Independent Auditor's Report

To the Members of DESIGNSENSE SOFTWARE TECHNOLOGIES PRIVATE LIMITED

Report on the Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **Designsense Software Technologies Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March 2025 and the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March,2025 and its **loss** for the year ended on that date.

Basis for Opinion

We have conducted the audit of Standalone Financial Statements in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India, as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone financial statements.

Information other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors and Management are 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 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 Standalone 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.

Responsibilities of Management and Board of Directors for the Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation and presentation of these Standalone financial statements that give a true and fair view of the financial position, financial performance of the Company and 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 maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone financial statements, the management and Board of Directors of the Company 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.

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

Auditor's responsibilities for the audit of the financial statements

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

1. 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.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the company has in place an adequate internal control system over financial reporting and operating effectiveness of such controls.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. 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 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.

5. 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 financial statements that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the 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 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.

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

1. Provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since, it is a small company as defined u/s 2(85) of the Companies Act 2013.

As required by Section 143(3) of the Act, we report that:

LLP No: AAX-8214
Chartered Accountants

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 and the statement of profit and loss dealt with by this report are in agreement with the books of account maintained;

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 the written representations received from the directors as on March 31, 2025 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;

f. Reporting under Clause (i) of Sub-section (3) of Section 143 of the Companies Act, 2013 in respect of Internal Financial Control is not applicable as the Company has turnover less than Rupees Fifty Crores as per latest audited financial statement has aggregate borrowings from banks or financial institutions or any body corporate at any time during the financial year less than Rupees Twenty-Five Crores.

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

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

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

    3. There are no amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

    4. (a) The Management of the Company has represented that to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities("Intermediaries") with the understanding, whether, recorded in writing or otherwise, that the intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner

SURESH MUTHUKRISHNAN & CO LLP * Chartered Accountants * LLP No: AAX-8214

whatsoever by or behalf of the Company or Provide any guarantee, security or the like to or on behalf of the ultimate Beneficiaries.

(b) The Management of the Company has represented that to the best of its knowledge and belief, no fund has 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 directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding party or provide any guarantee, security, or the like from or on behalf of the ultimate beneficiaries; and

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representation under sub clause (a) and (b) contain any material misstatement.

5. The Company has not declared or paid any dividend during the year in contravention of the provisions of section 123 or the Companies Act, 2013.

6. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 1 April 2023. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has been enabled & operated for the year for all relevant transactions recorded in the respective software.

   Further, the audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tampered with.

For SURESH MUTHUKRISHNAN & CO LLP
Chartered Accountants
Firm Registration No: S000047

P S Shivaswamy
Partner
Membership Number: 216500
UDIN: 25216500BMLNXX8442

Place: Bengaluru
Date: 29/09/2025

DESIGNSENSE SOFTWARE TECHNOLOGIES PRIVATE LIMITED
CIN:U72900KA2013PTC072162
Address: 365/8, First Floor, "Hasmitha Avenue" 16th Main Road, 4th T Block, Jayanagar Bengaluru - 560041

Balance Sheet as at 31st March, 2025
(Amounts are stated in INR Hundred unless stated otherwise)

Particulars	Note No.	As at 31-03-2025	As at 31-03-2024
A. Equity and Liabilities			
1. Shareholders' Funds			
a. Share Capital	2	10,648.20	10,648.20
b.Reserves and surplus	3	1,58,853.07	1,92,790.23
c. Money received against share warrants		-	-
		1,69,501.27	**2,03,438.43**
2. Share application money pending allotment		-	-
3. Non Current Liabilities		-	-
		-	-
4. Current Liabilities			
a. Short Term Borrowing		-	-
b. Trade Payables	4		
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		16,097.52	5,003.46
c. Other Current Liabilities	5	7,470.69	12,864.17
d. Short Term Provisions		-	-
		23,568.21	**17,867.63**
TOTAL		**1,93,069.48**	**2,21,306.06**
B. Assets			
1. Non Current Assets			
a. Property, plant and equipment and Intangible assets			
(i) Tangible Assets	6	34,453.36	8,957.08
(ii)Intangible Assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
b.Non-current investments		-	-
c. Deferred Tax Assets (Net)	20.05	53,425.34	58,859.20
d. Long Term Loans and Advances	7	1,341.19	5,084.79
e. Other Non Current Assets	8	950.00	490.00
		90,169.89	**73,391.07**
2. Current Assets			
a. Current Investments	9	58,687.56	89,439.53
b. Inventories	10	15,192.83	14,900.45
c. Trade Receivables	11	12,718.06	36,887.39
d. Cash and Cash equivalents	12	14,021.82	4,308.55
e. Short Term Loans and Advances	13	2,279.32	2,379.07
f. Other Current Assets		-	-
		1,02,899.59	**1,47,914.99**
TOTAL		**1,93,069.48**	**2,21,306.06**

See accompanying Significant Accounting Policies and notes to the financial statements

As per our attached report of even date
For SURESH MUTHUKRISHNAN & CO LLP
Chartered Accountants
Firm Registration No. S000047

