

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Adisoft Technologies Limited

Report on the Audit of the Special Purpose Interim Consolidated Financial Statements

Opinion

We have audited the accompanying Special Purpose Interim Consolidated Financial Statements of **Adisoft Technologies Limited** ("the Company"), which comprise the Interim Balance sheet as of October 31, 2025, the Interim Statement of Profit and Loss, the Interim Cash Flow Statement and notes to the Interim Consolidated financial statements, including 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 Special Purpose Interim Consolidated financial statements give the information required by the Companies Act, 2013, as amended ("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 October 31, 2025, its profit, its cash flows for the period ended on that date.

Basis for Opinion

We conducted our audit of the Interim Consolidated financial statements in accordance with the Standards on Auditing (SAs), 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 Interim Consolidated 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 Consolidated 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Interim Consolidated financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Interim Consolidated financial statements of the current period. These matters were addressed in the context of our audit of the Interim Consolidated financial statements, as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The Company held an investment in associate - AIOI Systems Private Limited (being 24% of



the equity shares) since its incorporation.

Responsibility of Management for the Special Purpose Interim Consolidated Financial Statements

The Company's Board of Directors is responsible for the preparation and presentation of these Special Purpose Interim Consolidated financial statements that give a true and fair view of the financial position, financial performance, cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Companies (Accounting Standards) Rules, 2006 (as amended) specified under section 133 of the Act, read with the Companies (Accounts) Rules, 2014.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 the 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 Interim Consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Interim Consolidated 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 Responsibilities for the Audit of Special Purpose Interim Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Interim Consolidated 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 Interim Consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the Interim Consolidated 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 but not for the purpose of expressing an opinion on the effectiveness of the company's policy.



- 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 material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated 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 Interim Consolidated financial statements, including the disclosures, and whether the Interim Consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Interim Consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated 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 Interim Consolidated 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.

Other Matters

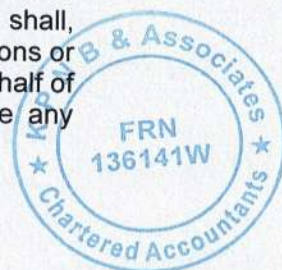
We did not audit the financial statements of the associate - AIOI Systems Private Limited. These financial statements /financial information have been audited by other auditor whose reports have been furnished to us by the Management and our opinion on the Interim Consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of the associates, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid associates is based solely on the reports of the other auditors.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit and on the consideration of the reports of the other auditors on the Interim Consolidated Financial Statements /Consolidated financial information of the associates, we report to the extent applicable 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 of the aforesaid Interim Consolidated Financial Statements.



- 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 except for the matter stated in the paragraph 2(f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
- c. The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flows dealt with by this Report agree with the books of account.
- d. In our opinion, the aforesaid Interim Consolidated Financial Statements comply with the Accounting Standards specified under Section 133 of the Act.
- e. Based on the written representations received from the directors as on October 31, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on October 31, 2025, from being appointed as a director in terms of Section 164 (2) of the Act.
- f. The Company has paid/provided managerial remuneration during the period in accordance with the provisions of Section 197 read with Schedule V of the Companies Act, 2013. The remuneration paid to the directors is within the limits laid down under the said provisions and the approvals required under the Act have been obtained.
- 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, as amended, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company do not have any pending litigations on its financial position in its Interim Consolidated financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were material foreseeable losses,
 - iii. There has been no delay in transferring amounts, required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv.
 - a. The management has represented that, to the best of their knowledge and belief that, 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 person(s) or entity(ies), 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 no funds have been received by the company from any person(s) or entity(ies) 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.

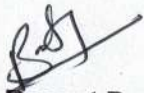
- c. Based on such audit procedures considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (iv(a.)) and (iv(b.)) above contain any material misstatement.
- h. In the matter of interim dividend, no such dividend declared during the period, the Company is in compliance with section 123 of the Act.
- i. 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 accounts, which have a feature of recording audit trail (edit log) facility. However, although such features have been enabled, it was not fully operated throughout the entire period as required.

Further, in the absence of information regarding the audit trail, we are unable to comment on whether there were any instances of tampering of such audit trail.

For KPNB & Associates

Chartered Accountants

ICAI Firm Registration Number: 0136141W



Basant Porwal

Partner

Membership Number: 113651

UDIN: 26113651DBQPTK2053

Place: Pune

Date: 13th April 2026



Adisoft Technologies Limited
CIN: U31108PN2013PLC146157
Interim Consolidated Balance Sheet as at October 31, 2025
(All amounts in INR in Lakhs, unless otherwise stated)

Particulars	Notes	As at	As at
		October 31, 2025	March 31, 2025
I EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	4	1,201	1
(b) Reserves & Surplus	5	4,134	4,940
		5,335	4,941
(2) Non Current Liabilities			
(a) Long-term borrowings	6	799	569
(b) Deferred Tax Liability (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions	8	57	56
		856	624
(3) Current Liabilities			
(a) Short-term borrowings	7	1,169	2,274
(b) Trade Payables	9		
(i) Total outstanding dues of micro enterprises and small enterprises		31	175
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		1,949	2,541
(c) Other Current Liabilities	11	245	500
(d) Short-term provisions	10	222	629
		3,616	6,119
TOTAL		9,807	11,685
II ASSETS			
(1) Non Current Assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	12	1,044	1,039
(ii) Capital work in progress	12	138	-
(b) Non- Current Investments	13	157	153
(c) Long Term Loans and Advances	14	56	59
(d) Deferred tax assets (net)	15	26	30
(e) Other non current assets	16	59	58
		1,480	1,338
(2) Current Assets			
(a) Inventories	17	2,515	1,648
(b) Trade Receivables	18	2,556	5,613
(c) Cash and Cash Equivalents	19	2,564	2,378
(d) Short-term loans and advances	20	439	574
(e) Other Current Assets	21	253	133
		8,327	10,347
TOTAL		9,807	11,685
Summary of Significant Accounting Policies	1-3		
Other notes to the financial statements	4-40		

The accompanying Summary of Significant Accounting Policies and other explanatory information are an integral part of the Financial Statements.

