

NAME OF ASSESSEE	: AIOI.SYSTEMS INDIA PRIVATE LIMITED		
PAN	: AATCA3948B		
OFFICE ADDRESS	: 406,NIBR CORPORATE PARK, CTS NO.669 670 671, KURLA ANDHERI ROAD, ANDHERI EAST, MUMBAI, MUMBAI, MAHARASHTRA-400072		
STATUS	: PUB NOT INT (PRIVATE LTD)	ASSESSMENT YEAR	: 2025 - 2026
WARD NO	:	FINANCIAL YEAR	: 2024 - 2025
D.O.I.	: 16/03/2020		
EMAIL ADDRESS	: taxreturn@neerajbhagat.com		
OPTED FOR TAXATION U/S 115BAA	: YES		
RETURN	: ORIGINAL		
IMPORT DATE	: AIS : 12-07-2025 12:15 PM	TIS : 12-07-2025 12:15 PM	26AS :
	12-07-2025 12:15 PM		
COMPUTATION DATE	: 15-09-2025 03:08 PM		

DETAILS OF BANK ACCOUNTS

NAME & ADDRESS OF THE BANK BRANCH	IFS CODE	ACCOUNT NO.	TYPE OF ACCOUNT	STATUS
HDFC BANK PIMPRI PUNE	HDFC0000437	5920888885758	CURRENT	

COMPUTATION OF TOTAL INCOME

PROFITS AND GAINS FROM BUSINESS OR PROFESSION 47,27,140

AIOI Systems India Pvt. Ltd

PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT 72,01,666

ADD :

DEPRECIATION DISALLOWED	1,25,971	
DISALLOWED U/S 37	82,207	2,08,178
		74,09,844

LESS :

INTEREST ON FD	19,97,522	
ANY OTHER ALLOWABLE AS DEDUCTION	5,65,607	
ALLOWED DEPRECIATION	1,19,575	-26,82,704
		47,27,140

INCOME FROM OTHER SOURCES

BANK FD INTEREST	19,97,522	19,97,522
TOTAL	19,97,522	

GROSS TOTAL INCOME 67,24,662

TOTAL INCOME 67,24,662

TOTAL INCOME ROUNDED OFF U/S 288A 67,24,660

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 67,24,660 @ 22%	14,79,425
	14,79,425
ADD: SURCHARGE @ 10%	1,47,942
	16,27,367
ADD: HEALTH AND EDUCATION CESS @ 4%	65,095
	16,92,462

LESS TAX DEDUCTED AT SOURCE

SECTION 194C: CONTRACTORS AND SUB-CONTRACTORS	8,513	
SECTION 194A: OTHER INTEREST	1,99,752	
SECTION 194JB: SECTION 194JB	29,000	
SECTION 194Q: SECTION 194Q	65,965	3,03,230
		13,89,232

LESS ADVANCE TAX

0510002 - 75852 - 05-06-2024	6,32,660	
0510002 - 62863 - 04-09-2024	12,00,000	
0510016 - 43865 - 07-12-2024	15,00,000	
0510016 - 08708 - 13-03-2025	17,50,000	50,82,660
		<u>-36,93,428</u>

REFUNDABLE

TAX REFUNDABLE ROUNDED OFF U/S 288B	(36,93,428)
	<u>(36,93,430)</u>

INSTALLMENT WISE INCOME BIFURCATION

SN	Particular	Up to 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
1	NORMAL INCOME	67,24,660	67,24,660	67,24,660	67,24,660	67,24,660	67,24,660
	44AD/44ADA/44AE	0	0	0	0	0	0
	TOTAL NORMAL INCOME	67,24,660	67,24,660	67,24,660	67,24,660	67,24,660	67,24,660
	TOTAL SPECIAL INCOME	0	0	0	0	0	0
	*TOTAL INCOME	67,24,660	67,24,660	67,24,660	67,24,660	67,24,660	67,24,660

INCOME WISE ADVANCE TAX BIFURCATION

SN	Particular	Up To 15/6	Up to 15/9	Up to 15/12	Up to 15/3	Up to 31/3	Total
1	TAX ON NORMAL INCOME	14,79,425	14,79,425	14,79,425	14,79,425	14,79,425	14,79,425
	TAX + SURC + HECESS	16,92,462	16,92,462	16,92,462	16,92,462	16,92,462	16,92,462
	LESS: TDS/ TCS/ Rebate/ Relief/ Credit	3,03,230	3,03,230	3,03,230	3,03,230	3,03,230	3,03,230
	BALANCE TAX	13,89,232	13,89,232	13,89,232	13,89,232	13,89,232	13,89,232
	ADVANCE TAX PERCENTAGE (%)	15%	45%	75%	100%	100%	100%
	ADVANCE TAX LIABILITY	2,08,385	6,25,154	10,41,924	13,89,232	13,89,232	13,89,232

ADVANCE TAX INSTALLMENTS

Installment	Due Date	Due Installment		Minimum Advance Tax to be Paid to avoid Interest u/s 234C		Advance Tax Paid			Interest U/s 234C Payable on	Interest U/s 234C
		%	Amount	%	Amount	Date	Amount	Gross Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(4-9)	(11)
Ist	15-06-2024	15%	2,08,385	12%	1,66,708	05-06-2024	6,32,660	6,32,660	0	0
IInd	15-09-2024	45%	6,25,154	36%	5,00,124	04-09-2024	12,00,000	18,32,660	0	0
IIIRD	15-12-2024	75%	10,41,924	75%	10,41,924	07-12-2024	15,00,000	33,32,660	0	0
IVth	15-03-2025	100%	13,89,232	100%	13,89,232	13-03-2025	17,50,000	50,82,660	0	0