P. S. Shivaswamy

P S Shivaswamy
Partner
Membership No : 216500
UDIN: 25216500BMLNXX8442

Place: Bangalore
Date: 29-09-2025

SURESH MUTHUKRISHNAN & CO LLP * Chartered Accountants * LLP No: AAX-8214

For and on behalf of the Board of Directors

Rakesh

Rakesh Rao M C
Managing Director
DIN: 06762198

Varakumar Siddavatam
Director
DIN: 03130358

DESIGNSENSE SOFTWARE TECHNOLOGIES PRIVATE LIMITED
CIN:U72900KA2013PTC072162
Address: 365/8, First Floor, "Hasmitha Avenue" 16th Main Road, 4th T Block, Jayanagar Bengaluru - 560041

Statement of Profit and Loss for the period ended 31st March, 2025
(Amounts are stated in INR Hundred unless stated otherwise)

Sl. No.	Particulars	Note No.	Year ended 31-03-2025	Year ended 31-03-2024
I	Revenue from Operations	14	1,75,384.13	2,20,968.78
II	Other Income	15	3,703.41	33,425.73
III	**Total Income (I+II)**		**1,79,087.54**	**2,54,394.51**
IV	Expenses			
	Purchases during the Year	16	94,608.82	1,44,210.38
	Changes in inventories of finished goods, work-in-progress and stock in trade	17	-292.38	7,645.57
	Employee Benefit expense	18	49,225.42	41,111.47
	Finance costs		-	-
	Depreciation and Amortization expense	6	11,487.20	3,586.42
	Other Expenses	19	48,566.33	54,257.43
	Total Expenses (IV)		**2,03,595.39**	**2,50,811.27**
V	**Profit before Exceptional & extraordinary items and tax (III - IV)**		**-24,507.85**	**3,583.24**
VI	Exceptional Item			
VII	**Profit before Extraordinary items and tax (V - VI)**		**-24,507.85**	**3,583.24**
VIII	Extraordinary items			
IX	**Profit before tax (VII - VIII)**		**-24,507.85**	**3,583.24**
X	Tax Expense			
	1. Current Tax		-	-
	2. Previous Year Tax		3,995.46	-
	3. Deferred Tax Expenses Previous Year		11,590.54	-
	4. Deferred Tax Expenses/(Asset)	20.05	-6,156.69	901.80
XI	**Profit (Loss) for the period from continuing operations (IX - X)**		**-33,937.16**	**2,681.44**
XII	Profit / (Loss) from discontinuing operations		-	-
XIII	Tax Expense of Discontinuing operations		-	-
XIV	**Profit / (Loss) from discontinuing operations (after tax) (XII - XIII)**		**-**	**-**
XV	**Profit (Loss) for the period (XI + XIV)**		**-33,937.16**	**2,681.44**
XVI	**Earnings per Equity Share**			
	Basic	20.04	-0.32	0.03

See accompanying Significant Accounting Policies and notes to the financial statements

As per our attached report of even date
For SURESH MUTHUKRISHNAN & CO LLP
Chartered Accountants
Firm Registration No. S000047

P. S. Shivaswamy

P S Shivaswamy
Partner
Membership No : 216500
UDIN: 25216500BMLNXX8442

Place: Bangalore
Date: 29/09/2025

SURESH MUTHUKRISHNAN & CO LLP * Chartered Accountants * LLP No: AAX-8214

For and on behalf of the Board of Directors

Rakesh

Rakesh Rao M C
Managing Director
DIN: 06762198

Varakumar Siddavatam
Director
DIN: 03130358

DESIGNSENSE SOFTWARE TECHNOLOGIES PRIVATE LIMITED
CIN:U72900KA2013PTC072162
Address: 365/8, First Floor, "Hasmitha Avenue" 16th Main Road, 4th T Block, Jayanagar Bengaluru - 560041
Notes forming part to Financial Statements

Note No.	Particulars

I Corporate Information

The Company was incorporated on 27th November 2013 to carry on the business of software and IT hardware sales and distribution, information technology solutions information technology enabled services, software and IT products development , engineering designed, web development, cloud computing, business intelligence tools , software & IT hardware sales & distributions.

The other objects for which the Company is incorporated is to buy, sell, invest, and deal in all kinds of shares, stocks, debentures, bonds and securities subject to the provisions of the Companies Act, 2013, Banking Regulation Act and all other applicable statutes in force.

II Significant accounting policies

1.00 Basis of accounting and preparation of financial statements

The financial statements have been prepared under the historical cost convention on an accrual basis, in accordance with Generally Accepted Accounting Principles in India (Indian GAAP). The said financial statements comply with the relevant provisions of the Companies Act, 2013 (the Act) and the mandatory Accounting Standards to the extent they are applicable. The accounting is done on the going concern concept.

1.01 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.

1.02 Inventories & Work in progress

Stock in Trade are valued at Cost (Weighted average basis) or net realizable value which ever is lower as certified by the management.
Work in Progress are valued at cost (including appropriate overheads) or market value whichever is lower as certified by the management.

1.03 Revenue recognition

Revenue from Sale of Software is recognised when significant risks and rewards of ownerships are transferred . Software services revenues are recognised when services are rendered. Revenue from Sale of product is recognized at the time of transfer of significant risks and rewards to the buyer.

