

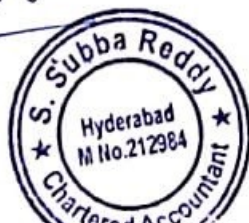
SP ANALYTICS PRIVATE LIMITED
CIN:U71200TS2023PTC178997
Balance Sheet as at MARCH 31, 2024

(Rs in '000s)

| Particulars | Note | 31 MARCH 2024 | 31 MARCH 2023 |
|--|------|----------------|---------------|
| I. EQUITY AND LIABILITIES | | | |
| (1) Shareholders' funds | | | |
| (a) Share Capital | 2 | 100.00 | - |
| (b) Reserves and Surplus | 3 | 972.49 | - |
| (c) Money received against share warrants | | - | - |
| Total | | 1072.49 | - |
| (2) Share application money pending allotment | | | |
| (3) Non-current liabilities | | | |
| (a) Long-term Borrowings | 4 | - | - |
| (b) Deferred Tax Liabilities (net) | | - | - |
| (c) Other long term liabilities | | - | - |
| (d) Long Term provisions | | - | - |
| Total | | - | - |
| (4) Current liabilities | | | |
| (a) Short-term Borrowings | | - | - |
| (b) Trade Payables | 5 | - | - |
| - Due to Micro and Small Enterprises | | - | - |
| - Due to Other than Micro and Small Enterprises | | 27.50 | - |
| (c) Other Current Liabilities | 6 | 20.41 | - |
| (d) Short-term Provisions | 7 | - | - |
| Total | | 47.91 | - |
| Total Equity and Liabilities | | 1120.40 | - |
| II. ASSETS | | | |
| (1) Non-current assets | | | |
| (a) Property, Plant and Equipment and Intangible Assets | | | |
| (i) Property, Plant and Equipment | 8 | - | - |
| (ii) Intangible assets | | - | - |
| (iii) Capital Work-in-progress | | - | - |
| (iv) Intangible assets under development | | - | - |
| (b) Non-current investments | | - | - |
| (c) Deferred tax assets (net) | | - | - |
| (d) Long term loans and advances | 9 | 1020.40 | - |
| (e) Other Non-current Assets | | - | - |
| Total | | 1020.40 | - |
| (2) Current assets | | | |
| (a) Current investments | | - | - |
| (b) Inventories | | - | - |
| (c) Trade receivables | 10 | - | - |
| (d) Cash and cash equivalents | 11 | 100.00 | - |
| (e) Short-term loans and advances | 12 | - | - |
| (e) Other current assets | 13 | - | - |
| Total | | 100.00 | - |
| Total Assets | | 1120.40 | - |
| Accounting policies and other information | 1 | | |

As per our report of even date
For S.Subba Reddy & Co.
Chartered Accountants
Firm Registration No.: 0102985

S. Subba Reddy
S. Subba Reddy
Membership No.: 212984
UDIN : 24212984BKANDY5256
Place: Hyderabad
Date: 16.09.2024



For and on behalf of the Board
SP ANALYTICS PRIVATE LIMITED

Anil Kumar Karusala
Director
DIN: 01866646

Vijitha Gorrepati
Director
DIN: 03492979

SP ANALYTICS PRIVATE LIMITED
CIN:U71200TS2023PTC178997

Statement of Profit and loss for the year ended March 31, 2024

(Rs in '000s)