FIXED ASSETS

Block	Rate	WDV as on 01/04/2024	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2025
			More than 180 Days	Less than 180 Days				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MACHINERY AND PLANT	15.00%	26,387.00	0.00	18,644.00	0.00	45,031.00	5,356.00	39,675.00
MACHINERY AND PLANT	40.00%	2,26,807.00	37,890.00	41,700.00	0.00	3,06,397.00	1,14,219.00	1,92,178.00
Total		2,53,194.00	37,890.00	60,344.00	0.00	3,51,428.00	1,19,575.00	2,31,853.00

As per Form 26AS [File Creation Date: 12-07-2025] last imported on 12-07-2025 12:15 PM

Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Name and address of the Deductor	Amount paid /credited	Total tax deducted	B/F Tax	Amount claimed for this year	C/F Tax
194A : Other Interest							
1.	MUMH03189E	HDFC BANK LIMITED	19,97,522	1,99,752	Nil	1,99,752	Nil

	HDFC BANK HOUSE, SENAPATI BAPAT MARG LOWER PAREL, MUMBAI, MAHARASHTRA-400013					
194C : Contractors and sub-contractors						
1.	CHET09554G	TVS MOTOR COMPANY LIMITED CHAITANYA NO.12, KHADER NAWAZ KHAN ROAD, CHENNAI, TAMILNADU-600006	2,56,000	5,120	Nil	5,120 Nil
2.	CHEY03817C	YANMAR ENGINE MANUFACTURING INDIA PRIVATE LIMITED	1,48,200	2,964	Nil	2,964 Nil
3.	MUMN17588E	NIDO MACHINERIES PRIVATE LIMITED	21,450	429	Nil	429 Nil
Total (Section)			4,25,650	8,513	Nil	8,513 Nil
194JB : SECTION 194JB						
1.	CHET09554G	TVS MOTOR COMPANY LIMITED CHAITANYA NO.12, KHADER NAWAZ KHAN ROAD, CHENNAI, TAMILNADU-600006	2,90,000	29,000	Nil	29,000 Nil
194Q : SECTION 194Q						
1.	BLRO06927E	OLA ELECTRIC TECHNOLOGIES PRIVATE LIMITED	25,30,976	2,531	Nil	2,531 Nil
2.	CHET09554G	TVS MOTOR COMPANY LIMITED CHAITANYA NO.12, KHADER NAWAZ KHAN ROAD, CHENNAI, TAMILNADU-600006	2,31,45,438	23,147	Nil	23,147 Nil
3.	CHET15598C	TITAN ENGINEERING & AUTOMATION LIMITED	56,41,529	5,641	Nil	5,641 Nil
4.	CHEY03817C	YANMAR ENGINE MANUFACTURING INDIA PRIVATE LIMITED	5,39,516	539	Nil	539 Nil
5.	DELB08744B	SAMVARDHANA MOTHERSON INTERNATIONAL LIMITED	2,37,226	238	Nil	238 Nil
6.	MUMN17588E	NIDO MACHINERIES PRIVATE LIMITED	29,34,809	2,936	Nil	2,936 Nil
7.	NSKA02681A	ARMSTRONG ROBOTICS & TECHNOLOGIES PRIVATE LIMITED	1,77,68,872	17,786	Nil	17,786 Nil
8.	PNEA20002D	ADISOFT TECHNOLOGIES PRIVATE LIMITED	1,31,48,308	13,147	Nil	13,147 Nil
Total (Section)			6,59,46,674	65,965	Nil	65,965 Nil
Grand Total			6,86,59,846	3,03,230	Nil	3,03,230 Nil

DISALLOWED U/S 37		
Sr. No.	Particulars	Amount
1	INTEREST ON TDS	200
2	INTEREST ON INCOME	82,007
	Total	82,207.00

ANY OTHER ALLOWABLE AS DEDUCTION		
Sr. No.	Particulars	Amount
1	Preliminary expenses allowed u/s 35D	2,26,006
2	Foreign unrealised gain	3,39,601
	Total	5,65,607.00

Details of Turnover as per GSTR-3B (As per AIS)						
Sr. No.	GSTIN	ARN	Date of filing	Return Period	Taxable Turnover	Total Turnover
1	27AATCA3948B1ZI	126240967718734		MAR-2025	1,56,69,718.03	1,56,69,718.03
2	27AATCA3948B1ZI	126240866357539		JAN-2025	1,74,46,575.14	1,74,46,575.14
3	27AATCA3948B1ZI	126240767622709		DEC-2024	63,76,453.72	63,76,453.72
4	27AATCA3948B1ZI	126240671224337		NOV-2024	15,66,192.86	15,66,192.86
5	27AATCA3948B1ZI	126240572640761		OCT-2024	54,28,244.68	54,28,244.68
6	27AATCA3948B1ZI	126240472456141		SEP-2024	63,77,551.80	63,77,551.80
7	27AATCA3948B1ZI	126240289724232		AUG-2024	63,73,182.48	63,73,182.48
8	27AATCA3948B1ZI	126240279669363		JUL-2024	2,15,66,323.07	2,15,66,323.07
9	27AATCA3948B1ZI	126240181443070		JUN-2024	44,31,275.88	44,31,275.88
10	27AATCA3948B1ZI	126240088393015		MAY-2024	1,21,62,840.55	1,21,62,840.55
11	27AATCA3948B1ZI	126240004045503		APR-2024	24,80,093.03	24,80,093.03
Total					9,98,78,451.24	9,98,78,451.24