Interest income is accounted on accrual basis. Dividend income is accounted for and when the right to receive it is established.

1.04 Property, Plant and Equipment (PPE)

Fixed Assets are stated at cost includes duties & taxes, amounts added on revaluation, if any, less accumulated depreciation, amortization and impairment loss, if any. Cost of the fixed assets includes all expenses incurred in bringing the assets to the present location and includes all duties and taxes paid.

1.05 Depreciation and amortization:

Depreciation on Property, plant and equipment and intangible assets is calculated on a written down value method based on the useful lives as per Schedule II of the Companies Act 2003. Intangible assets are amortised on a straight-line basis over the estimated useful economic life. Depreciation / amortization methods, useful lives and residual values are reviewed at each reporting date and adjusted prospectively, if appropriate. The useful lives estimated by the management are given below:

Asset	Useful life as per Companies Act, 2013
Equipment	5
Computers	3
Software	3
Vehicle	8



Note No.	Particulars

1.06 Leases

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognised as operating leases. Lease rentals under operating leases are recognised in the Statement of Profit and Loss on a straight-line basis over the lease term.

1.07 Earnings per share

In determining Earnings per share, the Company considers the Net Profit after tax and including the Post Tax effect of any extraordinary/exceptional item. The number of shares used in computing Basic Earnings per share is the weighted average number of shares outstanding during the period.

1.08 Taxes on Income

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

In the event of unabsorbed depreciation and carry forward of losses, deferred tax assets are recognised only to the extent that there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available to realise such assets. In other situations, deferred tax assets are recognised only to .the extent that there is reasonable certainty that sufficient future taxable income will be available to realise these assets

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance taxes paid and income tax provisions and where the Company is able to and intends to settle the asset and liability on a net basis.

1.09 Foreign Currency Transaction

Transaction in foreing Currency are recorded at the rates of exchange in force at the time the transactions are effected. Monetary items denominated in foreing currency and outstanding at the Balance Sheet date are converted at the year end exchange rates and the resulatant loss or gain other than for acquisition of fixed assets , is dealt with in the Profit and Loss Account.

1.10 Investments

Investments which are readily realizable and intended to be held for not more than one year from the date on which such investments are made classified as current investments.All other investments are classifed as non current investments.

1.11 Provisions and contingencies

A provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the 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. Contingent liabilities are disclosed in the Notes.



DESIGNSENSE SOFTWARE TECHNOLOGIES PRIVATE LIMITED
CIN:U72900KA2013PTC072162
Address: 365/8, First Floor, "Hasmitha Avenue" 16th Main Road, 4th T Block, Jayanagar Bengaluru - 560041

Notes forming part of the Financial Statements
(Amounts are stated in INR Hundred unless stated otherwise)

Note No.	Particulars	As on 31-3-2025		As on 31-3-2024	
		No. of Shares	Amount	No. of Shares	Amount
2	**Share Capital Details**				
	A. Authorized				
	Equity Shares of face value ₹ 10/- each	1,90,000	19,000.00	1,90,000	19,000.00
	B. Issued				
	Equity Shares of face value ₹ 10/- each	1,06,482	10,648.20	1,06,482	10,648.20
	C. Subscribed and Fully paid-up				
	Equity Shares of face value ₹ 10/- each	1,06,482	10,648.20	1,06,482	10,648.20

2a	Reconciliation of the number of shares and amount outstanding at the end of the Reporting Period	As on 31-3-2025		As on 31-3-2024	
		No. of Shares	Amount	No. of Shares	Amount
	Equity Shares				
	Opening balance	1,06,482	10,648.20	1,06,482	10,648.20
	Add : Fresh Issue shares	-	-	-	-
	Closing balance	1,06,482	10,648.20	1,06,482	10,648.20

2b	Details of shares held by each shareholder holding more than 5% shares	As on 31-3-2025		As on 31-3-2024	
		No. of Shares Held	% Holding	No. of Shares Held	% Holding
	Equity Shares				
	Rakesh Rao	35,494	33.33%	35,494	33.33%
	Ramaswamy Armuga Nainar	35,494	33.33%	35,494	33.33%
	Varakumar Siddavatam	33,333	31.30%	33,333	31.30%
	Sharada Kumari Siddavatam	2,161	2.03%	2,161	2.03%

2.2 Rights, preferences and restrictions attached to shares

The Company has one class of equity shares having a par value of ₹ 10/- each. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors if any, is subject to the approval of the shareholders in the subsequent Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders will be entitled to receive the remaining assets of the Company after distribution of all preferential amounts. The distribution will be in proportion to the number of shares held by the share holders and any other right as the Memorandum and Articles of Association of the company may prescribe in relation to the aforesaid equity shares of the company.