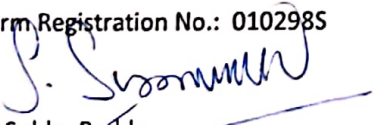
| Particulars | Note | 31 MARCH 2024 | 31 MARCH 2023 |
|--|------|---------------|---------------|
| Revenue from Operations | 14 | - | - |
| Other Income | 15 | - | - |
| Total Income | | - | - |
| Expenses | | | |
| Cost of Material Consumed | | - | - |
| Change in Inventories of work in progress and finished goods | | - | - |
| Employee Benefit Expenses | 16 | - | - |
| Finance Costs | 17 | - | - |
| Depreciation and Amortization Expenses | 18 | - | - |
| Other Expenses | 19 | 27.91 | - |
| Total expenses | | 27.91 | - |
| Profit/(Loss) before Exceptional and Extraordinary Item and Tax | | (27.91) | - |
| Exceptional Item | | - | - |
| Profit/(Loss) before Extraordinary Item and Tax | | (27.91) | - |
| Prior Period Item | | - | - |
| Extraordinary Item | | - | - |
| Profit/(Loss) before Tax | | (27.91) | - |
| Tax Expenses | | | |
| - Current Tax | | - | - |
| - Deferred Tax | | - | - |
| - Excess/Short Provision Written back/off | | - | - |
| Profit/(Loss) after Tax | | (27.91) | - |
| Earnings Per Share (Face Value per Share Rs.100 each) | | | |
| -Basic | 20 | (7.35) | - |
| -Diluted | 20 | (7.35) | - |
| Accounting policies and other information | 1 | | |

As per our report of even date

For S.Subba Reddy & Co.

Chartered Accountants

Firm Registration No.: 0102985

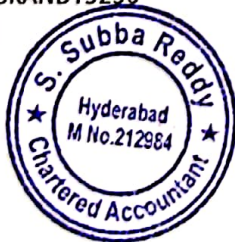

S. Subba Reddy

Membership No. : 212984

UDIN : 24212984BKANDY5256

Place: Hyderabad

Date: 16.09.2024



For and on behalf of the Board
SP ANALYTICS PRIVATE LIMITED

Anil Kumar Karusala
Director
DIN: 01866646

Vijitha Gorrepati
Director
DIN: 03492979

SP ANALYTICS PRIVATE LIMITED

CIN:U71200TS2023PTC178997

Cash flow statement for the year ended March 31, 2024

(All amounts are in Indian Rupees in Rupees, except share data and unless otherwise stated)

| Particulars | Year ended March 31, 2024 | Year ended March 31, 2023 |
|---|------------------------------|------------------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net Profit before tax and exceptional items | (27.91) | - |
| <i>Adjustments to reconcile profit before tax to net cash flows</i> | | |
| Depreciation and amortisation | - | - |
| Interest Expenses | - | - |
| Operating Profit before Working Capital Changes | (27.91) | - |
| <i>Movements in working capital:</i> | | |
| Increase in loans and advances | - | - |
| Increase in other current/non current assets | (1,020.40) | - |
| Increase in Trade Receivables | - | - |
| Increase in Trade Payables | 47.91 | - |
| Increase in other current liabilities | - | - |
| Increase in Short Term Borrowings | - | - |
| Increase in Short Term Provisions | - | - |
| Cash Generated from Operations | (972.49) | - |
| Direct taxes paid (net of refunds) | - | - |
| Net Cash flow from Operating Activities | (1,000.40) | - |
| CASH FLOW USED IN INVESTING ACTIVITIES | | |
| Purchase of fixed assets, including capital work-in-progress and capital advances | - | - |
| Interest received | - | - |
| Net Cash flow used in Investing Activities (B) | - | - |
| CASH FLOW USED IN FINANCING ACTIVITIES | | |
| Proceeds from issue of Shares | 100.00 | - |
| Proceeds from long term borrowings | - | - |
| Repayment of long term borrowings | - | - |
| Proceeds from short term borrowings (net) | - | - |
| Interest paid | - | - |
| Dividend | - | - |
| Net Cash flow from/(used in) Financing Activities (C) | 100.00 | - |
| Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C) | (900.40) | - |
| Cash and Cash Equivalents at the beginning of the year | - | - |
| Cash and Cash Equivalents at the end of the year | (900.40) | - |
| Components of cash and cash equivalents | | |
| Cash and bank balances includes : | | |
| Cash on hand | - | - |
| Balance with banks: | | |
| Current accounts | 100.00 | - |
| Fixed deposit accounts | - | - |
| Cash and bank balances as per balance sheet | 100.00 | - |

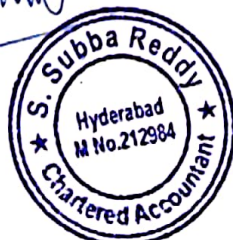
The accompanying notes are an integral part of the financial statements.

