY 2024-25 has been revised in the restated financial statements to ensure alignment with the applicable accounting framework and the recent actuarial valuation reports to enable more appropriate classification and presentation. The correction also impacted the Gratuity Expenses for FY 2025-26 till 30.09.2025 period also due to its carry-forward effect.
- 6) Certain professional and technical consultancy charges to the extent of Rs.30.75 lakhs for the FY 2024-25 has been reclassified from "Professional Charges" to "IPO Expenses" under "Other Current Assets" in the Restated Financial Statements to ensure more appropriate classification and presentation.
- 7) Deferred tax expense and net deferred tax asset for FY 2022-23; FY 2023-24 and FY 2024-25 have been revised in the restated financial statements to incorporate timing differences related to gratuity expense, ensuring more appropriate presentation in compliance with the applicable accounting framework.
- 8) All the above adjustments on account of "Prepaid Insurance"; "Interest accrued"; "Bank Charges"; "Interest capitalised"; "Gratuity expense"; "IPO related expenses" have been accounted as "Prior Period Adjustments" in the respective audited financial statements of FY 2024-25 & FY 2025-26 (till 30.09.2025) whose effect had been given under respective heads in the respective financial years in the restated financial statements to ensure accurate period presentation.
- 9) Deferred tax expense on account of adjustment made in gratuity expense has been accounted under "Prior period taxes" in the audited financial statements of FY 2024-25 & FY 2025-26 (till 30.09.2025).

III. ADJUSTMENTS HAVING NO IMPACT ON NETWORTH AND PROFIT:

a. Material Regrouping:

Appropriate regroupings have been made in the Restated Summary Statements, wherever required, by a reclassification of the corresponding items of income, expenses, assets, liabilities and cash flows in order to bring them in line with the groupings as per the audited Financial Statements of the Company, prepared in accordance with Schedule III and the requirements of the Securities and Exchange Board of India (Issue of Capital & Disclosure Requirements) Regulations, 2018 (as amended).



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ANNEXURE - F : RESTATED STATEMENT OF OTHER FINANCIAL INFORMATION

(Rs. Lakhs)

Particulars	FY 2025-26 (till 30.09.2025)	FY 2024-25	FY 2023-24	FY 2022-23
Restated PAT as per P & L Account	161.26	811.35	239.96	217.51
Add: Depreciation & Amortisation Expense	90.46	170.59	128.15	149.99
Add: Interest on Loan (<i>net off of interest capitalised</i>)	37.01	97.46	109.65	96.07
Add: Income tax/Deferred Tax	55.85	273.92	82.07	79.41
Less: Other Income	10.33	13.35	15.37	15.33
EBITDA	334.26	1339.96	544.45	527.65
EBITDA Margin (%) (Refer Note 1(a))	18.39%	18.60%	10.56%	9.43%
Restated Net Worth as at the beginning of the year (<i>Refer Note 4</i>) (A)	3346.01	1348.45	1108.50	890.99
Restated Net Worth as at the year end (<i>Refer Note 4</i>) (B)	3507.27	3346.01	1348.45	1108.50
Average Restated Net Worth (<i>Refer Note 4</i>) ((A+B)/2)	3426.64	2347.23	1228.48	999.74
Return on Restated Net Worth (%) (<i>Refer Note 1(b)</i>)	4.71%	34.57%	19.53%	21.76%
Actual No. of Equity Shares outstanding for the period	2,22,52,630	44,50,526	20,00,000	20,00,000
Actual No. of Equity Shares outstanding for the period after considering share split	2,22,52,630	2,22,52,630	1,00,00,000	1,00,00,000
Weighted Average Number of Equity Shares outstanding for the period - Pre Bonus (<i>after considering share split</i>)	1,22,52,630	1,08,64,485	1,00,00,000	1,00,00,000
Weighted Average Number of Equity Shares outstanding for the Period (Note -2) - Post Bonus (<i>after considering share split</i>) (<i>as adjusted for the FY 2023-24 & FY 2022-23</i>)	2,22,52,630	2,08,64,485	2,00,00,000	2,00,00,000
Earnings Per Share (EPS) (Rs. Per share)				
Basic EPS & Diluted EPS* - Post Bonus (<i>after share split</i>) (<i>Adjusted EPS for the previous years</i>) (Rs. Per share) (<i>Refer Note 1(c) & (d)</i>)	0.72	3.89	1.20	1.09
Net Asset Value Per Share (Rs. Per share)				
Post Bonus (<i>after share split</i>) (Rs. Per share) (<i>adjusted for previous years for only share split</i>) (<i>Refer Note 1(e)</i>)	15.76	15.04	13.48	11.08
Nominal Value per Equity share (<i>after share split</i>) (Rs. Per share)	2.00	2.00	2.00	2.00

* The company does not have any diluted potential equity shares. Consequently, the basic and diluted profit / earning per share of the company remain the same

Notes:

1. The ratios have been calculated as below:

a) EBITDA Margin % = EBITDA / Revenue from Operations

b) Return on Restated Net Worth (%) = Restated PAT attributable to Equity Shareholders / Average Restated Net worth x 100

c) Basic EPS (Post Bonus & after considering share split) (Rs.)