2.3 Aggregate number and class of shares allotted as fully paid-up by way of bonus shares for the period of five years immediately preceding the date as at which the Balance Sheet is prepared

Year	No. of Share	INR
2018-19	46,000	4,60,000

2.4 Shares held by promoters at the end of the year 31st March 2025

Promoter Name	No. of Shares	% of total shares	% Change during the year
Varakumar Siddavatam	33,333	31.30%	-
Sharada Kumari Siddavatam	2,161	2.03%	-
Rakesh Rao	35,494	33.33%	-
Ramaswamy Armuga Nainar	35,494	33.33%	-
	1,06,482	**100.00%**	

Shares held by promoters at the end of the year ending 31st March 2024

Promoter Name	No. of Shares	% of total shares	% Change during the year
Varakumar Siddavatam	33,333	31.30%	-
Sharada Kumari Siddavatam	2,161	2.03%	-
Rakesh Rao	35,494	33.33%	-
Ramaswamy Armuga Nainar	35,494	33.33%	-
	1,06,482	**100.00%**	

SURESH MUKRISHNAN & CO LLP
LLP No: AAX-8214
Chartered Accountants

DESIGNSENSE SOFTWARE TECHNOLOGIES PRIVATE LIMITED
CIN:U72900KA2013PTC072162
Address: 365/8, First Floor, "Hasmitha Avenue" 16th Main Road, 4th T Block, Jayanagar Bengaluru - 560041

Notes forming part of the Financial Statements
(Amounts are stated in INR Hundred unless stated otherwise)

Note No.	Particulars	As at 31-03-2025	As at 31-03-2024
3	**Reserves and surplus**		
	Security Premium		
	Opening balance	85,397.90	85,397.90
	Add: Premium on issue of shares during the year	-	-
	Less: Bonus Issue	-	-
	Less: Share buyback	-	-
	Less : transfer to Capital redemption reserve	-	-
	Closing balance (A)	**85,397.90**	**85,397.90**
	Capital redemption reserve		
	Opening balance	8,060.00	8,060.00
	Add: transfer from security premium	-	-
	Closing balance (B)	**8,060.00**	**8,060.00**
	Surplus / (Deficit) in Statement of Profit & Loss		
	Opening Balance	99,332.33	96,650.88
	Add: Profit / (Loss) for the year	-33,937.16	2,681.44
	Less: Dividend payment	-	-
	Less: Dividend paid	-	-
	Closing Balance (C)	**65,395.17**	**99,332.33**
	Closing Balance (A+B+C)	**1,58,853.07**	**1,92,790.23**
4	**Trade Payables**		
	Outstanding dues to micro and small enterprises	-	-
	Outstanding dues of creditors other than micro and small enterprises	16,097.52	5,003.46
		16,097.52	**5,003.46**
	Outstanding dues of creditors other than micro and small enterprises		
	Outstanding for following periods from due date of payment		
	Less than 1 year	16,097.52	5,003.46
	1-2 years	-	-
	2-3 years	-	-
	More than 3 years	-	-
		16,097.52	**5,003.46**
5	**Other Current Liabilities**		
	Other Payables:		
	(i) Statutory remittances	3,966.31	10,538.17
	(ii) Outstanding liabilities for expenses	3,504.38	1,256.00
	(iii) Advance from Customers	-	1,070.00
		7,470.69	**12,864.17**

SURESH MUTHUKRISHNAN & CO LLP
LLP No: AAX-8214
Chartered Accountants

DESIGNSENSE SOFTWARE TECHNOLOGIES PRIVATE LIMITED
CIN:U72900KA2013PTC072162
Address: 365/8, First Floor, "Hasmitha Avenue" 16th Main Road, 4th T Block, Jayanagar Bengaluru - 560041

Notes forming part of the Financial Statements
(Amounts are stated in INR Hundred unless stated otherwise)

Note 6 - Property, plant & equipments

Particulars	Gross Block				Depreciation Block				Net Block	
	Balance as at 01-04-2024	Additions	Deletions	Balance as at 31-03-2025	Balance as at 01-04-2024	Depreciation for the year	Deletions	Balance as at 31-03-2025	Balance as at 31-03-2025	Balance as at 31-03-2024
Tangible Assets:										
Equipment	2,595.31		-	2,595.31	2,554.78	19.33	-	2,574.11	21.20	40.53
Computers	56,227.34	3,362.70	-	59,590.04	51,785.40	1,186.18	-	52,971.58	6,618.46	4,441.94
Software	2,534.13	-	-	2,534.13	2,475.59	-	-	2,475.59	58.54	58.54
Vehicle	58,506.43	36,450.49	58,506.43	36,450.49	54,090.36	10,281.69	55,676.72	8,695.33	27,755.16	4,416.07
	1,19,863.21	**39,813.19**	**58,506.43**	**1,01,169.97**	**1,10,906.13**	**11,487.20**	**55,676.72**	**66,716.61**	**34,453.36**	**8,957.08**
Previous year	***1,17,872.48***	***1,990.73***	***-***	***1,19,863.21***	***1,07,319.71***	***3,586.42***	***-***	***1,10,906.13***	***8,957.08***	***10,552.77***



DESIGNSENSE SOFTWARE TECHNOLOGIES PRIVATE LIMITED
CIN:U72900KA2013PTC072162
Address: 365/8, First Floor, "Hasmitha Avenue" 16th Main Road, 4th T Block, Jayanagar Bengaluru - 560041