As per our report of even date

For KPNB & Associates
Chartered Accountants
ICAI Firm Registration No. 0136141W

Mr. Basant Kishanopal Porwal
Partner
M.No: 113651
Place: Pune
Date: 13th April 2026
UDIN: 26113651DBQPTK2053



For and on behalf of the Board of Directors of
Adisoft Technologies Limited

Mr. Ajay Chandrashekhar Prabhu
Managing Director
DIN: 06473412
Place: Pune
Date: 13th April 2026

Ms. Mayura Dilip Darvekar
CFO
PAN: ATBPD3401C
Place: Pune
Date: 13th April 2026

Mrs. Preeti Ajay Prabhu
Whole Time Director
DIN: 06473413
Place: Pune
Date: 13th April 2026

Mr. Vaibhav Nandkumar Salunkhe
Company Secretary
Mem No.: 72123
Place: Pune
Date: 13th April 2026



Adisoft Technologies Limited
CIN: U31108PN2013PLC146157
Interim Consolidated Statement of Profit and Loss for the period ended October 31, 2025
(All amounts in INR in Lakhs, unless otherwise stated)

Particulars	Notes	For the period ended October 31, 2025	For the year ended March 31, 2025
Revenue from Operations	22	5,487	13,172
Other Income	23	84	197
TOTAL INCOME (I)		5,571	13,369
Purchases of Stock-in-Trade	24	4,568	9,319
Changes in inventories of	25	(867)	(256)
Employee Benefits Expenses	26	604	984
Finance Cost	27	130	139
Depreciation & Amortization Expenses	12	13	18
Other Expenses	28	576	1,013
TOTAL EXPENSES (II)		5,023	11,218
Profit Before Exceptional Item and Tax (I - II)		548	2,151
Extraordinary Items			
Profit Before Share of Profit / (Loss) of Associates and Tax		548	2,151
Tax Expenses			
Current Tax		122	577
Tax expenses related to previous years		33	-
Deferred Tax		4	(24)
Total Tax Expenses		158	552
Profit/(Loss) after Tax and before share of Profit/(Loss) of Associates		390	1,599
Share of Profit/(Loss) of Associates		4	17
Profit/(Loss) after Tax and share of Profit/(Loss) of Associates		394	1,616
Basic & Diluted Earning per Equity Share (Face Value Rs.10 per share)	29		
Summary of significant accounting policies	1-3		
Other notes to the financial statements	4-40		

As per our report of even date

For KPNB & Associates
Chartered Accountants
ICAI Firm Registration No. 0136141W



Mr. Basant Kishangopal Porwal
Partner
M.No: 113651
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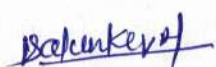
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Place: Pune
Date: 13th April 2026

Particulars	For the period ended October 31, 2025	For the Year Ended March 31, 2025
Cash Flow from Operating Activities		
Profit Before Tax	548	2,151
Adjustment :		
Provision for Gratuity	8	44
Reversal of Provision for Leave Encashment	(6)	19
Provision for Warranty	(0)	(72)
Depreciation & Amortisation	13	18
Finance Cost	130	139
Interest Income	(75)	(0)
Provision for Lease equalisation	1	8
Operating profit before working capital changes	616	2,308
Changes in Working Capital		
Increase / (decrease) in Trade Payables	(737)	(64)
Increase / (Decrease) in Other Current Liabilities	(255)	152
Increase / (decrease) Short term Provisions	(636)	(385)
Decrease / (Increase) Trade Receivables	3,058	(1,569)
Decrease / (Increase) Inventories	(867)	(256)
Decrease / (Increase) Non Current Asset	-	(10)
Decrease / (Increase) Other Current Asset	(120)	(23)
Decrease / (Increase) Long Term Loans and Advances	4	-
Decrease / (Increase) Short Term Loans and Advances	(140)	(450)
Cash Flow Generated from Operations	306	(2,605)
Taxes Paid (Net of refund)	348	338
Net Cash Flow from / (used in) Operating Activities (A)	1,270	40
Cash flow from Investing Activities:		
Acquisition of property, plant and equipment, capital work-in-progress and other intangible assets	(156)	(13)
Interest Income	76	0
Security Deposits	(1)	(19)
Net Cash Flow from / (used in) Investing Activities (B)	(81)	(32)
Cash flow from Financing Activities:		
Finance Cost	(130)	(140)
Increase in / (Repayment) of Long term borrowings	231	250
Increase in / (Repayment) of Short term borrowings	(1,105)	796
Net Cash Flow from / (used in) Financing Activities (C)	(1,004)	907
Net increase / (decrease in cash and cash equivalents (A+B+C))	185	915
Cash and Cash Equivalents at the beginning of the year	2,378	1,462
Cash and Cash Equivalents at the end of the year	2,564	2,378
Net Increase in Cash and Cash Equivalents	185	916

The notes are an integral part of these financial statements.

Notes:

- The Cash Flow statement has been prepared following the indirect method except in case of taxes which have
- Previous year's figures have been regrouped / reclassified wherever necessary.

For KPNB & Associates
Chartered Accountants
ICAI Firm Registration No. 136141W

Mr. Basant Kishangopal Porwal
Partner
M.No: 113651
Place: Pune
Date: 13th April 2026
UDIN: 26113651DBQPTK2053



For and on behalf of the Board of Directors of
Adisoft Technologies Limited

Mr. Ajay Chandrashekhar Prabhu
Managing Director
DIN: 06473412
Place: Pune
Date: 13th April 2026

Prabhu

Mrs. Preeti Ajay Prabhu
Whole Time Director
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Place: Pune
Date: 13th April 2026



Jaymal

Ms. Mayura Dilip Darvekar
CFO
PAN: ATBPD3401C
Place: Pune
Date: 13th April 2026

Pratankumar

Mr. Vaibhav Nandkumar Salunkhe
Company Secretary
Mem No.: 72123
Place: Pune
Date: 13th April 2026

1 Corporate Information

The Company was originally incorporated in India on February 04, 2013 as Adisoft Technologies Private Limited, a Private Limited company, under the provisions of the Companies Act, 2013. Pursuant to the approval of the shareholders and in accordance with applicable provisions of the Companies Act, 2013, the Company was converted into a Public Limited Company during the year. Consequent to such conversion, the name of the Company was changed to Adisoft Technologies Limited, and a amended certificate of incorporation was issued by the Registrar of Companies with effect from 17th October 2025.

The Company is engaged in the business of providing Digital automation solution to automotive & non-automotive industry. It is classified as Domestic Company and is registered at Registrar of Companies, with its registered office at Prathamesh Complex & Trading, Plot No. PAP-BG-102, 103, 104 & 105, 1st and 2nd Floor, MIDC Chinchwad Industrial Area, Bhosari I.E., Pune, Maharashtra, India, 411026. The CIN of the Company is U31108PN2013PLC146157.