= Restated PAT attributable to Equity Shareholders / Weighted Average Number of Equity Shares outstanding for the year - Post Bonus

d) Diluted Earning Per Share (Post Bonus & after considering share split) (Rs.)

= Restated PAT attributable to Equity Shareholders / Weighted Average Number of Diluted Potential Equity Shares outstanding for the year - Post Bonus

e) Restated Net Asset Value per Equity Share (Post Bonus & after considering share split) (Rs.)

= (Restated Total Assets as at the end of the year - Restated Total Outside Liabilities as at the end of the year) / Actual Number of Equity Shares outstanding for the year - after considering share split

2. Weighted Average Number of Equity shares is the number of equity shares outstanding at the beginning of the year / period adjusted by the number of equity shares issued during the year / period multiplied by the time weighting factor. Further, number of shares are after considering impact of the bonus shares restated for the FY 2023-24 & FY 2022-23 on account of issue of bonus shares at one share for every one share held by the equity shareholders vide Members' resolution dated 07.09.2024 and after considering the impact of the share split made from face value of Rs.10 per share to Rs.2 per share vide members resolution dated 25.07.2025.

3. Earnings Per Share calculation is in accordance with the "Accounting Standard 20 - Earning Per Share", notified under the Companies (Accounting Standards) Rules, 2006 as amended.

4. Restated Net Worth = Equity Share Capital + Reserves and Surplus (including surplus in the statement of profit & loss) - Preliminary Expenses to the extent not written-off



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ANNEXURE - G STATEMENT OF ACCOUNTING RATIOS

Particulars	Numerator	Denominator	FY 2023-24 (in ₹) 30.09.2023)	FY 2024-25	FY 2023-24	FY 2022-23	Variance between FY 25-26 (in ₹) 30.09.2025) & 24-25	Variance between FY 23-24 & 23-23 FY 24-25 & 23-24	Variance between FY 25-26 till FY 24-25 & 22-23 30.09.2025) & 24-25	Reason where the variance between FY 25-26 till FY 24-25 is >25%
Current Ratio (in times)	Current assets	Current liabilities	2.08	1.61	1.25	1.18	29%	29%	5%	As the period is not annualized, reason for variance is not provided
Debt-Equity Ratio (in times)	Total Debt (Long Term Borrowings + Short Term Borrowings)	Shareholder's Equity	0.63	0.40	0.60	0.98	58%	-34%	-39%	As the period is not annualized, reason for variance is not provided
Debt Service Coverage Ratio (in times)	Earnings before Interest, Depreciation & Amortisation and Taxes (EBITDA - Profit before tax - Depreciation/Amortisation/Interest expenses on borrowings/Other Income)	Interest + Principal due during the current period	3.27	4.99	1.95	2.17	-34%	156%	-10%	As the period is not annualized, reason for variance is not provided
Return on Equity Ratio (in %)	Net Profit after taxes	Average Shareholder's Equity	4.71%	34.57%	19.53%	21.76%	-96%	77%	-10%	As the period is not annualized, reason for variance is not provided
Inventory turnover ratio (in times)	Revenue from Operations	Average Inventory	1.35	10.99	9.98	6.80	-88%	9%	47%	As the period is not annualized, reason for variance is not provided
Trade Receivables turnover ratio (in times)	Revenue from Operations	Average Trade receivables	0.57	2.28	2.95	5.57	-75%	-23%	-47%	As the period is not annualized, reason for variance is not provided
Trade payables turnover ratio (in times)	Purchase of Raw Materials (including customs duty and freight) + Purchase of Stock in Trade + Other expenses	Average Trade payables	2.44	7.41	5.97	6.22	-67%	24%	-4%	As the period is not annualized, reason for variance is not provided
Net working capital turnover ratio (in times)	Revenue from Operations	Average Working Capital (Working Capital = Current Assets - Current Liabilities)	0.84	5.32	11.81	17.27	-84%	-55%	-32%	As the period is not annualized, reason for variance is not provided
Net profit ratio (in %)	Net Profit after taxes	Revenue from Operations	8.87%	11.26%	4.65%	3.89%	-21%	142%	20%	As the period is not annualized, reason for variance is not provided
Return on Capital employed (in %)	Earnings before Interest & taxes (EB = Profit Before Tax + Interest expense on borrowings - Other Income)	Average Capital employed (Capital Employed = Tangible Net worth + Long Term borrowings + Short Term borrowings + Deferred tax liability)	4.71%	34.27%	19.10%	20.68%	-86%	79%	-8%	As the period is not annualized, reason for variance is not provided
Return on investment* (in %)	Income from Investment	Cost of Investment	NA	NA	NA	NA	0%	0%	0%	As the period is not annualized, reason for variance is not provided

*The Company does not have any market linked investments



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