Notes forming part of the Financial Statements
(Amounts are stated in INR Hundred unless stated otherwise)

Note No	Particulars	As at 31-03-2025	As at 31-03-2024
7	**Long-Term Loans and Advances**		
	Balance with Government authorities	1,341.19	5,084.79
		1,341.19	**5,084.79**
8	**Other non-current assets**		
	a) Security Deposits	950.00	490.00
		950.00	**490.00**
9	**Current Investments**		
	Investment in equity shares - Quoted Investments - note A	42,229.53	66,181.51
	Investment in mutual funds - Quoted Investments - note B	16,458.02	23,258.02
		58,687.56	**89,439.53**

A - Investment in equity shares - Quoted Investments

Particulars	As at 31-03-2025		As at 31-03-2024	
	Cost	Market Value	Cost	Market Value
Adani Enterprises Ltd - (Shares Nil PY - 40)	-	-	1,181.30	1,278.84
Adani Green Energy Ltd - (Shares Nil PY - 10)	-	-	100.22	183.52
Adani Ports and Economic Zone Ltd - (Shares 180 PY - 110)	2,278.23	2,011.02	1,333.57	1,476.04
BEML Ltd - (Shares 2 PY - Nil)	90.39	64.39	-	-
Bharat Electronics Limited - (Shares 35 PY - Nil)	108.49	105.46	-	-
Coal India Ltd - (Shares 55 PY - Nil)	98.03	99.55	-	-
Cochin Shipyard Ltd - (Shares 5 PY - Nil)	140.14	70.40	-	-
Data Patterns (INDIA) Ltd - (Shares 180 PY - Nil)	123.97	67.60	-	-
HCL Technologies Ltd - (Shares Nil PY -80)	-	-	875.15	1,234.84
Hindustan Aeronautics Ltd - (Shares 6 PY - Nil)	291.69	250.65	-	-
Hindustan Zinc Limited - (Shares 100 PY - 400)	698.89	461.90	1,244.80	1,169.20
Jio Financial Services Ltd - (Shares Nil PY - 1645)	-	-	2,810.21	5,819.19
Mazagon Dock Shipbuilders Ltd - (Shares 9 PY - Nil)	133.75	158.63	-	-
Navin Fluorine International Ltd - (Shares 705 PY - 1010)	29,244.53	29,475.95	42,740.50	31,454.43
NCC Ltd - (Shares Nil PY - 200)	-	-	387.11	464.70
NLC India Ltd - (Shares Nil PY - 300)	-	-	771.97	684.30
Power Finance Corporation Ltd - (Shares Nil PY - 100)	-	-	443.60	390.25
Reliance Industries Ltd - (Shares 620 PY - 485)	8,898.36	7,905.62	14,105.05	14,412.75
Solar Industries India Ltd - (Shares 1 PY - Nil)	123.07	112.44		
Tata Motors Limited - (Shares Nil PY - 20)	-	-	188.03	198.56
Total	**42,229.53**	**40,783.60**	**66,181.51**	**58,766.60**



DESIGNSENSE SOFTWARE TECHNOLOGIES PRIVATE LIMITED
CIN:U72900KA2013PTC072162
Address: 365/8, First Floor, "Hasmitha Avenue" 16th Main Road, 4th T Block, Jayanagar Bengaluru - 560041

Notes forming part of the Financial Statements
(Amounts are stated in INR Hundred unless stated otherwise)

Note No	Particulars	As at 31-03-2025	As at 31-03-2024

B - Investment in mutual funds - Quoted Investments

Particulars	As at 31-03-2025		As at 31-03-2024	
	Cost	Market Value	Cost	Market Value
HDFC Flexi Cap Fund Reg (G)	5,550.00	8,004.11	5,550.00	6,642.92
HDFC Mid Cap Opportunities Fund (G)	1,500.00	2,055.31	1,500.00	1,800.97
Kotak Bluechip Fund (G)	3,050.00	3,949.07	3,050.00	3,491.75
Franklin Indian Smaller Companies Fund (G)	100.00	105.48	50.00	48.69
HDFC Banking & Financial Services Fund (G)	1,500.00	1,970.14	1,500.00	1,643.56
HDFC Small Cap Fund (G)	1,000.00	1,193.21	1,000.00	1,131.14
HDFC Large Cap Fund (G)	1,250.00	1,623.73	-	-
HDFC Top 100 Fund (G)	-	-	1,250.00	1,493.11
Kotak Nifty 50 Index Fund (G)	1,000.00	1,228.62	1,000.00	1,118.76
Kotak Nifty Smallcap 50 Index Fund (G)	508.02	584.50	508.02	517.17
Kotak Small Cap Fund (G)	1,000.00	1,210.24	1,000.00	1,096.67
Navi Large & Midcap Fund (G)	-	-	1,650.00	1,719.75
Navi Nasdaq 100 Fund of Fund (G)	-	-	2,600.00	3,043.61
Navi US Total Stock Market Fund of Fund (G)	-	-	2,600.00	3,050.72
Total	**16,458.02**	**21,924.41**	**23,258.02**	**26,798.82**

10 Inventories

(At lower of Cost or Net Realisable Value)		
Stock in Trade	-	-
Software in development	15,192.83	14,900.45
	15,192.83	**14,900.45**