2 Basis of Preparation

The Consolidated Interim Financial Statements of the Company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The Company has prepared these Consolidated Interim Financial Statements to comply in all material aspects with the Accounting Standards notified under section 133 of the Companies Act, 2013 ("the Act"), read together with the Companies (Accounting Standards) Rules, 2021 and presentation requirements of Division I of Schedule III to the Companies Act 2013. The Consolidated Interim Financial Statements have been prepared on an accrual basis and under the historical cost convention derivatives financial instruments which have been measured at fair value.

The Consolidated Interim Financial Statements are presented in Indian Rupees which is also the functional currency of the Company and all values are rounded to the nearest Lakhs, except when otherwise indicated. The Company has prepared the Consolidated Interim Financial Statements on the basis that it will continue to operate as a going concern.

3 Summary of Significant Accounting Policies

(a) Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

(b) Current–non-current classification

All assets and liabilities are classified into current and non-current

Assets:

An asset is classified as current when it satisfies any of the following criteria:

- it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
- it is held primarily for the purpose of being traded;
- it is expected to be realised within 12 months after the reporting date; or
- it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion of non-current financial assets.

All other assets are classified as non-current.

Liabilities:

A liability is classified as current when it satisfies any of the following criteria:

- it is expected to be settled in the Company's normal operating cycle;
 - it is held primarily for the purpose of being traded;
 - it is due to be settled within 12 months after the reporting date; or
 - the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.
- Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current liabilities include current portion of non-current financial liabilities.

All other liabilities are classified as non-current.

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. The operating cycle of the Company is less than 12 months.

(c) Tangible Assets

Property, Plant and Equipment

- Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.
- Subsequent expenditure related to an item of property, plant and equipment is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing property, plant and equipment, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the Statement of profit and loss for the period during which such expenses are incurred.
- Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of profit and loss when the asset is derecognized.
- The Company identifies and determines cost of each component/part of the asset separately, if significant to the total cost of the asset having useful life that is materially different from that of the remaining life.



Adisoft Technologies Limited
Notes to Interim Consolidated Financial Statements for the period ended October 31, 2025
(d) Depreciation on Property, Plant and Equipment

Depreciation on property, plant and equipment is calculated as per Written Down Value (WDV) method using the rates arrived at based on the useful lives estimated by the management which is in line with Schedule II of Companies Act 2013. The identified components are depreciated separately over their useful lives; the remaining components are depreciated over the life of the principal asset.

The Company has used the following estimates to provide depreciation on its capital assets:

Type of asset	Useful life estimated by management (in years)	Useful life as per Schedule II (in years)
Motor Car	8 Years	8 Years
Plant and equipments	15 Years	15 Years
Office equipments	5 Years	5 Years
Computers	3 Years	3 Years
Furniture & fixtures	10 Years	10 Years

(e) Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

Sale of Goods

Revenue from sale of goods in the course of ordinary activities is recognized when property in the goods or significant risks and rewards of their ownership are transferred to the customer and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods and regarding its collection. Revenue from sale of goods is presented net of returns and applicable trade discounts and allowances.

Sale of Services

Income from other services is recognized as and when the services are rendered based on contractual terms and conditions

Interest Income

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "Other income" in the Statement of Profit and Loss.

(f) Inventories

Inventories which comprise of stock-in-trade are carried at the lower of cost and net realizable value.

Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

Cost of inventories comprises all costs of purchase and other costs incurred in bringing the inventories to their present location and condition. In determining the cost, specific-identification method is used. The comparison of cost and net realizable value is made on an item-by-item basis.

In view of the rapid technological upgradation and obsolescence of systems and components, the Company follows a prudent policy whereby inventories lying in stock for a period exceeding 365 days from the date of purchase are considered to have no realisable value and are accordingly valued at Nil.

(g) Foreign Currency transactions and balances

(i) Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Conversion

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Non-monetary items, which are measured at fair value or other similar valuation denominated in a foreign currency, are translated using the exchange rate at the date when such value was determined.

(iii) Exchange Differences

Exchange differences arising on the settlement of monetary items or on reporting Company's monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognised as income or as expenses in the year in which they arise.

(h) Employee Benefits

Employee benefits payable wholly within twelve months of rendering the service are classified as short term employee benefits. These benefits include salaries and wages, bonus and ex-gratia. The undiscounted amount of short-term employee services is recognized as an expense as the related service is rendered by employees. Provision for Gratuity is determined on accrual basis on the basis of actuarial valuation.

(i) Leases

Leases under which Company assumes substantially all the risks and rewards of ownership are financial lease.

Assets acquired under leases other than finance lease are classified as operating lease. The total lease rentals (including scheduled rental increases) in respect of an assets taken on operating lease are charged to the Statement of Profit and Loss on a straight line basis over the lease term unless another systematic basis is more representative of the time pattern of the benefit. Initial direct cost incurred specifically for an operating lease are deferred and charged to the Statement of Profit and Loss over the lease term.



(j) Income Taxes

Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the income-tax law) and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period). Income-tax expenses are recognized in Statement of Profit or Loss.

(i) Current Taxes

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates and tax laws.

(ii) Deferred Taxes

Deferred tax is recognized in respect of timing differences between taxable income and accounting income i.e. differences that originate in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date.

Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets are reviewed as 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 realized.

(k) Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

(l) Provisions and Contingent Liabilities

A provision is recognized when the Company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

(m) Cash and Cash Equivalents

Cash and cash equivalents for the purpose of cash flow statement comprise of cash at bank and in hand and short term investments with an original maturity of three months or less.



4. Share Capital

	As at October 31, 2025	As at March 31, 2025
Authorised		
20000000 equity shares of INR 10 each (PY : 10000 equity shares of INR 10 each)	2,000	1
	<u>2,000</u>	<u>1</u>
Issued, Subscribed & paid up shares		
12010000 equity shares of INR 10 each (fully paid up)	1,201	1
PY : 10000 equity shares of INR 10 each (fully paid up)	<u>1,201</u>	<u>1</u>

During the year, the Authorised Share Capital of the Company was increased from 1,00,000 divided into 10000 equity shares of INR 10 each to INR 20,00,00,000 divided into 20000000 equity shares of INR 10 each, pursuant to the approval of the shareholders obtained at the ordinary resolution in the Extraordinary General Meeting held on 22nd August 2025 and in accordance with the provisions of the Companies Act, 2013. The required filings were made with the Registrar of Companies.

