

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED
CIN: U62013MH2024PTC419612
A 3201, Bhagwati Eleganza Plot No. 12,
Sector 11 Ghansoli Rabale,
Thane, Maharashtra - 400701.

(Amount Rs. in Thousands)

Balance-Sheet	Notes	As at Mar 31, 2025	As at Mar 31, 2024
Equity and Liabilities			
1 Shareholders' Fund			
a Share Capital	2.1	100.00	100.00
b Reserves and Surplus	2.2	(206.72)	-
Sub-total		(106.72)	100.00
2 Non-Current Liabilities			
a Long-Term Borrowings	2.3	470.37	12.00
b Deferred Tax Liabilities (Net)	2.4	-	-
Sub-total		470.37	12.00
3 Current Liabilities			
a Trade Payables	2.5	-	-
b Other Current Liabilities	2.6	20.00	-
c Short Term Provisions	2.7	8.00	-
Sub-total		28.00	-
		391.65	112.00
Assets			
1 Non - Current Assets			
a Property, Plant and Equipment	2.8	-	-
i Tangible Assets		-	-
Sub-total		-	-
b Deferred Tax Assets (Net)	2.4	-	-
Sub-total		-	-
2 Current Assets			
a Inventories	2.9	-	-
b Trade Receivable	2.10	-	-
c Cash and Cash Equivalents	2.11	238.74	112.00
d Short term loans & Advances	2.12	124.88	-
e Other Current Assets	2.13	28.03	-
Sub-total		391.65	112.00
Significant Accounting Policies	1		
Grand Total		391.65	112.00

The accompanying Notes form and are integral part of Balance sheet.

Subject to our separate report of even date.

For M/s. SUNS V G & ASSOCIATES

Firm Registration No. U & A 6937
 Chartered Accountants



CA Rushabh Lamdare
 (Partner)


M. No.: 614730


Place : Mumbai

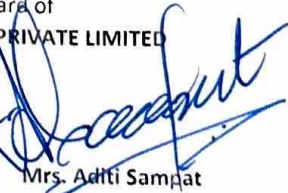
Date : 30th September 2025

UDIN → 256/4730BMOKHX9776

For and on behalf of the Board of
PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED


Mr. Rajesh Davar
 (Director)
 DIN: - 10514735


Mr. Gopal Malakar
 (Director)
 DIN: - 10514737


Mrs. Aditi Sampat
 (Director)
 DIN: - 10514736

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED
CIN: U62013MH2024PTC419612
A 3201, Bhagwati Eleganza Plot No. 12,

(Amount Rs. in Thousands)

Statement of Profit and Loss	Notes	Year Ended Mar 31, 2025	Year Ended Mar 31, 2024
Income			
a Revenue from Operations	2.14	1,248.75	-
b Other Income		-	-
Total Revenue		1,248.75	-
Expenditure			
a Cost of Raw Materials and Components Consumed	2.15	-	-
b Changes In Inventories	2.16	-	-
c Operating, Office and Administrative Expenses	2.17	1,455.37	-
d Finance Cost	2.18	0.09	-
e Depreciation and Amortisation	2.8	-	-
Total Expenses		1,455.47	-
Profit Before Tax		(206.72)	-
Tax Expense			
a Current Tax		-	-
b Deferred Tax	2.4	-	-
Sub-total		-	-
Profit for the Period		(206.72)	-
Earning Per Equity Share			
Equity share of par value of Rs. 10 Each			
Basic and Diluted		(20.67)	-
Number of Share used in computing earning per share			
Basic and Diluted		10,000	10,000
Significant Accounting Policies	1		

The accompanying Notes form and are integral part of Statement of Profit and Loss.
Subject to our separate report of even date.

For M/s. SUNSHINE ASSOCIATES
Firm Registration No. 118693W
Chartered Accountants



CA Rushabh Jagade
(Partner)

M. No.: 614730

Place : Mumbai

Date : 30th September 2025

UDIN → 256147308MOKHX9776

For and on behalf of the Board of
PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED

R. Davar *Gopal Malakar* *Aditi Sampat*

Mr. Rajesh Davar

(Director)

DIN: - 10514735

Mr. Gopal Malakar

(Director)

DIN: - 10514737

Mrs. Aditi Sampat

(Director)

DIN: - 10514736

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED

CIN: U62013MH2024PTC419612

A 3201, Bhagwati Eleganza Plot No. 12, Sector 11 Ghansoli Rabale, Thane, Maharashtra - 400701.