11 Trade Receivables

Unsecured, considered good		
Trade Receivables outstanding for a period exceeding six months from the date they were due for payment	-	-
Others	12,718.06	36,887.39
	12,718.06	**36,887.39**
Undisputed Trade receivables -considered good		
Less than 6 months	12,718.06	36,887.39
6 months -1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
	12,718.06	**36,887.39**

12 Cash and Cash Equivalents

a) Balances with Banks - in Current Account	14,021.82	4,308.55
b) Fixed Deposit	-	-
	14,021.82	**4,308.55**

13 Short-Term Loans and Advances

Unsecured, considered good		
a) Other Loans and advances		
Other advances	2,279.32	2,379.07
	2,279.32	**2,379.07**

SURESH MUTHUKRISHNAN & CO LLP LLP No: AAX-8214 Chartered Accountants

DESIGNSENSE SOFTWARE TECHNOLOGIES PRIVATE LIMITED
CIN:U72900KA2013PTC072162
Address: 365/8, First Floor, "Hasmitha Avenue" 16th Main Road, 4th T Block, Jayanagar Bengaluru - 560041

Notes forming part of the Financial Statements
(Amounts are stated in INR Hundred unless stated otherwise)

Note No	Particulars	Year ended 31-03-2025	Year ended 31-03-2024
14A	**Revenue from operations**		
	Sale of softwares		
	Domestic Sales	1,45,122.71	1,92,437.91
	Export Sales	-	2,430.05
	Sale of services		
	Export Sales	26,985.91	12,751.20
		1,72,108.62	**2,07,619.16**
14B	**Other Operating Income**		
	Commission on target	-	10,272.30
	Marketing & Sale activities	3,275.51	3,077.32
		3,275.51	**13,349.62**
	Total Revenue from operations	**1,75,384.13**	**2,20,968.78**
15	**Other Income**		
	Dividend income from equity shares	207.74	1,211.37
	Interest on fixed deposit	-	35.62
	Interest on income tax refund	43.58	39.65
	Net capital gains from sale of debt mutual funds	1,145.61	7,028.00
	Net capital gains from sale of equtiy shares	2,306.48	25,111.09
		3,703.41	**33,425.73**
16	**Purchases of stock in trade**		
	Purchases of software		
	Imports	94,608.82	1,44,210.38
		94,608.82	**1,44,210.38**
17	**Changes in inventories of finished goods and stock-in-trade**		
	Inventories at the end of the year:		
	Software in development	15,192.83	14,900.45
	Stock in Trade	-	-
	Less : Inventories at the beginning of the year:		
	Software in development	14,900.45	22,546.02
	Stock in Trade	-	-
	Net (Increase)/ Decrease	**-292.38**	**7,645.57**
18	**Employee Benefit expense**		
	Director Remuneration	44,919.50	37,968.94
	Contribution to Provident fund	3,689.71	3,142.53
	Staff-Welfare	616.21	-
		49,225.42	**41,111.47**

SURESH MUTHUKRISHNAN & CO LLP
LLP No: AAX-8214
Chartered Accountants

DESIGNSENSE SOFTWARE TECHNOLOGIES PRIVATE LIMITED
CIN:U72900KA2013PTC072162
Address: 365/8, First Floor, "Hasmitha Avenue" 16th Main Road, 4th T Block, Jayanagar Bengaluru - 560041

Notes forming part of the Financial Statements
(Amounts are stated in INR Hundred unless stated otherwise)

Note No	Particulars	Year ended 31-03-2025	Year ended 31-03-2024
19	**Other Expenses**		
	Payments to the auditors**	1,000.00	750.00
	Professional & Technical Charges	32,658.80	36,068.43
	Rates & Taxes	152.93	25.00
	Rent Expenses	1,200.00	1,418.30
	Repairs and Maintenance	1,545.38	2,586.63
	Insurance	1,426.38	-
	Traveling Expenses	2,658.00	3,796.36
	Provision for doubtful debts	-	1,064.00
	Loss on foreign exchange	2,708.19	2,857.08
	Commission to re-seller	-	625.51
	Business Promotions	4,320.00	4,574.79
	Miscellaneous expenses	896.65	491.33
		48,566.33	**54,257.43**

** Payments to the auditors comprises

As auditors	1,000.00	750.00
	1,000.00	**750.00**

SURESH MUTHUKRISHNAN & CO LLP
LLP No: AAX-8214
Chartered Accountants

DESIGNSENSE SOFTWARE TECHNOLOGIES PRIVATE LIMITED
CIN:U72900KA2013PTC072162
Address: 365/8, First Floor, "Hasmitha Avenue" 16th Main Road, 4th T Block, Jayanagar Bengaluru - 560041

Notes forming part of the Financial Statements
(Amounts are stated in INR Hundred unless stated otherwise)

Note No. 20 Additional information to the financial statements

20.01 Contingent Liabilities and Capital commitments

Particulars	As at March 31, 2025	As at March 31, 2024
Bank Guarantee	-	-

20.02 Claims against the Company not acknowledged as Debts as per the Management - Nil.

20.03 The Company is a Small and Medium Company as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 1956. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Company.