Details of Taxpayer Information Summary									
S. N.	Information Category	Income Head	Section	Processed Value	Derived Value	As per Computation/I TR	Difference	As per 26AS	Difference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(9)=(8)-(6)
1	Interest from deposit	Other Source	194A	19,97,522.00	19,97,522.00	19,97,522.00	Nil	19,97,522.00	Nil
2	Business receipts	Business		6,66,62,324.00	6,66,62,324.00	0.00	6,66,62,324.00	6,66,62,324.00	6,66,62,324.00
3	GST turnover	Profit & Loss A/c		9,98,78,451.00	9,98,78,451.00	0.00	9,98,78,451.00	6,66,62,324.00	6,66,62,324.00
4	GST purchases	Profit & Loss A/c		2,08,81,643.00	2,08,81,643.00	0.00	2,08,81,643.00	0	0
5	Purchase of time deposits			8,22,95,000.00	8,22,95,000.00	0	0	0	0

AIOL Systems India Pvt. Ltd

CIN:U72900MH2020FTC338892

Office 406, 1Aerocity NIBR Corporate Park Sakinaka CTS No. 669 670 & 671 Andheri East

Mumbai City MH 400072 IN

[E-mail - info@hello-aiol.com](mailto:info@hello-aiol.com) Phone No. +91 22 6601 0406**Balance Sheet as at 31st March,2025**

(Amounts 'Rs. In hundreds)

Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	3,50,000.00	3,50,000.00
(b) Reserves and Surplus	2	3,03,764.72	2,49,346.13
(2) Non-Current Liabilities			
(a) Deferred tax liabilities (Net)			
(3) Current Liabilities			
(a) Trade Payable			
(A) total outstanding dues of micro enterprises and small enterprises;and		3,903.39	3,173.54
(B)total outstanding dues of creditors other than micro enterprises and small enterprises.	3	2,59,906.73	2,65,303.03
(b) Other current liabilities	4	39,860.08	9,843.15
(c) Short-term provisions	5	-	461.05
Total		9,57,434.92	8,78,126.90
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	6		
(i) Property, Plant and Equipment		1,194.28	926.03
(ii) Intangible Assets		351.21	896.83
(b) Long term loan and advances			
(c) Deferred tax assets (Net)	7	194.58	747.26
(d) Other Non current assets	8	9,765.00	9,765.00
(2) Current assets			
(a) Trade receivables	9	1,19,883.95	74,058.25
(b) Inventory	10	88,865.89	2,46,111.88
(b) Cash and cash equivalents	11	6,59,393.11	5,02,856.21
(c) Short-term loans and advances			
(d) Other current assets	12	77,786.90	42,765.44
Total		9,57,434.92	8,78,126.90

Summary of Significant Accounting Policies

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The above notes form an integral part of these Financial Statements

As per our Report of even date attached

For PK Chopra & Company
Chartered Accountants
FRN: 006747N

For and on behalf of
AIOL Systems India Pvt. Ltd

Ruchika Bhagat
Partner, FCA

X
Director

X
Director
Tushar Hazra

Membership No. 096129
Place : New Delhi
Date : 30-08-2025

Ajay Chandrashekhar Prabhu
DIN 06473412
Mumbai, India

DIN 08724929
Kolkata, India

AIOL Systems India Pvt. Ltd

CIN:U72900MH2020FTC338892

Office 406, 1 Aerocity NIBR Corporate Park Sakinaka CTS No. 669 670 & 671 Andheri East

Mumbai City MH 400072 IN

[E-mail - info@hello-aiol.com](mailto:info@hello-aiol.com) Phone No. +91 22 6601 0406**Statement of Profit and Loss for the period 1st April,2024 to 31st March,2025**

Particulars	Note No.	For the Period 1st April, 2024 to 31st March,2025	For the Period 1st April, 2023 to 31st March,2024
I. Revenue from operations	13	10,13,274.92	6,08,600.16
II. Other Income	14	23,371.23	23,880.04
III. Total Income (I + II)		10,36,646.15	6,32,480.20
IV. Expenses:			
Cost of Goods Sold	15	7,88,158.27	3,89,888.24
Employee benefit expenses	16	67,073.33	43,141.50
Financial costs	17	15,826.71	3,409.25
Depreciation and amortization expenses	6	1,259.71	2,053.15
Other expenses	18	92,311.49	73,141.47
Total Expenses		9,64,629.50	5,11,633.61
V. Profit before exceptional and extraordinary items and tax (III - IV)		72,016.65	1,20,846.59
VI. Exceptional Items			
VII. Profit before extraordinary items and tax (V - VI)		72,016.65	1,20,846.59
VIII. Extraordinary Items			
IX. Profit before tax (VII - VIII)		72,016.65	1,20,846.59
X. Tax expense:			
(1) Current tax		16,924.62	30,428.64
(2) Deferred tax	19	552.68	444.37
XI. Profit(Loss) from the period from continuing operations (IX - X)		54,539.36	89,973.59
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		54,539.36	89,973.59
XVI. Earning per equity share:			
(1) Basic	20	1.56	2.57
(2) Diluted		1.56	2.57

Summary of Significant Accounting Policies

21

The above notes form an integral part of these Financial Statements

As per our Report of even date attached

For PK Chopra & Company**Chartered Accountants****FRN: 006747N****Ruchika Bhagat****Partner, FCA****Membership No. 096129****Place : New Delhi****Date : 30-08-2025****For and on behalf of****AIOL Systems India Pvt. Ltd****X****Director****Ajay Chandrashekhhar Prabhu****DIN 06473412****Mumbai, India****X****Director****Tushar Hazra****DIN 08724929****Kolkata, India**

