



## INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SP ANALYTICSPRIVATE LIMITED

### Report on the Financial Statements

We have audited the accompanying financial statements of **SP Analytics Private Limited** ("the company"), which comprise the Balance Sheet as at 31.03.2025, the Statement of Profit and Loss and Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Auditor's Opinion

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 Act, 2013 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 the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31.03.2025, its Loss and 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 and Management is responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor's report, but does not include the financial statements and our auditor's report thereon.

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.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **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 and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 Responsibility**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies

Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in the aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work, and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on other Legal and Regulatory Requirements**

As required by the Companies (Auditors' 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, not applicable to the company.

1. As required by section 143(3) of the Act, we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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

f) As the company do not have turnover of more than Rs. 50 Crores as per the latest audited financial statements and the aggregate borrowings from the banks or financial institutions or anybody corporate at any point of time during the financial year does not exceed Rs.25 Crores, the adequacy of the internal financial controls over financial reporting of the company not applicable, and

g) With respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position.

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

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

iv. a) The Management has represented that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, 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 persons or entities, 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 its knowledge and belief, as disclosed in the notes to the accounts, no funds have been received by the Company from any persons or entities, 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 persons or entities 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 such audit procedures that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material mis-statement

v. The Company has not declared or paid any dividend during the year, hence we don’t comment on the compliance with section 123 of the Companies Act, 2013.

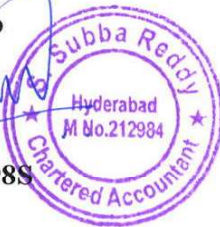
vi. With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 (g) of the Companies (Audit and Auditors) Rules, 2014 as amended in our opinion and to the best of our information and according to the explanation given to us, the company have used accounting software for maintaining their respective books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of audit, we have not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

**UDIN: 25212984BMITSY6427**

**For S Subba Reddy & Co  
Chartered Accountants**

**S Subba Reddy  
MNo:212984, FRN:0102988**



Place: Hyderabad  
Date: 05.09.2025

**SP ANALYTICS PRIVATE LIMITED**  
**CIN:U71200TS2023PTC178997**  
**Balance Sheet As at 31st March, 2025**

(Rs. In '000)

Particulars	Note	As at 31st March, 2025	As at 31st March, 2024
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' funds</b>			
(a) Share Capital	2	100.00	100.00
(b) Reserves and Surplus	3	278.17	972.49
(c) Money received against share warrants			
<b>Total</b>		378.17	1,072.49
<b>(2) Share application money pending allotment</b>			
<b>(3) Non-current liabilities</b>			
(a) Long-term Borrowings	4	-	-
(b) Deferred Tax Liabilities (net)		-	-
(c) Other long term liabilities		-	-
(d) Long Term provisions		-	-
<b>Total</b>		-	-
<b>(4) Current liabilities</b>			
(a) Short-term Borrowings	5	94,000.00	-
(b) Trade Payables	6	-	-
- Due to Micro and Small Enterprises		-	-
- Due to Other than Micro and Small Enterprises		27.50	27.50
(c) Other Current Liabilities	7	714.73	20.41
(d) Short-term Provisions	8	-	-
<b>Total</b>		94,742.23	47.91
<b>Total Equity and Liabilities</b>		95,120.40	1,120.40
<b>II. ASSETS</b>			
<b>(1) Non-current assets</b>			
<b>(a) Property, Plant and Equipment and Intangible Assets</b>			
(i) Property, Plant and Equipment		-	-
(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	95,020.40	1,020.40
(e) Other Non-current Assets		-	-
<b>Total</b>		95,020.40	1,020.40
<b>(2) Current assets</b>			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables	10	-	-
(d) Cash and cash equivalents	11	100.00	100.00
(e) Short-term loans and advances	12	-	-
(e) Other current assets	13	-	-
<b>Total</b>		100.00	100.00
<b>Total Assets</b>		95,120.40	1,120.40
Accounting policies and other information	1		

As per our report of even date

For S.Subba Reddy & Co.