Disclosure Required under Section 22 of the Micro, Small and Medium Enterprises Development Act,2006
The Ministry of Micro, Small and Medium Enterprises has issued an office memorandum dated 26th August, 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers entrepreneurs Memorandum number as allocated after filing the Memorandum in accordance with ' Micro, Small and Medium Enterprises development Act, 2006' ('The Act'). Accordingly, the disclosure in respect of the amount payable to such enterprises has been made in the financial statements based on in formation received and available with the company. In the view of the management, the impact of interest, if any, that may be payable in accordance with the provisions of that Act is not expected to be material. The Company has not received any claim for interest from any supplier as at the Balance Sheet date.

Particulars	31.03.2025	31.03.2024
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year. (ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year. (iii) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day . (iv) The amount of interest due and payable for the year. (v) The amount of interest accrued and remaining unpaid at the end of the accounting year. (vi) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid.	Nil	

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

20.04 Earnings Per Share

Particulars	2024-25	2023-24
Earnings per share		
Net profit / (loss) for the year from continuing operations (A)	(33,937.16)	2,681.44
Weighted average number of equity shares (B)	1,06,482	1,06,482
Par value per share	10.00	10.00
Basic Earnings per Share of ₹ 10 each = (A)/(B)	(0.32)	0.03



DESIGNSENSE SOFTWARE TECHNOLOGIES PRIVATE LIMITED
CIN:U72900KA2013PTC072162
Address: 365/8, First Floor, "Hasmitha Avenue" 16th Main Road, 4th T Block, Jayanagar Bengaluru - 560041

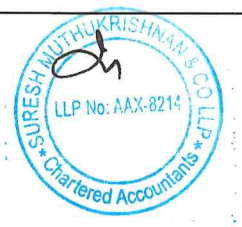
Notes forming part of the Financial Statements

20.05 Provision for Tax:

Current Tax: Current tax has not been provided as there are adeqaute brought forward losses to be ajsuted against the current year income. Further, the company has opted for 22% plus surcharge and cess u/s 115BAA and accordingly MAT does not apply.

Deferred tax: The net effect of timing differences as per the requirements of Accounting Standard 22- Accounting for taxes on losses has resulted in a deferred tax asset. The Company Management is virtually certain that there would arise sufficient taxable income in the future against which such deferred tax asset will be set off. Accordingly, the deferred tax asset as at March 31, 2025 is recognised in the books.

Particulars	31-03-2025	31-03-2024
Opening balance of deferred tax (liability) / asset	**58,859.12**	**59,760.92**
Tax effect of items constituting deferred tax asset		
On difference between depreciation & amortisation on fixed assets as per books and as per	409.86	-2,952.82
Tax effect of items constituting deferred tax liability	103.15	-743.17
Tax effect of items constituting deferred tax liability		
Losses carried forward under section 72 of the Income Tax Act, 1961	23,977.52	-630.28
On disallowances under Income Tax Act, 1961 for non deduction of Tax at source	75.00	-
Deduction under section 35D of the Income Tax Act, 1961	-	-
Tax effect of items constituting deferred tax assets	6,053.54	-158.63
Deferred Tax Expenses Previous Year	-11,590.54	-
Net deferred tax (liability) / asset	**53,425.28**	**58,859.12**



DESIGNSENSE SOFTWARE TECHNOLOGIES PRIVATE LIMITED
CIN:U72900KA2013PTC072162
Address: 365/8, First Floor, "Hasmitha Avenue" 16th Main Road, 4th T Block, Jayanagar Bengaluru - 560041
Notes forming part of the Financial Statements

20.06 Related party transactions:

(A) Details of related parties:

Description of relationship	Names of related parties
Key Management Personnel (KMP)	Rakesh Rao Ramaswamy Armuganainar (Cessation 7th October 2024) Varakumar Siddavatam Sharda Kumari Siddavatam (Cessation 7th October 2024)
Company in which Directors are interested	Best Engineering Aids & Consultancies Private Limited
Relative of KMP	Geeta P Nair Adityan N Coordinate Systems

Note: Related parties have been identified by the Management and relied upon by the auditors.

(B) Details of related party transactions during the year ended 31 March, 2025

Particulars	Nature of transaction	Year Ended March 31, 2025	Year Ended March 31, 2024
Director	Remuneration	42,451.38	41,111.47
	Loan received	11,020.00	5,300.00
	Loan repayment	-11,020.00	-5,300.00
	Reimbursement of expenses	2,563.53	3,796.36
	Sale of Car inclusing GST	3,622.04	-
Relative of Director	Consultancy Services	8,000.00	27,222.22
Company in which Directors are interested	Rent	1,200.00	1,200.00

(C) Details of balances with related party

Particulars	Nature of transaction	Year Ended March 31, 2025	Year Ended March 31, 2024
Director	Remuneration	2,504.38	506.00

SURESH MUTHUKRISHNAN & CO LLP
LLP No: AAX-8214
Chartered Accountants

Notes forming part of the Financial Statements
(Amounts are stated in INR Hundred unless stated otherwise)

20.07 Foreign Currency Income and Expenditure:

Particulars	2024-2025	2023-2024
Sales of Software	-	2,430.05
Sales of service	26,985.91	12,751.20
Commission on target	-	10,272.30
Marketing & Sale activities	3,275.51	3,077.32
Imports of Software	94,608.82	1,44,210.38

20.08 Employee benefits

Defined contribution plans

Provident Fund: The Company has adopted the Contributions to Provident Fund on the basis of the Contributions required to be made under the Employees Provident Fund and Miscellaneous Provisions Act, 1952 .