Notes forming part of the financial statements As at 31st March,2025				(Amounts 'Rs. In hundreds)
Note No.	Particulars	As at March 31, 2025	As at March 31, 2024	
1	Share Capital			
	(A). Authorized Share Capital			
	1,05,00,000 Equity shares of Rs. 10/- each	10,50,000	10,50,000	
	(B). Issued, Subscribed and Fully Paid-up Share Capital			
	Opening Shares Capital	3,50,000	3,50,000	
	35,00,000 Equity shares issued during the year of Rs. 10/- each	-	-	
	Closing share Capital	3,50,000	3,50,000	
	(C). Reconciliation of Shares			
	Opening share capital	35,000	35,000	
	Add: Shares issued during the year	-	-	
	Shares outstanding at the end of year	35,000	35,000	
	(D). Shareholders Holding more than 5% of Share capital of the Company			
	AIOL Systems Company Limited -(76%)	26,600	26,600	
	Adisoft Technologies Private Limited-(24%)	8,400	8,400	
		35,000	35,000	
(E.)				
S. No.	Shares held by promoters at the end of the Year			% Change during the Year
	Promoter's Name	No. of Shares	% of total shares	
1	Adisoft Technologies Private Limited	8,40,000	24.000%	0%
2	AIOL Systems Company Limited	26,60,000	76.000%	0%
Total		35,00,000	100.000%	
(F). Terms/ Rights attached to equity shares				
The Company has only one class of equity shares having par value of Rs. 10 per share. Each holder of equity share is entitled to one vote per share. The Company has not declared nor paid dividend in current year.				
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 shareholder.				
Note No.	Particulars	As at March 31, 2025	As at March 31, 2024	
2	Reserves & Surplus			
	Surplus/(deficit) in the Statement of Profit and Loss			
	Opening Balance	2,49,346.13	1,59,829.99	
	Add : Net Profit/(Loss) for the current year	54,539.36	89,973.59	
	Less: Previous year Income tax Adjustment	(120.77)	(457.43)	
		3,03,764.72	2,49,346.13	
3	Trade Payables			
	Dues to MSME (Refer Ageing schedule note 3.1)	3,903.39	3,173.54	
	Dues to other than MSME (Refer Ageing schedule note 3.1)	2,59,906.74	2,65,303.03	
		2,63,810.13	2,68,476.57	
4	Other Current Liabilities			
	Statutory dues (Refer sub note 4.1)	31,631.71	1,916.02	
	Audit Fees Payable	2,160.00	2,160.00	
	Salary Payable	5,660.64	4,541.50	
	Advance From Debtors	105.66	1,225.64	
	Other Expenses Payable	302.06	-	
		39,860.07	9,843.15	
5	Short-term provisions			
	Provisions for Income Tax	0.00	461.05	
		-	461.05	
7	Deferred Tax Assets			
	Deferred Tax Assets	194.58	747.26	
		194.58	747.26	
8	Other Non-Current Assets			
	Security deposit (Refer sub-note 8.1)	9,765.00	9,765.00	
		9,765.00	9,765.00	
9	Trade Receivables			
	Refer Ageing schedule note 9.1	1,19,883.95	74,058.25	
		1,19,883.95	74,058.25	
10	Inventory			
	Closing Stock	88,865.89	2,46,111.88	
		88,865.89	2,46,111.88	
11	Cash & Cash Equivalents			
	Cash In Hand	1,116.45	827.22	
	Balance with Scheduled bank	2,29,542.61	2,03,891.48	
	FD with HDFC Bank	4,28,734.05	2,98,137.52	
		6,59,393.11	5,02,856.21	
12	Other Current Assets			
	Advance to Creditors	291.62	42.67	
	Prepaid Expenses	1,805.09	1,249.00	
	Accrued Interest	8,330.42	6,955.82	
	Balances with revenue authorities (Refer sub note 12.1)	67,359.77	34,517.95	
		77,786.90	42,765.44	
For and on behalf of AIOL Systems India Private Limited				
X Director Ajay Chandrashekhhar Prabhu DIN 06473412 Mumbai, India X Director Tushar Hazra DIN 08724929 Kolkata, India				

Notes forming part of the financial statements
As at 31st March,2025

(Amounts 'Rs. In hundreds)

Note No.	Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
13	Revenue From Operations		
	Sales of Goods	11,86,500.88	7,25,902.72
	Sale of Service	3,087.50	1,614.33
	Discount Allowed	1,76,313.46	1,18,916.89
		10,13,274.92	6,08,600.16
14	Other Income		
	Discount Received	-	13,101.71
	Foreign Exchange Gain(unrealised)	3,396.01	-
	FD Interest	19,975.22	10,702.35
	Interest on Income tax Refund	-	75.98
		23,371.23	23,880.04
15	Cost of Goods Sold		
	Opening Stock	2,46,111.88	97,324.80
	Add: Purchase from Domestic Others	1,52,504.95	14,712.07
	Add: Purchase from foreign L-Pick	4,46,545.14	4,82,657.98
	Add: Direct Expenses *	31,862.18	41,305.26
	Less: Closing Stock	88,865.89	2,46,111.88
	Cost of Goods Sold	7,88,158.27	3,89,888.24
	* Direct Expenses		
	Commissions & fees	14,141.24	18,151.30
	Import Charges - GST	1,788.33	6,504.45
	Import Charges - Non GST	11,477.45	13,430.34
	Service Charges for Import and others	2,273.08	1,521.18
	Disbursement Fee		67.66
	Packing Items	66.86	
	Stamp Duty Charges	851.00	416.60
	Transport cost	1,264.22	1,213.73
		31,862.18	41,305.26
16	Employee Benefit Expenses		
	Salary and Emoluments	59,359.29	42,375.40
	Bonus	1,550.00	
	Other staff welfare expense	6,164.04	766.10
		67,073.33	43,141.50
17	Financial Costs		
	Foreign Exchange Loss (realised)	15,004.64	3,397.35
	Foreign Exchange Loss (unrealised)	-	
	Interest on TDS	2.00	11.90
	Interest on Income Tax	820.07	-
		15,826.71	3,409.25