Chartered Accountants

Firm Registration No.: 010298S

S. Subba Reddy

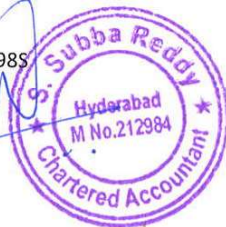
Proprietor

Membership No. : 212984

Place: Hyderabad

UDIN : 25212984BMITSY6427

Date: 05.09.2025



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

*Anil Kumar Karusala*

**Anil Kumar Karusala**  
 Director  
 DIN: 01866646

*Vijitha Gorrepati*

**Vijitha Gorrepati**  
 Director  
 DIN: 03492979



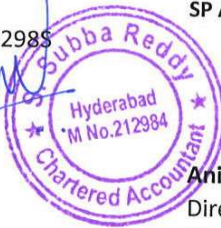
**SP ANALYTICS PRIVATE LIMITED**  
**CIN:U71200TS2023PTC178997**  
**Statement of Profit and loss for the Period Ended March, 2025**

(Rs. In '000)

Particulars	Note	For the Period Ended 31 March, 2025	For the year ended 31st March 2024
Revenue from Operations	14	-	-
Other Income	15	-	-
<b>Total Income</b>			
<b>Expenses</b>			
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	694.32	27.91
<b>Total expenses</b>		694.32	
<b>Profit/(Loss) before Exceptional and Extraordinary Item and Tax</b>		(694.32)	
Exceptional Item		-	-
<b>Profit/(Loss) before Extraordinary Item and Tax</b>		(694.32)	
Prior Period Item		-	-
Extraordinary Item		-	-
<b>Profit/(Loss) before Tax</b>		(694.32)	
Tax Expenses			
- Current Tax		-	-
- Deferred Tax		-	-
- Excess/Short Provision Written back/off		-	-
<b>Profit/(Loss) after Tax</b>		(694.32)	
Earnings Per Share (Face Value per Share Rs.100 each)			
-Basic	20	(69.43)	
-Diluted	20	(69.43)	
Accounting policies and other information	1		

As per our report of even date  
For S.Subba Reddy & Co.  
Chartered Accountants  
Firm Registration No.: 0102988

S. Subba Reddy  
Proprietor  
Membership No. : 212984  
Place: Hyderabad  
UDIN : 25212984BMITSY6427  
Date: 05.09.2025



**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 Period ended March 31st, 2025**

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

(Rs. In '000)

(Rs. In '000)

Particulars	Year ended	
	March 31, 2025	March 31, 2024
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>Net Profit before tax and exceptional items</b>	(694.32)	(27.91)
<i>Adjustments to reconcile profit before tax to net cash flows</i>		
Depreciation and amortisation	-	-
Interest Expenses	-	-
<b>Operating Profit before Working Capital Changes (A)</b>	(694.32)	(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	-	-
Increase in other current liabilities	694.32	-
Increase in Short Term Borrowings	-	47.91
Increase in Short Term Provisions	-	-
<b>Cash Generated from Operations</b>	694.32	(972.49)
Direct taxes paid (net of refunds)	-	-
<b>Net Cash flow from Operating Activities</b>	(0.00)	(1,000.40)
<b>CASH FLOW USED IN INVESTING ACTIVITIES</b>		
Purchase of fixed assets, including capital work-in-progress and capital advances	-	-
Interest received	-	-
<b>Net Cash flow used in Investing Activities (B)</b>	-	-
<b>CASH FLOW USED IN FINANCING ACTIVITIES</b>		
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	-	-
<b>Net Cash flow from/(used in) Financing Activities (C)</b>	-	100.00
<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	(0.00)	(900.40)
<b>Cash and Cash Equivalents at the beginning of the year</b>	100.00	-
<b>Cash and Cash Equivalents at the end of the year</b>	100.00	100.00
<b>Components of cash and cash equivalents</b>		
Cash and bank balances includes :		
Cash on hand	-	-
Balance with banks:		
Current accounts	100.00	100.00
Fixed deposit accounts	-	-
Cash and bank balances as per balance sheet	100.00	100.00

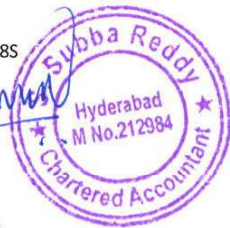
The accompanying notes are an integral part of the financial statements.