As per our report of even date.

For and on behalf of the Board of Directors of
SP ANALYTICS PRIVATE LIMITED

For S.Subba Reddy & Co.
Chartered Accountants
Firm Registration No.: 010298S

S. Subba Reddy
Membership No. :-212984
UDIN : 24212984BKANDY5256
Place: Hyderabad
Date: 16.09.2024



Anil Kumar Karusala
Director
DIN: 01866646

Vijitha Gorrepati
Director
DIN: 03492979

2 Share Capital

(Rs in '000)

| Particulars | 31 MARCH 2024 | 31 MARCH 2023 |
|---|---------------|---------------|
| Authorised Share Capital | | |
| 1,50,000 Equity shares of Rs.10/- each | 1500.00 | |
| Issued, Subscribed and Fully Paid up Share Capital | | |
| 1,00,00 Equity shares of Rs.10/- each | 100.00 | |
| Total | 100.00 | - |

(i) Reconciliation of number of shares

| Particulars | 31 MARCH 2024 | | 31 MARCH 2023 | |
|--------------------------|----------------|----------------|---------------|----------------|
| | No. of shares | (Amount In Rs) | No. of shares | (Amount In Rs) |
| Opening Balance | - | - | - | - |
| Issued during the year | 100,000 | 1000.00 | - | - |
| Deletion during the year | - | - | - | - |
| Closing balance | 100,000 | 1000.00 | - | - |

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding. The Company has only one class of equity shares having a par values of Rs.10 per share. Each holder of equity shares is entitled to one vote per share.

(iii) Details of Shares held by promoters at the end of the year.

| Equity Shares | 31 MARCH 2024 | | 31 MARCH 2023 | |
|-------------------------|------------------|----------------|---------------|---------------|
| | Name of promoter | No. of shares | In % | No. of shares |
| SAI Parentera's Limited | 7500 | 75.00% | | |
| Anil Kumar Karusala | 1250 | 12.50% | | |
| Vijitha Gorrepati | 1250 | 12.50% | | |
| Total | 10000 | 100.00% | | |

3 Reserves and Surplus

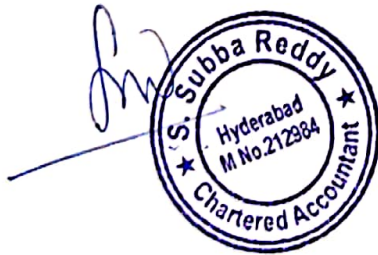
(Amounts in Rupees)

| Particulars | 31 MARCH 2024 | 31 MARCH 2023 |
|---------------------------------------|----------------|---------------|
| Securities Premium | | |
| Balance at the beginning of the year | - | - |
| Add: Profit during the year | 1000.40 | - |
| Balance at the end of the year | 1000.40 | - |
| Statement of Profit and loss | | |
| Balance at the beginning of the year | - | - |
| Add: Profit during the year | (27.91) | - |
| Balance at the end of the year | (27.91) | - |
| Total | 972.49 | - |

4 Long term borrowings

(Amounts in Rupees)

| Particulars | 31 MARCH 2024 | 31 MARCH 2023 |
|---|---------------|---------------|
| - Term Loan REC Limited | | |
| Unsecured | | |
| Unsecured Loans and advances from related parties | - | - |
| Others | | |
| Total | - | - |