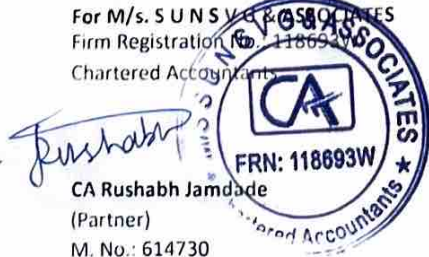
(Amount Rs. in Thousands)

SI	Cash-Flow Statement	Year Ended Mar 31, 2025	Year Ended Mar 31, 2024
A	Cash Flow from Operating Activities		
	Profit/(Loss) After Taxes	(206.72)	-
	Add: Adjustments for		
	Provision for Income Tax	-	-
	Provision for Deferred Tax	-	-
	MAT Credit	-	-
	Depreciation for the Period	-	-
	Balance Written off	-	-
	Preliminary Expenses	7.01	-
	Sub-total	7.01	-
	Operating profit before Working Capital Changes	(199.71)	-
	Adjustment for working capital changes		
	Increase/(Decrease) in Trade and Other Payable	-	-
	Increase/(Decrease) in Other Current Liabilities	20.00	-
	Increase/(Decrease) in Short Term Provisions	8.00	-
	(Increase)/Decrease in Inventories	-	-
	(Increase)/Decrease in Trade Receivables	-	-
	(Increase)/Decrease in Inventories	-	-
	(Increase)/Decrease in Trade Receivables	-	-
	(Increase)/Decrease in Other Current Assets	(124.88)	-
	Sub-total	(96.88)	-
	Cash Generated from Operations	(296.58)	-
	Less: Taxes paid including TDS, net of Refunds	-	-
	Net Cash from Operating Activities (A)	(296.58)	-
B	Cash flow from Investing Activities		
	Purchase of Fixed Assets	-	-
	Sale of Fixed Assets	-	-
	Net Cash used in Investing Activities (B)	-	-
C	Cash flow from Financing activities		
	Proceeds from Shares	-	112.00
	Increase/(Decrease) in Long Term Borrowing	458.37	-
	Net cash used in Financing Activities (C)	458.37	112.00
D	Net Increase/(Decrease) in Cash and Cash equivalents (A+B+C)	161.78	112.00
E	Cash and Cash equivalents at the beginning of the year	112.00	-
F	Cash and Cash equivalents at the end of the year	238.74	112.00

The accompanying Notes form and are integral part of Cashflow Statement.

Subject to our separate report of even date.

For M/s. S U N S V & P O S H O L D I N G S
Firm Registration No. 118693W
Chartered Accountants



CA Rushabh Jamdade
(Partner)

M. No.: 614730

Place : Mumbai

Date : 30th September 2025

25614730BMOkHXq776

UDIN 7

For and on behalf of the Board of
PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED

Mr. Rajesh Davar (Director) DIN: - 10514735
Mr. Gopal Malakar (Director) DIN: - 10514737
Mrs. Aditi Sampat (Director) DIN: - 10514736

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED

1 Significant Accounting Policies

1.1 Corporate Information

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED is a private limited company incorporated and domiciled in India under the Companies Act, 2013 having its registered office at A 3201, Bhagwati Eleganza Plot No. 12, Sector 11 Ghansoli Rabale, Thane, Maharashtra - 400701., Maharashtra, India..

1.2 Basis of preparation of Financial Statements

The financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting in conformity with the generally accepted accounting principles (GAAP) in India and comply with the all material aspects notified in Accounting Standards (AS) prescribed in the Companies (Accounting Standards) Rules, 2014 and with the relevant provisions of the Companies Act, 2013 ('the Act') to the extent applicable. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year.

1.3 Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that, affect the reported amount of assets and liabilities the disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting year-end. Although these estimates are based upon management's best knowledge of current events and actions, actual results may differ from those estimates. Any revisions to accounting estimates are recognised prospectively in current and future periods.