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  
Proprietor  
Membership No. : 212984  
Place: Hyderabad  
UDIN : 25212984BMITSY6427  
Date: 05.09.2025



Anil Kumar Karusala  
Director  
DIN: 01866646



## 2 Share Capital

Particulars	(Rs. In '000)	
	As at March 31, 2025	As at March 31, 2024
<b>Authorised Share Capital</b>		
1,50,000 Equity shares of Rs.10/- each	1,500.00	1,500.00
<b>Issued, Subscribed and Fully Paid up Share Capital</b>		
1,00,00 Equity shares of Rs.10/- each	100.00	100.00
<b>Total</b>	<b>100.00</b>	

## (i) Reconciliation of number of shares

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No. of shares	(Amount in Rs)	No. of shares	(Amount in Rs)
<b>Equity Shares</b>				
Opening Balance	100,000.00	1,000,000.00	-	-
Issued during the year	-	-	100,000.00	1,000,000.00
Deletion during the year	-	-	-	-
<b>Closing balance</b>	<b>100,000.00</b>	<b>1,000,000.00</b>	<b>100,000.00</b>	<b>1,000,000.00</b>

## (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.

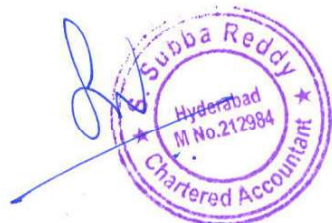
Equity Shares Name of promoter	As at 31st March, 2025		As at 31st March, 2024	
	No. of shares	In %	No. of shares	In %
SAI Parentera's Limited	7,500	75.00%	7,500	75.00%
Anil Kumar Karusala	1,250	12.50%	1,250	12.50%
Vijitha Gorrepati	1,250	12.50%	1,250	12.50%
<b>Total</b>	<b>10,000</b>	<b>100.00%</b>	<b>10,000</b>	<b>100.00%</b>

## 3 Reserves and Surplus

Particulars	(Rs. In '000)	
	As at 31 March, 2025	As at 31st March, 2024
<b>Securities Premium</b>		
Balance at the beginning of the year	1,000.40	-
Add: Profit during the year	-	1,000.40
<b>Balance at the end of the year</b>	<b>1,000.40</b>	
<b>Statement of Profit and loss</b>		
Balance at the beginning of the year	(27.91)	-
Add: Profit during the year	(694.32)	(27.91)
<b>Balance at the end of the year</b>	<b>(722.23)</b>	<b>(27.91)</b>
<b>Total</b>	<b>278.17</b>	<b>(27.91)</b>

## 4 Long term borrowings

Particulars	(Rs. In '000)	
	As at 31 March, 2025	As at 31st March, 2024
- Term Loan REC Limited		
<b>Unsecured</b>		
Unsecured Loans and advances from related parties	-	-
Others	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



**5 Short Term Borrowings**

(Rs. In '000)

Particulars	As at 31st March, 2025	As at 31st March, 2024
<b>Unsecured</b>		
Unsecured Loans and advances from related parties	94,000.00	-
Others	-	-
<b>Total</b>	<b>94,000.00</b>	<b>-</b>

**6 Trade payables**

(Rs. In '000)

Particulars	As at 31 March, 2025	As at 31st March, 2024
<b>Due to others</b>		
-Others	27.50	27.50
<b>Total</b>	<b>27.50</b>	<b>27.50</b>

**6.1 Trade Payable ageing schedule as at 31st March, 2025**

(Rs. In '000)

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME					-
Others	27.50				27.50
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					<b>27.50</b>
MSME - Undue					
Others - Undue					
<b>Total</b>					

**6.2 Trade Payable ageing schedule as at 31 March 2024**

(Rs. In '000)

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME					-
Others					-
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					-
<b>Total</b>					

**7 Other current liabilities**

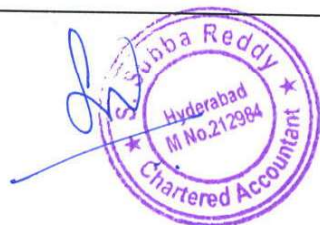
(Rs. In '000)

Particulars	As at 31 March, 2025	As at 31st March, 2024
<b>Other payables</b>		
-Current maturities of long-term debt	-	-
-Provision for interest payable on loan	624.89	-
-Provision for Salaries	-	-
-Provision for Audit Fee	-	-
-Provision for TDS Payables	89.84	20.41
<b>Total</b>	<b>714.73</b>	<b>20.41</b>

**8 Short term provisions**

(Rs. In '000)

Particulars	As at 31 March, 2025	As at 31st March, 2024
Provision for Incometax	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