18	Other Expenses		
	Audit Fees*	2,400.00	2,400.00
	Hotel expense	1,036.47	1,427.63
	Exhibition expense	6,156.49	1,850.00
	Printing & Stationery Expenses	574.82	363.43
	Telephone and Internet Expenses	1,099.39	431.30
	Electricity Expenses	538.29	448.54
	Miscellaneous Office Expenses	362.19	2,922.59
	Rent Expenses	18,500.00	17,650.00
	Recuritment Expense	4,570.67	588.00
	Professional Charges	29,839.46	29,868.69
	Taxes & Dues	25.00	25.00
	Other Expenses	4,140.80	656.07
	Bank Charges	1,035.11	52.22
	Service Charges	2,698.74	2,628.55
	ROC Charges	27.00	29.00
	IT Expenses	5,497.26	3,466.45
	Interest on Custom Duty	19.70	17.54
	Interest on GST	-	4.11
	GST Late Fee	-	0.50
	Bank Commission	575.42	108.18
	Travelling expense	11,915.88	767.79
	Bad Debts	992.21	
	Transportation Charges		7,435.89
	Freight Charges GST	306.59	
		92,311.49	73,141.47
		*Audit Fee	
		Statutory Audit Fee	2,400.00
		2,400.00	2,400.00
19	Deferred Tax Income / (Expense)		
	Deferred Tax	552.68	444.37
		552.68	444.37
20	Earnings per share		
	Net profit attributable to equity shareholders	54,539.36	89,973.59
	Total Number of Paid us Equity Share	35,000.00	35,000.00
	Weighted average number of equity shares	35,000.00	35,000.00
	Basic earnings per share	1.558	2.571
	Diluted Earning per Share	1.558	2.571
	Nominal value per equity share	INR 10	INR 10
For and on behalf of AIOL SYSTEMS INDIA PRIVATE LIMITED			
		X	X
		Director	Director
		Ajay Chandrashekhar Prabhu	Tushar Hazra
		DIN 06473412	DIN 08724929
		Mumbai, India	Kolkata, India

Notes forming part of the financial statements
As at 31st March,2025

Amounts 'Rs. In hundreds

Ageing Schedule No	Particular				
3.1	Trade Payables ageing schedule				
	FY 24-25				
	Particulars	Outstanding for following periods from			
		Less than 1 yr.	1-2 yrs.	2-3 yrs.	More than 3 yrs.
	(i) MSME	3,903.39	-	-	-
	(ii) Others	2,59,906.74	-	-	-
	(iii) Disputed dues- MSME	-	-	-	-
	(iv) Disputed dues- Others	-	-	-	-
	FY 23-24				
	Particulars	Outstanding for following periods from			
		Less than 1 yr.	1-2 yrs.	2-3 yrs.	More than 3 yrs.
	(i) MSME	3,173.54	-	-	-
	(ii) Others	2,65,303.03	-	-	-
	(iii) Disputed dues- MSME	-	-	-	-
	(iv) Disputed dues- Others	-	-	-	-

Ageing Schedule No	Particular				
9.1	Trade Receivable ageing schedule				
	FY 24-25				
	Particulars	Outstanding for following periods from			
		Less than 6 Month.	Greater than 6m - 1 yr.	1-2 yrs.	2-3 yrs.
	(i) Undisputed Trade receivables-considered good	1,19,883.95	-	-	-
	(ii) Undisputed Trade Receivables-Considered Doubtful	-	-	-	-
	(iii) Disputed Trade Receivables considered good	-	-	-	-
	(iv) Disputed Trade Receivables considered doubtful	-	-	-	-
	FY 23-24				
	Particulars	Outstanding for following periods from			
		Less than 6 Month.	Greater than 6m - 1 yr.	1-2 yrs.	2-3 yrs.
	(i) Undisputed Trade receivables-considered good	74,058.25	-	-	-
	(ii) Undisputed Trade Receivables-Considered Doubtful	-	-	-	-
	(iii) Disputed Trade Receivables considered good	-	-	-	-
	(iv) Disputed Trade Receivables considered doubtful	-	-	-	-

For and on behalf of
AIOL SYSTEMS INDIA PRIVATE LIMITED

X
Director
Ajay Chandrashekhar
DIN 06473412
Mumbai, India

X
Director
Tushar Hazra
DIN 08724929
Kolkata, India

AIOI. Systems India Pvt. Ltd.