1.4 Tangible Assets and Depreciation

Fixed assets are stated at cost of acquisition less accumulated depreciation. The cost comprises of the purchase price and the attributable cost of bringing the asset to its working condition for intended use. Expenses include Inward freight, duties, taxes and other directly attributable expenses.

Depreciation on fixed assets is provided on the written down method pro-rata to the period of use. The rates of depreciation prescribed in Schedule II to the Act have been adopted by the Company, which in the view of the management reflects the useful life of the related fixed asset. Depreciation on assets sold during the year is recognised on a pro-rata basis to the profit and loss account till the date of sale.

Capital work-in-progress includes the cost of fixed assets that are not ready for intended use at the Balance Sheet date and advances paid to acquire capital assets before the Balance Sheet date.

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED

1 Significant Accounting Policies

1.5 Current/Non-current Classification of Assets/Liabilities

The Company has classified all its Assets/Liabilities into Current/Non-current portion based on the time frame of 12 months from the date of financial statements. Accordingly, Assets/Liabilities expected to be realised/settled within 12 months from the date of financial statements are classified as Current and other Assets/Liabilities are classified as Non-Current.

1.6 Impairment of Assets

The carrying amounts of the Company's assets including intangible assets are reviewed at each Balance Sheet date to determine whether there is any indication of impairment. In the opinion of the management, if any such indications exist, the assets recoverable amount is estimated, as the higher of the net selling price and the value in use. An impairment loss is recognised whenever the carrying amount of an asset or its cash generating unit exceeds its recoverable amount. If at the Balance Sheet date, there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reinstated at the recoverable amount subject to a maximum of depreciable historical cost.

1.7 Government Grant and Subsidies

Grants and Subsidies from the Government are recognised when there is reasonable assurance that i) the Company will comply with the conditions attached to them, and ii) the grant or subsidy will be received.

When the Grant or Subsidy related to Revenue, It is recognised as Income on a systematic basis in the Statement of Profit and Loss over the periods necessary to match them with the related cost which there are intended to compensate.

1.8 Investments

Long-term investments are carried at cost less any other than temporary diminution in value, determined separately for each individual investment.

Investments that are readily realisable and intended to be held for not more than twelve month from the date on which such investment is made are classified as current investments. Current investments are carried at lower of cost and fair value, which is determined for each individual investment. Cost includes related expenses such as Commission / brokerages etc.

Profit or loss on sale of investments is determined on the basis of weighted average carrying amount of investments disposed off.

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED

1 Significant Accounting Policies

1.9 Employee Benefits

All the employees of the Company are entitled to receive benefits under the Provident Fund, a defined contribution plan in which both the employee and the Company contribute monthly at a stipulated rate. The Company has no liability for future Provident Fund benefits other than its annual contribution and recognizes such contributions as an expense in the year it is incurred. Leave encashment and Gratuity has been provided on Cash basis.

1.10 Revenue Recognition

Product Sales and Service

Revenue is recognized on when delivery is complete and the property in the goods is transferred or services are rendered to Customers as per the terms of the contract of sale.

Interest and Dividend

Interest on Fixed Deposits is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.

1.11 Inventories

Inventories are stated at lower of cost and net realizable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

1.12 Foreign Currency Transactions

Transactions denominated in foreign currency are recorded at rates that approximate the exchange rate prevailing on the date of the respective transaction.

Monetary assets and liabilities in foreign currency, which are outstanding as at the year are translated at the year-end closing exchange rate and the resultant exchange differences are recognized in the Profit and Loss Account.

1.13 Provisions and Contingencies

Provision is recognised in the Balance Sheet when, the Company has a present obligation as a result of a past event; it is probable that an outflow of economic benefits will be required to settle the present obligation and a reliable estimate of the amount of the obligation can be made.

Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED

1 Significant Accounting Policies

A disclosure by way of a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. There is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

1.14 Income Taxes

Income-tax comprises of current tax (i.e. amount of tax for the period determined in accordance with the income-tax law) and deferred tax (reflecting the tax effects of timing differences between accounting income and taxable income for the year). The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates that have been enacted or substantially enacted by the Balance Sheet date.