(a) Reconciliation of the shares outstanding at the end of the 30th October, 2025:

Equity Shares	October 31, 2025		March 31, 2025	
	No of shares	Amount	No of shares	Amount
At the beginning of the year	10000	1	10000	1
Allotment of Bonus Shares during the year	12000000	1,200	-	-
Outstanding at the end of the year	12010000	1,201	10000	1

(b) Rights, Preferences and restrictions attached to Equity shares

The Company has only one class of equity shares having a par value of INR 10 per share. Each shareholder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of the Shareholder	October 31, 2025		March 31, 2025	
	Number	% of holding	Number	% of holding
Ajay Prabhu	8406960	69.99%	7000	70.00%
Preeti Prabhu (Equity shares of INR 10 each fully paid)	3602990	29.99%	3000	30.00%

As per records of the Company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents legal ownerships of shares.

(d) Details of shares held by Promoters for the period ended 30th October 2025 and changes during the previous year

Name of the Promoter	% change during the year	October 31, 2025		March 31, 2025	
		Number	% of holding	Number	% of holding
Ajay Prabhu	119999.43%	8406960	69.99%	7000	70.00%
Preeti Prabhu	119999.67%	3602990	29.99%	3000	30.00%

During the year, pursuant to the bonus issue, the number of equity shares held by the shareholders increased proportionately. Accordingly, while there was a significant increase in the absolute number of shares held (ranging from approximately 1,20,000% increase), the percentage shareholding of the shareholders remained substantially unchanged.

- (e) During the year, the Company has issued 1200:1 bonus equity shares to the existing equity shareholders of the Company by capitalization of Free Reserves, in accordance with the provisions of the Companies Act, 2013. Pursuant to the approval of the shareholders obtained at the Extra-Ordinary General Meeting held on 04th October 2025, the Company allotted 12000000 equity shares of INR 10 each, aggregating to INR 12,00,00,000 as fully paid-up bonus shares. Consequently, the paid-up equity share capital of the Company increased from INR 1,00,000 to INR 12,01,00,000. The bonus issue did not involve any outflow of cash.



Adisoft Technologies Limited
Notes to Interim Consolidated Financial Statements for the period ended October 31, 2025
(All amounts in INR in Lakhs, unless otherwise stated)

5 Reserves & Surplus

	As at October 31, 2025	As at March 31, 2025
Surplus in Profit & Loss Account		
Balance as at the beginning of the year	4,940	3,324
Less: On Issue of Bonus Shares (Refer Note: 4e)	1,200	
Surplus transferred from Statement of Profit & Loss	394	1,616
Loss for the year		
Balance as at the end of the year	4,134	4,940

6 Long Term Borrowings

	As at October 31, 2025	As at March 31, 2025
Borrowings		
a. Term Loan from Bank		
Indian rupee loan from banks (secured)	799	569
	799	569

1) Business loans from HDFC Bank of INR 800 Lakhs (Loan account Number 163941267) carries interest rate of 09.50% is repayable in 48 monthly instalments commencing from October 06, 2025 and the last instalment is due on August 06, 2029. Outstanding as on October 31, 2025 is INR 772 Lakhs (Short Term+Long Term)

Business loan is secured against the following:

- a) Fixed Deposit of ₹427 Lakhs (FD A/c No. 50301021537548) opened with HDFC on 15-08-2025 and maturing on 16-08-2026 at interest rate of 6.15%
b) Fixed Deposit of ₹261 Lakhs (FD A/c No. 50301035773318) opened with HDFC on 12-09-2025 and maturing on 13-09-2026 at interest rate of 6.25%

2) Term loan from HDFC Bank of INR 590 Lakhs (Loan account Number 85359090) carries interest rate of 8.71% as on October 31, 2025 is repayable in 90 monthly instalments commencing from June 07, 2021 and the last instalment is due on November 07, 2028. Outstanding as on October 31, 2025 is INR 289 Lakhs (Short Term+Long Term)

Term loan is secured against the following:

Primary Security

- a) Industrial property bearing Plot no. B, Pimpri, Pune, H Block-411058, Bhosari MIDC.
b) Other Current Assets, Fixed Deposits.

Collateral Security

- a) Personal guarantee of all Directors and major shareholders.

7 Short term Borrowings

	As at October 31, 2025	As at March 31, 2025
Loans repayable on demand from banks (Secured)		
Overdraft facility from Bank	700	1,700
Current portion of long-term Borrowing (refer note (a) of schedule 6)	262	367
	962	2,067
Loans and advances from related parties- Unsecured		
Ajay Prabhu	137	137
Priiti Prabhu	70	70
	207	207
	1,169	2,274

1) Cash Credit from State Bank of India (account number- 39681499049) carries interest rate of 9.95% p.a with a total limit of INR 700 Lakhs. Outstanding as on October 31, 2025 is INR 700 Lakhs. The cash credit is repayable on demand and the same secured against Primary security of Stock, Trade Receivables and Movable Plant and Machineries alongwith collateral security of Bank Deposit in core of INR 147 Lakhs.



Adisoft Technologies Limited
Notes to Interim Consolidated Financial Statements for the period ended October 31, 2025
(All amounts in INR in Lakhs, unless otherwise stated)

8 Long Term Provisions

	As at October 31, 2025	As at March 31, 2025
Provision for Gratuity	47	40
Provision for Leave Encashment	10	16
	<u>57</u>	<u>56</u>

9 Trade payables

	As at October 31, 2025	As at March 31, 2025
Trade payables*	1,980	2,717
	<u>1,980</u>	<u>2,717</u>

* There are no unbilled payables as at 31st October 2025

Trade Payables Ageing Schedule

As at October 31, 2025						
October 31, 2025	Outstanding for following periods from due date of payment					Total
Particulars	Not Due	Less than 1 Year	1 to 2 Years	2-3 Years	More than 3 Years	
Total outstanding dues of micro enterprises and small enterprises	31	0	-	-	-	31
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,533	362	52	2	-	1,949
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
	<u>1,564</u>	<u>362</u>	<u>52</u>	<u>2</u>	<u>-</u>	<u>1,980</u>

As at March 31, 2025						
March 31, 2025	Outstanding for following periods from due date of payment					Total
Particulars	Not Due	Less than 1 Year	1 to 2 Years	2-3 Years	More than 3 Years	
Total outstanding dues of micro enterprises and small enterprises	163	12	0	-	-	175
Total outstanding dues of creditors other than micro enterprises and small enterprises	2,174	261	104	2	-	2,541
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
	<u>2,336</u>	<u>274</u>	<u>105</u>	<u>2</u>	<u>-</u>	<u>2,717</u>



Adisoft Technologies Limited
Notes to Interim Consolidated Financial Statements for the period ended October 31, 2025
(All amounts in INR in Lakhs, unless otherwise stated)

10 Short Term Provisions

	As at	
	October 31, 2025	March 31, 2025
Provision for Income Tax	122	577
Provision for Expenses	93	45
Provision for Gratuity	5	5
Provision for Leave encashment	2	3
	222	629

11 Other Current Liabilities

	As at	
	October 31, 2025	March 31, 2025
Advance from Customers	61	6
Reimbursement to Employees Payable	11	59
Salary Payable*	152	109
<u>Statutory Dues Payable</u>		0
- TDS	12	57
- Profession Tax	0	0
- Provident Fund	7	6
- ESIC	1	0
- GST	1	262
-LWF	-	-
	245	500

*Note: Salary Payable includes an amount of INR 85 Lakhs representing outstanding salary payable to directors relating to the previous year's, which remains unpaid as at the reporting date 31 October 2025.