Notes to the financial statements for the year ended March 31, 2025

Note No. 6

Amounts'Rs. In hundreds

Property Plant and Equipments and Intangible Assets

FY 24-25									
SN	Fixed Assets	Gross Amount			Depreciation			Net Amount	
		Opening Balance	Additions	As at March 31, 2025	Opening Balance	Depreciation for the year	As at March 31, 2025	As at March 31, 2025	At the end of Previous year
1	Property Plant and Equipments								
A.	Computer & Computer Accessories	3,147.46	795.90	3,943.36	2,534.13	583.68	3,117.82	825.54	613.32
B	Office Equipments	381.82	186.44	568.26	253.84	57.82	311.66	256.61	127.98
C	Network and server	594.35		594.35	409.63	72.59	482.22	112.13	184.72
	Total	4,123.63	982.34	5,105.97	3,197.60	714.09	3,911.69	1,194.28	926.03
2	Intangible Assets								
	Tally Software	659.00	-	659.00	626.05	-	626.05	32.95	32.95
	Sales Software	1,580.35		1,580.35	716.47	545.62	1,262.09	318.26	863.88
	Total	2,239.35	-	2,239.35	626.05	545.62	1,888.14	351.21	896.83
	Sub-Total	6,362.98	982.34	7,345.32	3,823.65	1,259.71	5,799.83	1,545.49	1,822.86
FY 23-24									
SN	Fixed Assets	Gross Amount			Depreciation			Net Amount	
		Opening Balance	Additions	As at March 31, 2024	Opening Balance	Depreciation for the year	As at March 31, 2024	As at March 31, 2024	At the end of Previous year
1	Property Plant and Equipments								
A.	Computer & Computer Accessories	3,147.46		3,147.46	1,484.76	1,049.37	2,534.13	613.32	1,662.69
B	Office Equipments	381.82		381.82	141.68	112.16	253.84	127.98	240.14
C	Network and server	594.35		594.35	290.04	119.59	409.63	184.72	304.31
	Total	4,123.63	-	4,123.63	1,916.48	1,281.12	3,197.60	926.03	2,207.14
2	Intangible Assets								
	Tally Software	659.00	-	659.00	570.49	55.56	626.05	32.95	88.51
	Sales Software		1,580.35	1,580.35	-	716.47	716.47	863.88	-
	Total	659.00	1,580.35	2,239.35	570.49	772.04	1,342.52	896.83	88.51
	Sub-Total	4,782.63	1,580.35	6,362.98	2,486.97	2,053.15	4,540.12	1,822.86	2,295.66

AIOL Systems India Pvt. Ltd.

Notes to the financial statements for the year ended March 31, 2025

Fixed Assets and Depreciation as per Income Tax Act

FY 24-25									
SN	Particulars	Rate	Opening WDV	Additions		Deletion/ Sale	Total	Depreciation for the year	WDV as on 31/03/2025
				More than 180 Days	Less than 180 Days				
1	Plant & Machinery: Computer & Computer Accessories	40.00%	226,807.31	37,890.00	41,700.00	-	306,397.31	114,218.72	192,178.59
2	Office Equipments	15.00%	26,388.49	-	18,644.00	-	45,032.49	5,356.20	39,676.30
Total			253,195.80	37,890.00	60,344.00	-	351,429.80	119,574.93	231,854.88
FY 23-24									
SN	Particulars	Rate	Opening WDV	Additions		Deletion/ Sale	Total	Depreciation for the year	WDV as on 31/03/2024
				More than 180 Days	Less than 180 Days				
1	Plant & Machinery: Computer & Computer Accessories	40.00%	219,976.65	158,035.20	-	-	378,011.85	151,204.54	226,807.31
2	Office Equipments	15.00%	31,044.83	-	-	-	31,044.83	4,656.36	26,388.49
Total			251,021.48	158,035.20	-	-	409,056.68	155,860.89	253,195.80

AIOI. Systems India Private Limited

Notes forming part of the financial statements

Calculation of Deferred Tax as on March 31, 2025**Amounts 'Rs. In hundreds**

Particulars	Figures as at March 31, 2025	Figures as at March 31, 2024
WDV as per Companies Act	1,545.49	1822.855378
WDV as per IT Act	2,318.55	2531.957978
Timing Difference Generating DTL	773.06	709.10
Loss Carried Forward during the year		
Unabsorbed Depreciation during the year		
Section 35D Carried Forward Balance	-	2,260.06
Timing Difference Generating DTA	-	2,260.06
Net Timing difference Generating DTA	773.06	2,969.17
Tax rate	25.168%	25.168%
Deferred Tax Assets at the end of financial year	194.58	747.26
Less : Opening balance of DTL/DTA	747.26	1,191.62
Deferred Tax Debited to Profit and Loss Account	(552.70)	(444.37)

Notes forming part of the financial statements
as at 31st March,2025

Ratio S.No.	Name	Formulae	For the period 1st April 2024 to 31st March, 2025	For the period 1st April 2023 to 31st March, 2024	% Change	Explanation
1	Current Ratio	Current assets / Current liability	3.11	3.11	0.30	Not Required as the change is not more than 25%
2	Debt-Equity Ratio	Total liabilities / Stockholders' equity	0.46	0.47	-0.14	Not Required as the change is not more than 25%
3	Debt Service Coverage Ratio	Operating Income / Total Debt Service (Total Debt Service=Current debt obligations)	NA	NA	NA	NA
4	Return on Equity Ratio	Net income / Shareholder's equity	0.09	0.18	-48.44	Change is due to increase in cost of goods sold
5	Inventory turnover ratio	Cost of goods sold / Average inventory	4.71	2.27	107.25	Change is due to increase in cost of goods sold
6	Trade Receivables turnover ratio	Net Credit Sales / Average Accounts Receivable	10.45	9.35	11.72	Not Required as the change is not more than 25%
7	Trade payables turnover ratio	Net Credit Purchase / Average Accounts Payable	0.56	0.79	-28.90	Change is due to increase in cost of goods sold
8	Net capital turnover ratio	Net Annual Sales / Working Capital	1.58	1.04	52.17	Change is due to increase in cost of goods sold
9	Net profit ratio	(Net profit ÷ Net sales) x 100	5.38	14.78	-63.59	Change is due to increase in cost of goods sold
10	Return on Capital employed	EBIT/ Capital Employeed (EBIT = Earnings before Interest and Tax) (Capital Employeed = Total Assets - Current Liabilities)	0.11	0.20	-45.37	Change is due to increase in cost of goods sold
11	Return on investment.	Net Profit / Cost of the investment * 100	NA	NA	NA	NA