Deferred tax assets are recognized only to the extent there is reasonable certainty that they will be realised in future; however, where there is unabsorbed depreciation and carry forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty of realisation of such assets. Deferred tax assets are reviewed at each Balance Sheet date and written down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.

Minimum Alternate Tax (MAT) paid in a year is charged to the Statement of Profit and Loss as current tax. The Group recognises MAT credit available as an asset only to the extent that there is convincing evidence that the group will pay normal income tax during the specified period i.e. the period for which MAT credit is allowed to be carried forward. In the year in which the Group recognises MAT credit as an asset in accordance with the guidance note on accounting for credit available in respect of MAT under the Income tax Act, 1961, the said asset is created by way of credit to the Statement of Profit and Loss and shown as "MAT credit entitlement". The Group reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent the Group does not have convincing evidence that it will pay normal tax during the specified period.

1.15 Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED

1 Significant Accounting Policies

1.16 Segment Reporting

The Company has identified India and Rest of the World as geographical segments for secondary segmental reporting. Geographical sales are segregated based on the location of the customer who is invoiced or in relation to which the sale is otherwise recognised. Assets other than receivables used in the Company's business or liabilities contracted have not been identified to any of the reportable segments, as these are used interchangeably between segments. All assets other than receivables are located in India. Similarly, capital expenditure is incurred towards fixed assets located in India. Segmental information as set out in these financial statements, which therefore reflect the information required by Accounting Standard 17 - Segment Reporting, with respect to primary segments.

The company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the company as a whole.

1.17 Cash and Cash Equivalents

Cash and Cash Equivalents in the Balance Sheet of Financial Statement comprise cash at bank and in hand, cheques on hand and remittances in transit.

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED
Schedules Forming Part of Balance Sheet

2.1 Share Capital

(Amount Rs. in Thousands)

Particulars	As at Mar 31, 2025	As at Mar 31, 2024
Authorised Share Capital		
Equity Share of Rs. 10 Each	100.00	100.00
Current Year 10,000 Equity Shares	100.00	100.00
Issued, Subscribed and Paid up		
Equity Share of Rs. 10 Each fully paid up	100.00	100.00
Current Year 10,000 Equity Shares	100.00	100.00

Terms/Rights attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 100/- per share. Each holder of equity shares is entitled to one vote per share.

During the period ended March 31, 2025, the amount of per equity share dividend recognized as distributions to equity shareholders was Nil (March 31, 2024 ; Rs. Nil).

(Nos. of Shares)

Reconciliation of Number of Shares Outstanding	As at Mar 31, 2025	As at Mar 31, 2024
Number of Equity Shares at the Beginning	10,000	10,000
Number of Equity Shares at the Beginning	10,000	
Add: Issued during the year	-	-
Less: Buy Back during the year	-	-
Nos of Equity Shares at the End	10,000	10,000

Details of Shareholders holding shares more than 5%	As at Mar 31, 2025	As at Mar 31, 2024
G. P. Malakar		
Nos of Equity Shares at the End	8,300	9,800
Percentage Holding	83%	98%
R. K. Davar		
Nos of Equity Shares at the End	1,500	100
Percentage Holding	15%	1%
A. P. Sampat		
Nos of Equity Shares at the End	200	100
Percentage Holding	2%	1%

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED
Schedules Forming Part of Balance Sheet

2.2 Reserves and Surplus

(Amount Rs. in Thousands)

Particulars	As at Mar 31, 2025	As at Mar 31, 2024
Profit and Loss Account		
Opening Balance	-	-
Add: Profit during the Year	(206.72)	-
Add : Difference in Opening Balances	-	-
Less: MAT Credit Utilised	-	-
Closing Balance	(206.72)	-

2.3 Long-Term Borrowings

(Amount Rs. in Thousands)

Particulars	Non Current Portion		Current Maturities Portion	
	As at Mar 31, 2025	As at Mar 31, 2024	As at Mar 31, 2025	As at Mar 31, 2024
Secured				
Term Loans From Bank	-	-	-	-
Unsecured				
From Related Parties #	470.37	12.00	-	-
	470.37	12.00	-	-
Amount disclosed under the head Other Current Liabilities	-	-	-	-
Net Amount	470.37	12.00	-	-

Refer note 2.27 for related party transactions

(Amount Rs. in Thousands)