Adisoft Technologies Limited
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(All amounts in INR in Lakhs, unless otherwise stated)

12 Property, Plant and Equipment

	Computer	Furniture & Fixture	Motor Car	Office Equipment	Plant & Machinery	Land	Building	Total
Gross Block								
As on April 1, 2024	19	36	66	3	1	997	-	1,122
Additions for the year	4	3	-	6	-	-	-	13
Disposals	-	-	-	-	-	-	-	-
As at March 31, 2025	23	40	66	9	1	997	-	1,135
Additions till 31 October 25	10	4	-	4	-	-	-	18
Disposals	-	-	-	-	-	-	-	-
As at October 31, 2025	33	43	66	14	1	997	-	1,154
Depreciation								
As on April 1, 2024	17	17	42	2	0	-	-	79
For the year	2	5	7	3	0	-	-	18
Disposals	-	-	-	-	-	-	-	-
As at March 31, 2025	19	23	50	5	0	-	-	97
For the period till 31 October 25	4	3	3	2	0	-	-	13
Disposals	-	-	-	-	-	-	-	-
As at October 31, 2025	24	26	52	7	0	-	-	109
Net Block								
As at March 31, 2025	4	17	16	5	0	997	-	1,039
As at October 31, 2025	10	17	14	7	0	997	-	1,044
Capital work-in-progress								
Balance as at 1 April 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Assets capitalised during the year	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
As at March 31, 2025	-	-	-	-	-	-	-	-
Balance as at 1 April 2025	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	138	138
Assets capitalised during the year	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
As at October 31, 2025	-	-	-	-	-	-	138	138

Notes:

1. The Company has not revalued any property, plant and equipment during the year.

2. Capital work-in-progress ageing schedule

Particulars	Amount in capital work-in-progress for a period of			Total
	Less than 1 year	1-2 years	2-3 years More than 3 years	
Projects in progress	138	-	-	138
Projects temporarily suspended	-	-	-	-



13 Non Current Investments

	As at October 31, 2025	As at March 31, 2025
Investment in Equity Instruments		
AIOI Systems India Private Limited		
(i). Cost of Investment - (8,40,000 Equity Shares of Rs 10 each, fully paid) (P.Y - 8,40,000 Equity Shares of Rs 10 each, fully paid)	84	84
(ii) Share of Post Acquisition Profit / (Losses)	73	69
	157	153

The Company is holding 24% of the Shares of AIOI Systems India Private Limited, incorporated in India as October 31, 2025. (P.Y. - 24%)

* Details of Investment in Associates are as follows

Name of Company	Number of Shares	Original Cost of Investment	Goodwill/ (Capital Reserve)	Accumulated Profit/(Loss) as at 31.10.2025	Carrying amount of investment as on 31.10.2025
AIOI Systems India Private Limited	8,40,000	84		73	157
Previous Years	8,40,000	84	-	69	153

14 Long Term loans and Advances

	As at October 31, 2025	As at March 31, 2025
Employee Advances	56	59
	56	59

15 Deferred tax assets (net)

	As at October 31, 2025	As at March 31, 2025
Deferred tax assets	26	30
	26	30

16 Other Non Current Assets

	As at October 31, 2025	As at March 31, 2025
Security Deposits	59	58
	59	58

17 Inventories

	As at October 31, 2025	As at March 31, 2025
Stock in Trade	2,515	1,648
	2,515	1,648



Adisoft Technologies Limited

Notes to Interim Consolidated Financial Statements for the period ended October 31, 2025

(All amounts in INR in Lakhs, unless otherwise stated)

18 Trade Receivables

	As at October 31, 2025	As at March 31, 2025
Unsecured, Considered Good *		
Outstanding for a period exceeding 6 months	49	55
Others	2,506	5,558
	2,556	5,613
	-	-

* There are no unbilled reveune as at 31st October 2025.

Trade receivable ageing schedule

October 31,2025

Particulars	Outstanding for following periods from due date of payment					Total
	< 6m	6 M - 1 Year	1 - 2 Years	2-3 Years	> 3 Years	
Undisputed trade receivables						
- considered Good	2,506	42	7	-	-	2,556
- considered Doubtful	-	-	-	-	-	-
Disputed trade receivables						
- considered Good	-	-	-	-	-	-
- considered Doubtful	-	-	-	-	-	-
Provision on Doubtful Debts						
Total	2,506	42	7	-	-	2,556
Unbilled Revenue	-	-	-	-	-	-
Total	2,506	42	7	-	-	2,556

March 31,2025

Particulars	Outstanding for following periods from due date of payment					Total
	< 6m	6 M - 1 Year	1 - 2 Years	2-3 Years	> 3 Years	
Undisputed trade receivables						
- considered Good	5,558	30	25	-	-	5,613
- considered Doubtful	-	-	-	-	-	-
Disputed trade receivables						
- considered Good	-	-	-	-	-	-
- considered Doubtful	-	-	-	-	-	-
Provision on Doubtful Debts						
Total	5,558	30	25	-	-	5,613
Unbilled Revenue	-	-	-	-	-	-
Total	5,558	30	25	-	-	5,613



Adisoft Technologies Limited
Notes to Interim Consolidated Financial Statements for the period ended October 31, 2025
(All amounts in INR in Lakhs, unless otherwise stated)

19 Cash & Bank Balances

	As at October 31, 2025	As at March 31, 2025
Cash and cash equivalents		
Balances with banks	19	793
Cash in hand	2	1
Bank deposits	2,543	1,584
	<u>2,564</u>	<u>2,378</u>

20 Short term loans and advances

	As at October 31, 2025	As at March 31, 2025
Prepaid Expenses	16	8
Balances with Government Authorities		
GST Receivable - Input Tax Credit	79	9
Advance Tax	275	400
Tax Collected at source	-	0
Tax Deducted at source	69	155
GST TDS Received	-	2
	<u>439</u>	<u>574</u>