For and on behalf of
AIOL Systems India Pvt. Ltd

X
Director
Ajay Chandrashekhar Prabhu
DIN 06473412
Mumbai, India

X
Director
Tushar Hazra
DIN 08724929
Kolkata, India

AIOLSYSTEMS INDIA PRIVATE LIMITED

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AIOL. Systems India Private Limited

Notes to the financial statements for the year ended March 31st, 2025

21 Significant Accounting Policies

21.1 Corporate Information

AIOL. Systems India Private Limited (the “Company”) was incorporated on 16th March, 2020 under the Indian Companies Act, 2013. The Company is mainly in the business of development and production of computer hardware/software and also to engage in the Designing /Production /Sales /Import & Export of Automation and electric devices.

21.2. Statement of Significant Accounting Policies

21.2.1 Basis of Preparation of financial statements

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended) which continue to apply under section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014, other pronouncement of ICAI and the provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

21.2.2 Summary of significant accounting policies

(a) 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 (including contingent 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/ materialized.

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(b) Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such Cost comprises the purchase price and any attributable cost of bringing the property, plant and equipment to its location and working condition for its intended use.

The Cost of an item of property, plant and equipment shall be recognised as an asset if, and only if:

- (i) It is probable that future economic benefits associated with the item will flow to the entity; and
- (ii) The cost of an item can be measured reliably.

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. The company depreciates them separately based on their specific useful lives.

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 de-recognition of property, plant and equipment 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 de-recognised.

Depreciation on Property, Plant and Equipment are provided on Written down value method as per useful life prescribed in Schedule II of the Companies Act, 2013.

(c) Intangible assets

Intangible assets are stated at acquisition cost, net of accumulated amortization and accumulated losses, if any. Intangible assets are amortized on a straight-line basis over their estimated useful lives. The amortization period and the amortization method are reviewed at least at each financial year end. If the expected useful life of the asset is significantly different from previous estimates, the amortization period is changed accordingly gains or losses arising from the retirement or disposal of an intangible asset are determined as the difference between the net disposal

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proceeds and the carrying amount of the asset and recognized as income or expense in the statement of Profit and Loss.

(d) Revenue Recognition

Revenue is recognized to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Goods and Service Tax (GST) is not received by the company on its own account. Rather, it is tax collected on behalf of the government. Accordingly, it is excluded from revenue.

The following specific performance should be measured to recognize the revenue:

Revenue from sale of goods is recognized as and when:

- (i) the goods has transferred to the buyer the property in the goods for a price or all significant risks and rewards of ownership have been transferred to the buyer and the Company retains no effective control of the goods transferred to a degree usually associated with ownership; and
- (ii) no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods

Revenue from rendering of service is recognized: -

When no significant uncertainty exists regarding the amount of the consideration that will be derived from rendering the service.

Interest Income: - Interest is recognized on time proportion basis considering the amount outstanding and the rate applicable.

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(e) Foreign Currency Transactions

(i) Initial recognition

Transactions in foreign currencies entered into by the Company and its integral foreign operations are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

(ii) Conversion

Foreign currency monetary items are reported using the closing bank rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the average exchange rate as per above and non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined.

(iii) Exchange differences

Exchange differences arising on settlement / restatement of short-term foreign currency monetary assets and liabilities of the Company and its integral foreign operations are recognized as income or expense in the Statement of Profit and Loss.

(f) Employment benefits

Short-term Employee Benefits

All employee benefits payable within twelve months of rendering the service are classified as Short-term benefits. Such benefits include Salaries, wages, bonus, ex-gratia, etc. are recognized in the period in which the employee renders the related services.

(g) Taxes

Current Income Tax

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss. Management periodically

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evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred Tax resulting from timing difference between book and taxable profit for the year is accounted for using the tax rates and laws that are applicable as on the Balance Sheet Date. The Deferred Tax asset is recognized and carried forward only to the extent there is a reasonable certainty of its realization in future.

Goods and service tax

Expenses and assets are recognised net of the amount of GST/value added tax paid, except: When the tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the tax paid is recognised as part of the cost of acquisition of the asset or as part of the expense item, as applicable. When receivables and payables are stated with the amount of GST included.

(h) 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 number of equity shares outstanding at the end of the year.

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

(i) Provisions

A provision is recognized when an enterprise has a present obligation as a result of past event; 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 are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

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(j) Contingent Liability and commitments

Contingent liabilities are not recognized but are disclosed in the financial statements as follow.

Sr. No.	Beneficiary	Nature of Guarantee	Purpose / Description	Guarantee Amount (₹ in Hundreds)	Validity / Expiry Date	Remarks (if any)
1	TVS Motor company Ltd.	Performance Guarantee		28,147.72	21.08.2025	Guarantee given by HDFC Bank Ltd.

But claims against the company where the possibility of materialization is remote are not considered as contingent liabilities and contingent assets are neither recognized nor disclosed in the financial statements.