Maturity Profile Term Loans	Repayable in	
	1-3 Years	3- 5 Years
Term Loan form Banks	-	-

2.4 Deferred Tax

(Amount Rs. in Thousands)

Timing difference on account of	As at Mar 31, 2025	As at Mar 31, 2024
Deferred Tax Liabilities		
Differences in depreciation in block of fixed assets as per tax books and financial books	-	-
Gross Deferred Tax Liabilities (A)	-	-
Deferred Tax Asset		
Differences in depreciation in block of fixed assets as per tax books and financial books	-	-
Gross Deferred Tax Assets (B)	-	-
Deferred Tax Liability/ (Assets) (Net) (A-B)	-	-

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED
Schedules Forming Part of Balance Sheet

2.5 Trade Payables

(Amount Rs. in Thousands)

Particulars	As at	As at
	Mar 31, 2025	Mar 31, 2024
Micro, Small and Medium Enterprises	-	-
Other Creditors	-	-
	-	-

Micro and Small Enterprises

Micro and Small Enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006 have been identified to the extent of information available with the Company.

(Amount Rs. in Thousands)

Sundry Creditors included following amount due to MSME parties	As at	As at
	Mar 31, 2025	Mar 31, 2024
Principal amount due and remaining unpaid	-	-
Interest due on above and the unpaid Interest	-	-
Interest paid	-	-
Payment made beyond the appointed day during the year	-	-
Interest due and payable for the period of delay	-	-
Interest accrued and remaining unpaid	-	-
Amount of further interest remaining due and payable even in the succeeding years	-	-

Trade Payables ageing schedule

(Amount Rs. in Thousands)

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	-	-	-	-	-
Other	-	-	-	-	-
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Other	-	-	-	-	-
Total	-	-	-	-	-

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED
Schedules Forming Part of Balance Sheet

2.6 Other Current Liabilities

(Amount Rs. in Thousands)

Particulars	As at Mar 31, 2025	As at Mar 31, 2024
Other Payables		
Salary Payable to Directors (Refer Note No. 2.27)	-	-
Advances from Debtors	-	-
Audit Fee Payable	20.00	-
Duties & Taxes		
GST Payable	-	-
	20.00	-

2.7 Short Term Provisions

(Amount Rs. in Thousands)

Particulars	As at Mar 31, 2025	As at Mar 31, 2024
Income Tax Payable	-	-
Professional Fees Payable	8.00	
	8.00	-

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED
Schedules Forming Part of Balance Sheet

2.9 Inventories

(Amount Rs. in Thousands)

Particulars	As at Mar 31, 2025	As at Mar 31, 2024
Closing Stock		
Raw Material	-	-
Work-in-Progress	-	-
Finished Goods	-	-
Stores & Other Consumables	-	-
Stock-in-Trade	-	-
	-	-

2.10 Trade Receivables

(Amount Rs. in Thousands)

Particulars	As at Mar 31, 2025	As at Mar 31, 2024
Unsecured and Considered good		
Debts outstanding for a period exceeding Six months	-	-
Other Debts	-	-
	-	-

Trade Receivables Ageing Schedule

(Amount Rs. in Thousands)

Particulars	Undisputed Trade Receivables		Disputed Trade Receivables	
	Considered Good	Considered Doubtful	Considered Good	Considered Doubtful
Less than 6 months	-	-	-	-
6 months to 1 year	-	-	-	-
1-2 years	-	-	-	-
2-3 Years	-	-	-	-
More than 3 years	-	-	-	-
	-	-	-	-

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED
Schedules Forming Part of Balance Sheet

2.11 Cash and Cash Equivalents

(Amount Rs. in Thousands)

Particulars	As at Mar 31, 2025	As at Mar 31, 2024
Balances with Bank		
Balances with Scheduled Bank	238.74	112.00
Balances with other Banks	-	-
Cash on Hand	-	-
	238.74	112.00

2.12 Short term loans & advances

(Amount Rs. in Thousands)

Particulars	As at Mar 31, 2025	As at Mar 31, 2024
Deposits-Electricity Board	-	-
Other Loans & Advances	124.88	-
	124.88	-

2.13 Other Current Assets

(Amount Rs. in Thousands)