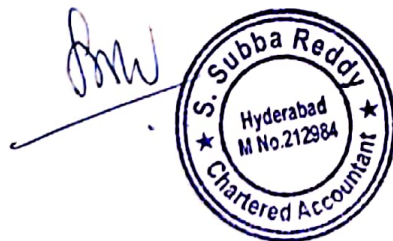
| 5 Trade payables | | | (Amounts in Rupees) | |
|------------------|---------------|---------------|---------------------|----------|
| Particulars | 31 MARCH 2024 | 31 MARCH 2023 | | |
| Due to others | | | | |
| -Others | 27.50 | | | |
| Total | 27.50 | | | - |

| 5.1 Trade Payable ageing schedule as at 31 March 2024 | | | | | | (Amounts in Rupees) |
|---|--|-----------|-----------|-------------------|-------|---------------------|
| Particulars | Outstanding for following periods from due date of payment | | | | Total | |
| | Less than 1 year | 1-2 years | 2-3 years | More than 3 years | | |
| MSME | | | | | | - |
| Others | 27.50 | | | | | - |
| Disputed dues- MSME | | | | | | - |
| Disputed dues- Others | | | | | | - |
| Sub total | | | | | | - |
| MSME - Undue | | | | | | - |
| Others - Undue | | | | | | - |
| Total | | | | | | - |

| 5.2 Trade Payable ageing schedule as at 31 March 2023 | | | | | | (Amounts in Rupees) |
|---|--|-----------|-----------|-------------------|-------|---------------------|
| Particulars | Outstanding for following periods from due date of payment | | | | Total | |
| | Less than 1 year | 1-2 years | 2-3 years | More than 3 years | | |
| MSME | | | | | | - |
| Others | | | | | | - |
| Disputed dues- MSME | | | | | | - |
| Disputed dues- Others | | | | | | - |
| Sub total | | | | | | - |
| MSME - Undue | | | | | | - |
| Others - Undue | | | | | | - |
| Total | | | | | | - |

| 6 Other current liabilities | | | (Amounts in Rupees) | |
|---------------------------------------|---------------|---------------|---------------------|----------|
| Particulars | 31 MARCH 2024 | 31 MARCH 2023 | | |
| Other payables | | | | |
| -Advances from customers | | | | |
| -Current maturities of long-term debt | | | | |
| -Provision for Salaries | | | | |
| -Provision for Audit Fee | | | | |
| -Provision for TDS Payables | 20.41 | | | |
| Total | 20.41 | | | - |

| 7 Short term provisions | | | (Amounts in Rupees) | |
|-------------------------|---------------|---------------|---------------------|----------|
| Particulars | 31 MARCH 2024 | 31 MARCH 2023 | | |
| Provision for Incometax | - | | | |
| Total | - | | | - |



9 Long term loans and advances

(Rs in '000s)

| Particulars | 31 MARCH 2024 | 31 MARCH 2023 |
|--------------|----------------|---------------|
| Advance | 1020.40 | |
| Total | 1020.40 | - |

10 Trade receivables

(Amounts in Rupees)

| Particulars | 31 MARCH 2024 | 31 MARCH 2023 |
|---------------------------|---------------|---------------|
| Unsecured considered good | - | |
| Total | - | - |

10.1 Trade Receivables ageing schedule as at 31 March 2024

(Amounts in Rupees)

| Particulars | Outstanding for following periods from due date of payment | | | | | Total |
|--|--|------------------|-----------|-----------|-------------------|----------|
| | Less than 6 months | 6 months- 1 year | 1-2 years | 2-3 years | More than 3 years | |
| Undisputed Trade receivables- considered | - | | - | - | | - |
| Undisputed Trade Receivables- considered | | | | | | - |
| Disputed Trade Receivables considered good | | | | | | - |
| Disputed Trade Receivables considered doubtful | | | | | | - |
| Sub total | | | | | | - |
| Undue - considered good | | | | | | |
| Undue - considered doubtful | | | | | | |
| Provision for doubtful debts | | | | | | |
| Total | | | | | | - |

11 Cash and cash equivalents

(Amounts in Rupees)

| Particulars | 31 MARCH 2024 | 31 MARCH 2023 |
|---|---------------|---------------|
| Cash on hand | - | |
| Others | | |
| -In current accounts in Scheduled banks | 100.00 | |
| -Fixed Deposits | - | |
| Total | 100.00 | - |