**9 Long term loans and advances** (Rs. In '000)

Particulars	For the Period Ended 31 March, 2025	As at March 31, 2024
Opening	-	-
Advance	95,020.40	1,020.40
<b>Total</b>	<b>95,020.40</b>	<b>1,020.40</b>

**10 Trade receivables** (Rs. In '000)

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured considered good	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**10.1 Trade Receivables ageing schedule as at 30th September,2024** (Rs. In '000)

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	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**11 Cash and cash equivalents** (Rs. In '000)

Particulars	As at March 31, 2025	As at March 31, 2024
Cash on hand	-	-
<b>Others</b>		
-In current accounts in Scheduled banks	100	100
-Fixed Deposits	-	-
<b>Total</b>	<b>100</b>	<b>100</b>

**12 Short term loans and advances** (Rs. In '000)

Particulars	As at March 31, 2025	As at March 31, 2024
Shareholders	-	-
Relatives of Directors	-	-
<b>Others</b>		
-Advance recoverable in cash or in kind or for value to be received	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**13 Other current assets** (Rs. In '000)

Particulars	As at March 31, 2025	As at March 31, 2024
TDS/TCS Receivable	-	-
Prepaid Expenses	-	-
GST Receivable	-	-
Interest Receivable	-	-
Others	-	-



14 Revenue from operations		(Rs. In '000)	
Particulars	As at March 31, 2025	As at March 31, 2024	
Sale of products	-	-	
<b>Total</b>	-	-	
15 Other Income		(Rs. In '000)	
Particulars	As at March 31, 2025	As at March 31, 2024	
Interest Income	-	-	
Sundry Creditor Write Off	-	-	
<b>Total</b>	-	-	
16 Employee benefit expenses		(Rs. In '000)	
Particulars	As at March 31, 2025	As at March 31, 2024	
Salaries and wages	-	-	
Contribution to provident and other funds	-	-	
Staff welfare expenses	-	-	
<b>Total</b>	-	-	
17 Finance costs		(Rs. In '000)	
Particulars	As at March 31, 2025	As at March 31, 2024	
Interest Expense	-	-	
Other borrowing costs	-	-	
Bank Charges	-	-	
<b>Total</b>	-	-	
18 Depreciation and amortization expenses		(Rs. In '000)	
Particulars	As at March 31, 2025	As at March 31, 2024	
DEPRECIATION	-	-	
<b>Total</b>	-	-	




## 19 Other expenses

(Rs. In '000)

Particulars	As at March 31, 2025	As at March 31, 2024
Operation & Maitenance	-	-
Machinery Repairs/Maitenance	-	-
Auditor's remuneration	-	-
AMC Charges	-	-
Insurance	-	-
Office Maintenance	-	-
Consultancy Charges	-	27.91
Advocate/Legal Charges	-	-
Internet/Telephone Charges	-	-
Other Expenses	694.32	-
Water Charges	-	-
Accounting Charges	-	-
Professional Charges	-	-
	-	-
	-	-
<b>Other Expenses</b>		
- Rates and Taxes	-	-
- Property Tax	-	-
- ROC Filing Charges	-	-
Directors Remuneration	-	-
	-	-
<b>Total</b>	<b>694.32</b>	<b>27.91</b>

## 20 Earning per share

Particulars	As at March 31, 2025	As at March 31, 2024
Profit attributable to equity shareholders (Amounts in `)	(694,323)	(27,910)
Weighted average number of Equity Shares	10,000	3,798
Earnings per share basic (Rs)	(69.43)	(7.35)
Earnings per share diluted (Rs)	(69.43)	(7.35)
Face value per equity share (Rs)	10	10

Signatories to notes 1 to 20

For S.Subba Reddy &amp; Co.

Chartered Accountants

Firm Registration No.: 010298S

S. Subba Reddy

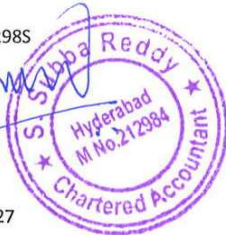
Proprietor

Membership No. : 212984

Place: Hyderabad

UDIN : 25212984BMITSY6427

Date: 05.09.2025



For and on behalf of the Board

Rohini Solares Private Limited

Anil Kumar Karusala

Director

DIN: 01866646

Vijitha Gorrepati

Director

DIN: 03492979