Particulars	As at Mar 31, 2025	As at Mar 31, 2024
Unsecured and Considered good		
MAT Credit	-	-
GST Receivables	-	-
Pre-incorporation Expenses	28.03	-
	28.03	-

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED
Schedules Forming Part of Statement of Profit and Loss Account

2.14 Revenue from Operations

(Amount Rs. in Thousands)

Particulars	For the Year Ended Mar 31, 2025	For the Year Ended Mar 31, 2024
Income from Operation	1,248.75	-
	1,248.75	-

2.15 Cost of Raw Materials and Components Consumed

(Amount Rs. in Thousands)

Particulars	For the Year Ended Mar 31, 2025	For the Year Ended Mar 31, 2024
Purchase of Trading Goods	-	-
Direct Expenses		
Factory Rent	-	-
Inward Freight	-	-
Other Direct Expenses	-	-
	-	-

2.16 Changes In Inventories

(Amount Rs. in Thousands)

Particulars	For the Year Ended Mar 31, 2025	For the Year Ended Mar 31, 2024
Opening Stock	-	-
Closing Stock	-	-
	-	-

2.17 Operating, Office and Administrative Expenses

(Amount Rs. in Thousands)

Particulars	For the Year Ended Mar 31, 2025	For the Year Ended Mar 31, 2024
Remuneration to Directors #	974.44	-
Audit fees ##	20.00	-
Advertisement Expenses	-	-
Legal Fees	11.50	-
Preliminary Expenses	7.01	-
Travelling Expenses	93.26	-
Late fees GST	-	-
Other Administrative Expenses	64.58	-
Rent	206.23	-
Professional Fees	78.36	-
	1,455.37	-

Refer Note No. 2.27

Refer Note No. 2.24

2.18 Finance Cost

(Amount Rs. in Thousands)

Particulars	For the Year Ended Mar 31, 2025	For the Year Ended Mar 31, 2024
Bank Charges and Commission	0.09	-
Interest on Income tax	-	-
	0.09	-

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED

Notes Forming Part of Financial Statements

2.19 Contingent Liabilities

(Amount Rs. in Thousands)

SI	Particulars	For the Year Ended Mar 31, 2025	For the Year Ended Mar 31, 2024
a	Liabilities neither provided for Claims against the Company nor acknowledged as debts	-	-
		-	-

2.20 Capital Commitments

(Amount Rs. in Thousands)

SI	Particulars	For the Year Ended Mar 31, 2025	For the Year Ended Mar 31, 2024
a	Estimated remaining amount to be executed on capital account (net of advances) and not provided for	-	-
		-	-

2.21 Managerial Remuneration

(Amount Rs. in Thousands)

SI	Particulars	For the Year Ended Mar 31, 2025	For the Year Ended Mar 31, 2024
a	Directors Remuneration	974.44	-
		974.44	-

2.22 As required by Schedule III of the Companies Act, 2013, the quantitative details of the major classes of goods sold are as under:

(Amount Rs. in Thousands)

SI	Particulars	Quantity in kg	For the Year Ended Mar 31, 2025	Quantity in kg	For the Year Ended Mar 31, 2024
	Stock and Turnover				
	Opening Stock	-	-		-
	Sales		1,248.75		-
	Closing Stock		-		-

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED

Notes Forming Part of Financial Statements

2.23 Additional information as required by the Schedule III of the Companies Act, 2013, the details are as

(Amount Rs. in Thousands)

SI	Particulars	For the Year Ended Mar 31, 2025	For the Year Ended Mar 31, 2024
a	Value of imports on CIF Basis in respect of		
i	Raw Material	-	-
ii	Components and Spares Parts	-	-
iii	Capital Goods	-	-
b	Expenditure in foreign currency for royalty, Know how, professional and Consultation fees, interest and other matters	-	-
c	Value of Indigenous materials, spares parts and components consumed	-	-
d	Dividends remitted in foreign currency	-	-
e	Activity in in foreign currency		
	Earning in Foreign Currency	-	-
	Income from Operations	-	-
	Expenditure in Foreign Currency		
	Fees for Professional and Consultation Fees	-	-
	Foreign Travel	-	-
	Net Gain or (Loss) on Foreign Currency Translation	-	-

2.24 Payments to Auditors

(Amount Rs. in Thousands)