Defined benefit plans

Gratuity: It would be adopted in the books of accounts in accordance with the provisions of Payment of Gratuity Act, 1972 when it becomes applicable to the Company.

Leave ecashment : The Company do not have a policy for Encashing the Earned Leave.

20.09 Lease - Operating Lease

The Company has entered into leasing arrangements for office and other premises that are renewable on a periodic basis. Such leases are generally for periods of 36 months with options of renewal against increased rent and premature termination of agreement through notice period of 2 months.

Lease - Lease expenses

Particulars	2024-2025	2023-2024
Lease payments recognised in the statement of profit and loss	1,200.00	1,418.30

20.10 Ratios

The ratios for the years ended March 31, 2022 and March 31, 2021 are as follows

Particulars	As at March 31, 2025	As at March 31, 2024	Changes %	Reason for change
Current Ratio	4.37	8.28	-47.26%	Due to decrease in the receivables & investments
Debt-Equity Ratio	-	-	-	
Debt Service Coverage Ratio	-	-	-	
Return on Equity Ratio (%)	-0.18	0.01	-1471.70%	Decrease in Equity due to loss
Inventory turnover ratio	11.66	11.80	-1.24%	
Trade Receivables turnover ratio	7.07	9.48	-25.38%	Decrease in sales & receivables
Trade payables turnover ratio	8.97	17.79	-49.60%	Due to decrease in purchases & payables
Net capital turnover ratio	1.68	1.73	-3.33%	Due to decrease in sales
Net profit ratio (%)	-0.19	0.01	-1694.59%	Due to increase in Net loss
Return on capital employed (ROCE) (%)	-	-	-	-
Return on Investment	-	-	-	-

Explanation to the items included in numerator and denominator for computing the above ratios:

Particulars	Numerator	Denaminator
Current Ratio	Current assets	Current Liabilities
Debt-Equity Ratio	Total Debt	Total Equity
Debt Service Coverage Ratio	Earnings before Interest, Tax and Exceptional Items	Interest Expense + Principal Repayments made during the year for long term loans
Return on Equity Ratio (%)	Net Profits after taxes	Average Net Worth
Inventory turnover ratio	Cost of Goods Sold (Cost of Material Consumed + Purchases + Changes in Inventory + Manufacturing Expenses)	Average Inventories of Finished Goods, Stock-in-Process and Stock-in-Trade
Trade Receivables turnover ratio	Value of Sales & Services	Average Trade Receivables

SURESH MUTHUKRISHNAN & CO LLP * Chartered Accountants * LLP No: AAX-8214

Notes forming part of the Financial Statements
(Amounts are stated in INR Hundred unless stated otherwise)

Trade payables turnover ratio	Cost of Materials Consumed (after adjustment of RM Inventory) + Purchases of Stock-in-Trade + Other Expense	Average Trade Payables
Net capital turnover ratio	Value of Sales & Services	Working Capital (Current Assets - Current Liabilities)
Net profit ratio (%)	Profit After Tax	Value of Sales & Services
Return on capital employed (ROCE) (%)	Net Profit After Tax + Deferred Tax Expense/(Income) + Finance Cost (-) Other Income	Average Capital Employed *
Return on Investment	Other Income (Excluding Dividend)	Average Cash, Cash Equivalents & Other Marketable Securities

20.11 Utilisation of Borrowed funds and share premium: The Company has not borrowed any funds during the year under review. Also, there are no transactions in the securities premium account, and hence this disclosure is not applicable.

20.12 Corporate Social Responsibility (CSR)
Provisions of Section 135 of the Companies Act, 2013 is not applicable to this company as it does not have turnover of Rs. 1000 crore or more or Net profit of Rs. 5 crore or more or Net worth of Rs. 500 crore or more in immediately preceding financial year.

20.13 Balances in Trade Receivables, Loans and advances and Trade Payables are subject to confirmation / reconciliation, if any.

20.14 Previous year's figures
Previous year's figures have been regrouped/reclassified to be comparable with current years classification/disclosure.

As per our attached report of even date
For SURESH MUTHUKRISHNAN & CO LLP
Chartered Accountants
Firm Registration No. S000047

P. S. Shivaswamy

P S Shivaswamy
Partner
Membership No : 216500
UDIN: 25216500BMLNXX8442

Place: Bangalore
Date: 29/09/2025

SURESH MUTHUKRISHNAN & CO LLP * Chartered Accountants * LLP No: AAX-8214

For and on behalf of the Board of Directors

Rakesh Rao M C	Varakumar Siddavatam
Managing Director	Director
DIN: 06762198	DIN: 03130358