12 Short term loans and advances

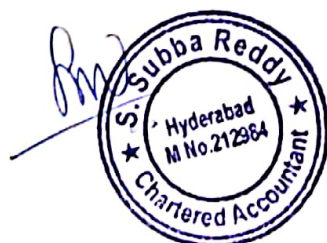
(Amounts in Rupees)

| Particulars | 31 MARCH 2024 | 31 MARCH 2023 |
|---|---------------|---------------|
| Shareholders | - | |
| Relatives of Directors | - | |
| Others | | |
| -Advance recoverable in cash or in kind or for value to be received | - | |
| Total | - | - |

13 Other current assets

(Amounts in Rupees)

| Particulars | 31 MARCH 2024 | 31 MARCH 2023 |
|---------------------|---------------|---------------|
| TDS/TCS Receivable | - | |
| Prepaid Expenses | - | |
| GST Receivable | - | |
| Interest Receivable | - | |
| Others | - | |
| Total | - | - |



14 Revenue from operations

(Amounts in Rupees)

| Particulars | 31 MARCH 2024 | 31 MARCH 2023 |
|------------------|---------------|---------------|
| Sale of products | - | - |
| Total | - | - |

15 Other Income

(Amounts in Rupees)

| Particulars | 31 MARCH 2024 | 31 MARCH 2023 |
|---------------------------|---------------|---------------|
| Interest Income | - | - |
| Sundry Creditor Write Off | - | - |
| Total | - | - |

16 Employee benefit expenses

(Amounts in Rupees)

| Particulars | 31 MARCH 2024 | 31 MARCH 2023 |
|---|---------------|---------------|
| Salaries and wages | - | - |
| Contribution to provident and other funds | - | - |
| Staff welfare expenses | - | - |
| Total | - | - |

17 Finance costs

(Amounts in Rupees)

| Particulars | 31 MARCH 2024 | 31 MARCH 2023 |
|-----------------------|---------------|---------------|
| Interest Expense | - | - |
| Other borrowing costs | - | - |
| Bank Charges | - | - |
| Total | - | - |

18 Depreciation and amortization expenses

(Amounts in Rupees)

| Particulars | 31 MARCH 2024 | 31 MARCH 2023 |
|--------------|---------------|---------------|
| DEPRECIATION | - | - |
| Total | - | - |



19 Other expenses

(Amounts in Rupees)

| Particulars | 31 MARCH 2024 | 31 MARCH 2023 |
|-------------------------------|---------------|---------------|
| Operation & Maintenance | - | |
| Machinery Repairs/Maintenance | - | |
| Auditor's remuneration | - | |
| AMC Charges | - | |
| Insurance | - | |
| Office Maintenance | - | |
| Consultancy Charges | 27.91 | |
| Advocate/Legal Charges | - | |
| Internet/Telephone Charges | - | |
| Other Expenses | - | |
| Water Charges | - | |
| Accounting Charges | - | |
| Professional Charges | - | |
| Other Expenses | | |
| - Rates and Taxes | - | |
| - Property Tax | - | |
| - ROC Filing Charges | - | |
| Directors Remuneration | - | |
| Total | 27.91 | - |

20 Earning per share

(Amounts in Rupees)

| Particulars | 31 MARCH 2024 | 31 MARCH 2023 |
|---|---------------|---------------|
| Profit attributable to equity shareholders (Amounts in `) | (27.91) | |
| Weighted average number of Equity Shares | 3798.00 | |
| Earnings per share basic (Rs) | (7.35) | |
| Earnings per share diluted (Rs) | (7.35) | |
| Face value per equity share (Rs) | 10.00 | |

Signatories to notes 1 to 20

For S.Subba Reddy & Co.

Chartered Accountants

Firm Registration No.: 0102985

S. Subba Reddy

Membership No. : 212984

UDIN : 24212984BKANDY5258

Place: Hyderabad

Date: 16.09.2024



For and on behalf of the Board

Rohini Solares Private Limited

Anil Kumar Karusala

Director

DIN: 01866646

Vijitha Gorrepati

Director

DIN: 03492979