SI	Particulars	For the Year Ended Mar 31, 2025	For the Year Ended Mar 31, 2024
a	For Statutory Audit Fees	20.00	-
b	Goods and Service Tax thereon	3.60	-
		23.60	-

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED

Notes Forming Part of Financial Statements

2.25 Earnings Per Share

(Amount Rs. in Thousands)

SI	Particulars	For the Year Ended Mar 31, 2025	For the Year Ended Mar 31, 2024
	Net Profit after tax as per Statement of Profit and Loss (A)	(206.72)	-
	Weighted average number of equity shares for calculating basic EPS (B)	10,000	10,000
	Weighted average number of equity shares for calculating diluted EPS (C)	10,000	10,000
	Basic earnings per equity share (in Rupees) (face value of Rs. 10/- per share) (A) / (B)	(0.02)	-
	Diluted earnings per equity share (in Rupees) (face value of Rs. 10/- per share) (A) / (C)	(0.02)	-

2.26 Corporate Social Responsibility

As per Section 135 of the Companies Act, 2013, a company, meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceding three financial years on corporate social responsibility (CSR) activities. The areas for CSR activities are eradication of hunger and malnutrition, promoting education, art and culture, healthcare, destitute care and rehabilitation, environment sustainability, disaster relief and rural development projects. A CSR committee has been formed by the Company as per the Act. The funds were utilized through the year on these activities which are specified in Schedule VII of the Companies Act, 2013.

(Amount Rs. in Thousands)

Particulars	For the Year Ended Mar 31, 2025	For the Year Ended Mar 31, 2024
Gross Amount required to spent by the Company	-	-
Amount Spent:		
On Construction / acquisition of any asset	-	-
On the Other Activities	-	-
Transferred to Specified Account as per Schedule VII of the Companies Act, 2013	-	-

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED
Notes Forming Part of Financial Statements

2.27 Related Party Transactions

a Key Management Personnel and their relatives:

SI	Designation	Name
1	Director	Mr. Rajesh Davar
2	Director	Mrs. Aditi Sampat
3	Director	Mr. Gopal Malakar
4	Relative of Director	

b Enterprises over which the relatives of key management personnel exercise / significant influence:

SI	Designation	Name
1	Concern of KMP	

c Transaction and balances with related parties have been set below:

(Amount Rs. in Thousands)

Name of the Party and Nature of the Transaction		Transactions during the year		Closing Balance (Receivable) / Payable	
		For the Year Ended Mar 31, 2025	For the Year Ended Mar 31, 2024	As at Mar 31, 2025	As at Mar 31, 2024
1	Mr. Gopal Malakar Unsecured Loan	433.87	12.00	445.87	12.00
1	Rajesh Davar Unsecured Loan	24.49	-	24.49	-
2	Mrs. Aditi Sampat Director's Remuneration	-	-	-	-
3	Mr. Rajesh Davar Director's Remuneration	389.78	-	-	-
4	Mr. Gopal Malakar Director's Remuneration	584.66	-	-	-

2.28 In the opinion of the Board of Directors, the current Assets, Loans and Advances have a value on the realisation in the ordinary course of business at least equal to the amount at which they are stated.

2.29 The Company is providing for Leave Encashment and Gratuity on Cash Basis.

2.30 Sundry Debtors, Sundry Creditors, Loans and Advances are subject to confirmation, reconciliation & consequential adjustment, if any.

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

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED

Notes Forming Part of Financial Statements

2.32 Analytical Ratios

i Current Ratio

(Amount Rs. in Thousands)

SI	Particulars	FY 2024-25	FY 2023-24	Variance
a	Current Assets	391.65	112.00	
b	Current Liabilities	28.00	-	
c	Current Ratio [(a)/(b)]	13.99	-	13.99

ii Debt-Equity Ratio

(Amount Rs. in Thousands)

SI	Particulars	FY 2024-25	FY 2023-24	Variance
a	Equity Capital	100.00	100.00	
b	Credit Balance in P& L A/c	(206.72)	-	
	Total(A)	(106.72)	100.00	
c	Total Liabilities/Debts	470.37	12.00	483
c	Total Liabilities/Debts	-	-	483
	Total (B)	470.37	12.00	
d	Debt-Equity Ratio [(B)/(A)]	(4.41)	0.12	(4.53)

iii Inventory Turnover Ratio

(Amount Rs. in Thousands)