21 Other Current assets

	As at October 31, 2025	As at March 31, 2025
Advance to Suppliers	101	4
Accrued Interest from fixed deposits with bank	131	108
Retention Money	21	21
	<u>253</u>	<u>133</u>

22 Revenue From Operation

	For the period ended October 31, 2025	For the year ended March 31, 2025
From automation solutions		
Export	3	397
Domestic (Parts Sales)	2,869	6,931
Service Income	420	1,869
From trading of automation products		
Domestic (Parts Sales)	2,077	3,837
Other operating revenues	118	137
	<u>5,487</u>	<u>13,172</u>

23 Other Income

	For the period ended October 31, 2025	For the year ended March 31, 2025
Interest Income		
Interest on FD	76	123
Interest on Income Tax	-	2
Interest from Others	-	0
Excess Provision of Warranty Written Back	0	72
Sundry Balance written off	1	-
Excess Provision of Leave Encashment Written Back	6	-
	<u>84</u>	<u>197</u>

24 Purchases of Stock in Trade

	For the period ended October 31, 2025	For the year ended March 31, 2025
Purchase of Material	4,531	9,317
Purchase of Consumables	37	2
	<u>4,568</u>	<u>9,319</u>

25 Changes In Inventories

	For the period ended October 31, 2025	For the year ended March 31, 2025
Opening Balance	1,648	1,392
Less : Closing Balance	(2,515)	(1,648)
	<u>(867)</u>	<u>(256)</u>



Adisoft Technologies Limited
Notes to Interim Consolidated Financial Statements for the period ended October 31, 2025
(All amounts in INR in Lakhs, unless otherwise stated)

26 Employee Benefit Expenses

	For the period ended October 31, 2025	For the year ended March 31, 2025
Salary, Wages and Bonus	468	702
Director's Remuneration	26	102
Contribution to Provident Fund and Other Funds	49	74
Gratuity - Refer Note 34	8	45
Leave Encashment	-	19
Staff Welfare Expenses	53	42
	604	984

27 Finance Cost

	For the period ended October 31, 2025	For the year ended March 31, 2025
Interest on working capital loan	102	129
Bank Charges	9	11
Interest on Statutory Dues	19	-
	130	139

28 Other expenses

	For the period ended October 31, 2025	For the year ended March 31, 2025
Audit Fees-- Refer Note below	4	10
Advertisement Exp	1	-
Commission Expenses	-	60
Electricity and Water Expenses	7	6
Insurance	26	25
Communication Expenses	1	7
Sundry Balances written off	-	13
Office expenses	22	41
Postage and Courier Charges	13	15
Rates and Taxes	0	24
Professional Fees	108	366
Rent	89	60
Repairs and maintenance exp	14	14
Site Expenses	33	22
Transport Charges	38	48
Travelling and Conveyance	88	124
CSR Expenses- Refer Note below	30	19
Donation	12	23
Contractual Expenses	67	136
Foreign Exchange Loss	2	1
ROC Charges	22	-
	576	1,013

CSR Expenses	For the period ended October 31, 2025	For the year ended March 31, 2025
a Gross amount required to be spent by the Company during the year*	30	18
b Amount approved by the Board to be spent during the year	-	18
c Amount spent during the year ending on 31 October, 2025:		
i. Construction/acquisition of any asset	-	-
ii. On purposes other than (i) above	13	19
d Details related to spent / unspent obligations:		
i. Contribution to Public Trust	-	-
ii. Contribution to Charitable Trust	13	19
iii. Unspent amount in relation to:	-	-
- Ongoing project	17	-
- Other than ongoing project	-	-

* The gross amount required to be spent by the Company on CSR activities for the financial year 2025-26 amounts to INR 29 Lakhs. As the CSR obligation relates to the full financial year, the expenditure is required to be incurred by the end of the financial year. As at 31 October 2025, the Company has spent INR 12 Lakhs and is in the process of undertaking further eligible CSR activities. The management expects that the prescribed CSR amount will be spent within the timelines specified under the Companies Act, 2013.

Payment to Auditor	For the period ended October 31, 2025	For the year ended March 31, 2025
Statutory Audit Fees	4	10
Tax Audit Fees	-	1
	4	10



Adisoft Technologies Limited
Notes to Interim Consolidated Financial Statements for the period ended October 31, 2025
(All amounts in INR in Lakhs, unless otherwise stated)

29 Earning Per Share (EPS)

Basic earnings per share is calculated by dividing the net profit after tax for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

During the period, the Company has issued bonus equity shares. In accordance with AS 20, the weighted average number of equity shares outstanding for all the periods presented has been adjusted retrospectively to give effect to the bonus issue, as the bonus shares do not result in any change in the resources of the Company. The Company does not have any dilutive potential equity shares. Accordingly, diluted earnings per share is the same as basic earnings per share.

	As at October 31, 2025	As at March 31, 2025
Basic Earnings Per Share		
Net profit after tax for calculation of basic EPS	394	1,616
Weighted average number of equity shares in calculating basic EPS	12,010,000	12,010,000
Nominal value of shares (in Rs.)	10	10
	<u>3.28</u>	<u>13.46</u>
Diluted Earnings Per Share		
Net profit after tax for calculation of EPS	394	1,616
Weighted average number of equity shares in calculating EPS	12,010,000	12,010,000
Nominal value of shares (in Rs.)	10	10
	<u>3.28</u>	<u>13.46</u>

30 Expenditure and earnings in foreign currency

a) Expenditure in foreign currency (on accrual basis)

	For the period ended October 31, 2025	For the year ended March 31, 2025
Import of Goods (In INR)	0	13

b) Earnings in foreign currency (on accrual basis)

	For the period ended October 31, 2025	For the year ended March 31, 2025
Export of Goods (In INR)	3	397

31 Details of dues to micro and small enterprises as defined under the MSMED Act, 2006

The Company has compiled this information based on intimations received from the suppliers of their status as Micro or Small Enterprises and / or its registration with the appropriate authority under the Micro, Small and Medium Enterprises Development Act, 2006.

	As at October 31, 2025	As at March 31, 2025
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year		
Principal amount due to micro and small enterprises	0	175
Interest due on above	0	6

The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.

The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006.

The amount of interest accrued and remaining unpaid at the end of each accounting year.*

The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006.

The parties registered under Micro Small and Medium Enterprise Development Act (MSMED), 2006 are identified based on the information available with the Company and relied upon by the auditors.

* Interest payable as per section 16 of Micro Small and Medium Enterprise Development Act (MSMED), 2026 amounting to INR 0.00331 (2025 : INR 6 Lakhs) is not accrued in the books of accounts as per the terms with such MSME vendors.

32 Contingent liability

(a) As at October 31, 2025 the Company has contingent Liabilities of INR Nil (October 31, 2025 : INR Nil)

(b) There are no pending or potential litigations by/ against the Company



33. Related party disclosure

(i) Names of related parties and related party relationships

a. Related parties under AS 18 with whom transactions have taken place during the year

Sr. No.	Name of the Related Party	Relation
1	Mr. Ajay Chandrashekhar Prabhu	Key Managerial Personnel
2	Mrs. Preeti Ajay Prabhu	
3	Ms. Mayura Dilip Darvekar (w.e.f. 13-09-2025)	
4	Mr. Shashikant Vinayakrao Magdum (w.e.f. 22-08-2025)	
5	Mr. Pratik Rajendra Kabra (w.e.f. 15-09-2025)	
6	Mr. Sachin Santoshkumar Jain (w.e.f. 15-09-2025)	
7	Mr. Vaibhav Nandkumar Salunkhe (w.e.f. 13-09-2025)	
8	Mr. Chandrashekhar Subanna Prabhu	Relative of Key Managerial Personnel
9	Mrs. Prabhadevi Chandrashekhar Prabhu	
10	Mr. Sagar Dilip Dale (w.e.f. 13-09-2025)	
11	Mrs. Pournima Prakash Dalal	Associate Company
12	AIOI Systems India Private Limited	

(ii) Related party transactions

The following table provides details of the total amount of transactions entered into with related parties during the relevant period, computed with effect from the date on which the respective parties became related parties, in accordance with the provisions of the applicable Act.

(a) Transactions during the year

	As at October 31, 2025	As at March 31, 2025
Remuneration Paid		
Mr. Ajay Chandrashekhar Prabhu	13	51
Mrs. Preeti Ajay Prabhu	13	51
Ms. Mayura Dilip Darvekar	3	-
Mr. Vaibhav Nandkumar Salunkhe	1	-
Rent Paid		
Mr. Chandrashekhar Subanna Prabhu	1	2
Commission Paid		
Mrs. Prabhadevi Chandrashekhar Prabhu	-	7
Mrs. Pournima Prakash Dalal	-	7
Professional Fees		
Mr. Sagar Dilip Dale	2	-
Mr. Shashikant Vinayakrao Magdum (Urja Management)	2	-
Travelling Expenses		
Mr. Shashikant Vinayakrao Magdum (Urja Management)	0	-
Reimbursement of Statutory Dues		
Mr. Sagar Dilip Dale	173	-
Reimbursement of Expenses		
Mr. Ajay Chandrashekhar Prabhu	7	4
Mr. Shashikant Vinayakrao Magdum (Urja Management)	0	-
Loans taken during the year (net of repayment)		
Mr. Ajay Chandrashekhar Prabhu	-	10
Mrs. Preeti Ajay Prabhu	-	-
Purchase of goods		
AIOI Systems India Private Limited	178	171
Sale of Goods		
AIOI Systems India Private Limited	-	45
Sale of Services		
AIOI Systems India Private Limited	1	2

(b) Balance outstanding at the period end as on 31 October 2025

	As at October 31, 2025	As at March 31, 2025
Payable		
Mr. Ajay Chandrashekhar Prabhu	30	81
Mrs. Preeti Ajay Prabhu	86	81
Mr. Chandrashekhar Subanna Prabhu	1	-
Mr. Sagar Dilip Dale	2	-
Ms. Mayura Dilip Darvekar	-	-
Mr. Vaibhav Nandkumar Salunkhe	-	-
Loan Payable		
Mr. Ajay Chandrashekhar Prabhu	137	137
Mrs. Preeti Ajay Prabhu	70	70
AIOI Systems India Private Limited - Creditors	174	26
AIOI Systems India Private Limited - Debtors	-	1
AIOI Systems India Private Limited - Investment in Shares	84	84

*The remuneration to the key managerial personnel does not include the provisions made for gratuity and leave benefits, as they are determined on an actuarial basis for the company as a whole.



Adisoft Technologies Limited

Notes to Interim Consolidated Financial Statements for the period ended October 31, 2025

(All amounts in INR in Lakhs, unless otherwise stated)

**34. Disclosures in Accordance with Revised AS-15 on "Employee Benefits"
Defined Benefit Plans- Gratuity**

i) The following figures are as per actuarial valuation, as at the Balance Sheet date, carried out by an Independent Actuary

	As at October 31,2025	As at March 31,2025
Opening Present Value of Obligation	44	35
Interest Cost	2	2
Current Service Cost	8	13
Benefits Paid/Settlement credit	(1)	(0)
Actuarial (Gain)/ Loss	(2)	(6)
Closing Present Value of Obligation	52	44

ii) **Amount recognised in the Balance Sheet**

	As at October 31,2025	As at March 31,2025
Present Value of Obligation at end of period	52	44
Fair Value of Plan Assets at end of period	-	-
Surplus/(deficit)	(52)	(44)
Current Liability	5	5
Non Current Liability	47	40
Net asset/(Liability) recognised in balance sheet	(52)	(44)

iii) **Expenses recognised in the Statement of Profit and Loss**

	As at October 31,2025	As at March 31,2025
Current Service Cost	8	13
Past Years Service Cost Expenses Recognised in Current Year	-	-
Interest Cost	2	2
Net Actuarial (Gain) / Loss	(2)	(6)
Expenses recognised in the Statement of Profit & Loss	8	10

iv) **Following are the principal actuarial assumptions used as at the Balance Sheet date**

	As at October 31,2025	As at March 31,2025
Discount Rate	6.50%	6.60%
Rate of increase in compensation levels	10.00%	10.00%

The estimates of future salary increase considered in actuarial valuation takes into account inflation, seniority, promotion and other relevant factors



Adisoft Technologies Limited**Notes to Interim Consolidated Financial Statements for the period ended October 31, 2025***(All amounts in INR in Lakhs, unless otherwise stated)***35. Operating lease : Company as lessee**

The Company has entered into lease arrangements for its office premises. The existing non cancellable period is 60 months. Lease payments recognized in the Statement of Profit & Loss account for the period ending October 31, 2025 is amounting to INR 60 Lakhs.

Future minimum rentals payable under non-cancellable operating lease are as follows* -

	For the period ended October 31,2025	For the year ended March 31,2025
Within one year	93	25
After one year but not more than five years	34	42
More than five years		-

*Disclosure is based on contractual cash flows as per the agreement.