SI	Particulars	FY 2024-25	FY 2023-24	Variance
a	Sales for the year	1,248.75	-	
b	Inventory at the beginning of the year	-	-	
c	Inventory at the end of the year	-	-	
d	Average Inventory	-	-	
e	Inventory Turnover Ratio [(a)/(d)]	-	-	-

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED**Notes Forming Part of Financial Statements****iv Receivables Turnover Ratio****(Amount Rs. in Thousands)**

SI	Particulars	FY 2024-25	FY 2023-24	Variance
a	Sales for the year	1,248.75	-	
b	Trade Receivables at the end of the year	-	-	
c	Trade Receivables Turnover Ratio [(a)/(b)]	-	-	-

Variance indicates that the efficient policies relating to collection of accounts receivable

v Payables Turnover Ratio**(Amount Rs. in Thousands)**

SI	Particulars	FY 2024-25	FY 2023-24	Variance
a	Purchases for the year	-	-	
b	Trade Payables at the end of the year	-	-	
c	Trade Payables Turnover Ratio [(a)/(b)]	-	-	-

Variance indicates that the company is efficient in timely payment of accounts payable.

vi Net Capital Turnover Ratio**(Amount Rs. in Thousands)**

SI	Particulars	FY 2024-25	FY 2023-24	Variance
a	Sales for the year	1,248.75	-	
b	Current Assets at the end of the year	391.65	112.00	
c	Current Liabilities at the end of the year	28.00	-	
d	Working Capital [(b)-(C)]	363.65	112.00	
e	Net Capital Turnover Ratio [(a)/(d)]	3.43	-	3.43

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED

Notes Forming Part of Financial Statements

vii Debt Service Coverage Ratio

(Amount Rs. in Thousands)

SI	Particulars	FY 2024-25	FY 2023-24	Variance
a	Earning available for debt service			
	Net profit before taxes	(206.72)	-	
	Depreciation and Amortisation	-	-	
	Interest	-	-	
		(206.72)	-	
b	Debt Service Obligation			
	Repayment of Principle	-	-	
	Repayment of Interest	-	-	
		-	-	
c	Debt service coverage ratio [(a)/(b)]	-	-	0.00

viii Return on Equity (ROE):

(Amount Rs. in Thousands)

SI	Particulars	FY 2024-25	FY 2023-24	Variance %
a	Net Profit after taxes	(206.72)	-	
b	Preference Dividend (if any)	-	-	
c	(a)-(b)	(206.72)	-	
d	Shareholder's Equity at the beginning of the year	100.00	1.12	
e	Shareholder's Equity at the end of the year	(106.72)	100.00	
f	Average Shareholder's Equity	(3.36)	50.56	
g	Return on Equity [(C)/(f)]	6156.55%	0.00%	6156.55%

ix Net Profit Ratio

(Amount Rs. in Thousands)

SI	Particulars	FY 2024-25	FY 2023-24	Variance %
a	Net Profit after tax	(206.72)	-	
b	Sales for the year	1,248.75	-	
e	Net Profit Ratio [(a)/(b)]	-16.55%	0.00%	-16.55%

PRODATA SCIENCE AI CONSULTANCY PRIVATE LIMITED
Notes Forming Part of Financial Statements

x Return on Capital Employed (ROCE)

(Amount Rs. in Thousands)

SI	Particulars	FY 2024-25	FY 2023-24	Variance %
a	Earning before interest and taxes	(206.72)	-	
b	Owned Funds	(106.72)	100.00	
c	Debt Funds	470.37	12.00	
d	Deferred Tax Liabilities	-	-	
e	Capital Employed [(b)+(c)+(d)]	363.65	112.00	
f	Return on Capital Employed [(a)/(e)]	-56.84%	0.00%	-56.84%

xi Return on Investment

(Amount Rs. in Thousands)

SI	Particulars	FY 2024-25	FY 2023-24	Variance %
a	Income from Investment	-	-	
b	Total Investment	-	-	
c	Return on Investment [(a)/(b)]	0.00%	0.00%	0.00%