36. Disclosures relating to warranty provision (as per Accounting Standard 29 - Provisions, Contingent Liabilities and Contingent Assets)

The Company provides warranties on its products wherein it undertakes to reimburse to its customers the cost of items that fail to perform satisfactorily during the warranty period. Provision made as at 31 October 2025 represents the amounts of expected cost of meeting such obligations of rectifications / replacement for the last 1 year sale from the date of Sales Invoice. The timing and amount of cash flows that will arise from these matters will be determined at the time of receipt of claims from customers.

	For the period ended October 31,2025	For the year ended March 31,2025
At the commencement of the year	28	99
Provisions made during the year	12	28
Excess provision written back during the year	-13	-99
Provision utilised during the year	-0	-72
At the end of the year	28	28

Provision for warranties : A provision is estimated for expected warranty claims in respect of products sold during the year on the basis of a technical evaluation and past experience regarding failure trends of products and costs of rectification or replacement.

37. Investment in associate company in Consolidated Interim Financial Statements

As per AS 23 – Accounting for investments in associates, an investment in an associate company should be accounted for in Consolidated Interim Financial Statements under the equity method. Under the equity method, the investment is initially recorded at cost, identifying any goodwill/capital reserve arising at the time of acquisition and the carrying amount is increased or decreased to recognize the investor's share of the profits or losses of the investee after the date of acquisition. Distributions received from an investee reduce the carrying amount of the investment. Adjustments to the carrying amount may also be necessary for alterations in the investor's proportionate interest in the investee arising from changes in the investee's equity that have not been included in the statement of profit and loss. Such changes include those arising from the revaluation of fixed assets and investments, from foreign exchange translation differences and from the adjustment of differences arising on amalgamations.

An investment in an associate is accounted for under the equity method from the date on which it falls within the definition of an associate. On acquisition of the investment, any difference between the cost of acquisition and the investor's share of the equity of the associate is described as goodwill or capital reserve, as the case may be. Goodwill/ capital reserve arising on the acquisition of an associate by an investor should be included in the carrying amount of investment in the associate but should be disclosed separately. The carrying amount of investment in an associate should be reduced to recognize a decline, other than temporary, in the value of the investment, such reduction being determined and made for each investment individually.



Adissoft Technologies Limited
Notes to Interim Consolidated Financial Statements for the period ended October 31, 2025
(All amounts in INR in Lakhs, unless otherwise stated)

38 Accounting Ratios

Sr. No.	Particulars	Numerator	Denominator	Numerator (INR)	Denominator (INR)	Ratios 2025-26	Ratios 2024-25	Variance %	Reasons of Variance (more than 25%)
a)	Current Ratio	Current Assets	Current Liabilities	8,327	3,616	2.30	1.69	36.20%	Refer note below
b)	Debt-Equity Ratio	Total Debt	Total Equity	1,968	5,335	0.37	0.58	-36.76%	Refer note below
c)	Debt Service Coverage Ratio	Net Profit after taxes + Depreciation + Interest on Long Term Loans	term loan payable or paid during the year	508	1,064	0.48	0.63	-24.32%	Refer note below
d)	Return on Equity Ratio	Net Income	Total Avg. Equity	394	5,138	0.08	0.33	-76.63%	Refer note below
e)	Inventory Turnover Ratio	Cost of Goods Sold	Avg. Inventory	3,701	2,082	1.76	5.96	-70.19%	Refer note below
f)	Trade Receivables Turnover Ratio	Net Sales	Avg. Trade Receivables	5,487	4,084	1.34	2.73	-50.75%	Refer note below
g)	Trade Payables Turnover Ratio	Total Purchases on Credit - Purchase Returns	Avg. Trade Payables	4,568	2,348	1.95	4.79	-59.41%	Refer note below
h)	Net Capital Turnover Ratio	Net Sales	Avg. Working Capital (CA-CL)	5,487	242	22.69	3.12	628.23%	Refer note below
i)	Net Profit Ratio	Net Profit	Net Sales	394	5,487	0.07	0.12	-40.84%	Refer note below
j)	Return on Capital Employed	Earning before interest and taxes	Capital Employed (Total Equity + Long Term Borrowings)	850	7,303	0.09	0.54	-83.50%	Refer note below

The significant variations observed in certain key financial ratios as compared to the previous annual period are primarily attributable to the fact that the current financial statements pertain to a **seven-month period**, whereas the comparative figures relate to a **twelve-month period**. As a result, income and expense figures for the current period are **not directly comparable** with those of the previous year, leading to percentage changes in ratios. The variations do not indicate any adverse change in the underlying operations or financial position of the Company.



Adisoft Technologies Limited

Notes to Interim Consolidated Financial Statements for the period ended October 31, 2025

(All amounts in INR in Lakhs, unless otherwise stated)

39 Additional Regulatory Information

- (a) The Interim Financial Statements are presented in Indian Rupee ("INR"), which is the Company's functional currency, and all values are rounded to the nearest lakhs upto two decimals, except when otherwise indicated.
- (b) The Company do not have any benami property, where any proceeding has been initiated on or are pending against the Company for holding benami property.
- (c) There are no charges yet to be registered with the Registrar of Companies beyond the statutory period.
- (d) The Company has not been declared a wilful defaulter by any bank or financial institution or other lender (as defined under the Companies Act, 2013) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.
- (e) The Company does not have any transactions with Companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- (f) There is no non-compliance in respect to number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017
- (g) There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.
- (i) The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.
- (j) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the group (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
- (k) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the group shall 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.
- 40 The Company has process to take backup of books of account maintained electronically on a daily basis. The management is taking necessary steps to configure system to ensures that logs of backup for books of account is maintained on daily basis so long as they are required to maintain under applicable statute.
- 41 Previous years figure's have been regrouped/reclassified, where necessary to confirm to this year's classification.

**For KPNB & Associates
Chartered Accountants**


ICAI Firm Registration No. 0136141W


Mr. Basant Kishangopal Porwal
Partner
M.No: 113651
Place: Pune
Date: 13th April 2026
UDIN: 26113651DBQPTK2053




**For and on behalf of the Board of Directors of
Adisoft Technologies Limited**


Mr. Ajay Chandrashekar Prabhu
Managing Director
DIN: 06473412
Place: Pune
Date: 13th April 2026


Mrs. Preeti Ajay Prabhu
Whole Time Director
DIN: 06473413
Place: Pune
Date: 13th April 2026




Mrs. Mayura Dilip Darvekar
CFO
PAN: ATBPD3401C
Place: Pune
Date: 13th April 2026


Mr. Vaibhav Nandkumar Salunkhe
Company Secretary
Mem No.: 72123
Place: Pune
Date: 13th April 2026