(k) Classification of Assets and Liabilities as Current and Non-Current

All assets and liabilities are classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, 12 months has been considered by the company for the purpose of current, non-current classification of assets and liabilities.

NOTE TO ACCOUNTS

22. Related Party Transactions

Name of Related Parties & Description of Relations:

Name of Related Party	Nature of Relationship
Adisoft Technologies Pvt. Ltd.	Associate Company
AIOI. Systems Co. Ltd.	Holding Company
Tushar Hazra	Director of Company
Ajay Chandrashekhar Prabhu	Director of Company
Yutaka Yoshino	Director of Company

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**E-mail - info@hello-aioi.com Phone No. +91 22 6601 0406 Details of
Transactions with related parties in ordinary course of business Amounts 'Rs. In hundreds:**

Name of Related Party	Relation with Company	Nature of Transaction	Financial Year 2024-25	Financial Year 2023-24
Adisoft Technologies Pvt. Ltd.	Associate Company	Sale of Goods	Rs. 1,70,676.58	Rs. 4,89,305.02
Adisoft Technologies Pvt. Ltd.	Associate Company	Management Services	Rs. 2,440.68	Rs. 2,620.68
Adisoft Technologies Pvt. Ltd.	Associate Company	Purchase of Goods	Rs. 44,523.00	Rs. 2,765.00
AIOL. Systems Co. Ltd.	Holding Company	Import Of Goods	Rs. 446,545.14	Rs. 4,67,443.12
AIOL. Systems Co. Ltd.	Holding Company	Management Services	Rs. 22,592.78	Rs. 22,128.01
Tushar Hazra	Director	Reimbursement of Expense	Rs. 4,203.69	Rs. 1,751.64

Balance as at Balance Sheet date: Amounts 'Rs. In hundreds

Name of Related Party	As on 31st March,2025	As on 31st March,2024
AIOL. Systems Co. Ltd.	Rs.251,553.82 Cr.	Rs. 2,60,434.03 Cr.
Adisoft Technologies Pvt. Ltd.	Rs.25,604.84 Dr.	Rs. 58,173.55 Dr.
Tushar Hazra	-	Rs 325.60 Cr.

There are no Loans or Advances in the nature of loans granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are repayable on demand or Without specifying any terms or period of repayment

23. Leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Lease rentals for operating leases are charged to statement of profit & loss on accrual basis in accordance with the respective lease agreements.

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The Company has taken Commercial premises under operating lease agreements. These are generally cancellable leases and are renewable by mutual consent on mutually agreed terms with or without rental escalations.

Rental expenses in respect of operating leases are recognized as an expense in the Statement of Profit and Loss, on a straight-line basis over the lease term

(₹ in hundreds)

Particulars	March 31st,2025	March 31st, 2024
Lease Rentals charged to the Statement of Profit & Loss	18,500.00	17,650.00

24. Derivative Instruments:

A derivative instrument is an agreement or contract that is not based on a real, or true, exchange, i.e. there is nothing tangible like money, or a product, that is being exchanged.

The company has not entered into any derivative instruments.

25. Details of dues to Micro, Small and Medium Enterprises as per MSMED Act, 2006:

Particulars	March 31, 2025	March 31, 2024
The principal amount remaining unpaid to any supplier as at the end of accounting year	3,909.39	3,173.54
The interest due on principal amount as mentioned above remaining unpaid as at the end of accounting year	-	-
The amount of interest paid by the buyer in terms of Section 16, of the Micro Small and Medium Enterprise Development 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 Micro Small and Medium Enterprise Development Act, 2006.	-	-
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 Micro Small and	-	-

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Medium Enterprise Development Act, 2006		
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26. Foreign Exchange Transactions (Amount in Rs. in hundreds)

- a) Expenditure in foreign currency : INR **4,69,496.66**
- b) Outflow in Foreign Currency : INR **4,88,934.30**
- c) Foreign Exchange Earnings : Nil
- d) Foreign Exchange Inflow : Nil

27. Undisclosed Income

There is no unrecorded or undisclosed income that has not been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 in any previous year.

- 28. The amount shown under loans and Advances, Trade receivables and Trade payables are subject to the confirmation by respective parties.
- 29. No Proceedings have been initiated or pending against the company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- 30. The Company has not been declared as a wilful defaulter by any bank or financial institution.
- 31. No transaction has been entered by company with companies struck off under section 248 of the companies Act, 2013 or section 560 of the Companies Act, 1956,
- 32. No Charges are required to be registered with registrar of companies.

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- 33. The company is not covered under the purview of section 135(1) of the Companies Act, 2013.
- 34. The Company has not traded/invested in Crypto currency or Virtual Currency during the financial year.
- 35. Previous year's figures have been regrouped/ reclassified, where necessary to correspond with the current year's classification/disclosures.

**Certified true copy
For AIOI.Systems India Pvt. Ltd**

Date: 30th August, 2025

Place: Mumbai

x

Director

Ajay Chandrashekhar Prabhu

(Din :06473412)

Place: Mumbai, India

x

Director

Tushar Hazra

(Din :08724929)

Place: Kolkata, India

AIOI.SYSTEMS INDIA PRIVATE LIMITED

**Office No. 406, 4th Floor, CTS No. 669, NIBR Corporate Park, Sakinaka
Andheri Road Kurla West Andheri East, Mumbai City, Maharashtra, 400072**

CIN: U72900MH2020FTC338892

E-mail - info@hello-aioi.com

Phone No. +91 22 6601 0406

DIRECTOR REPORT

Dear Members,

AIOI Systems India Private Limited

Your directors take pleasure in presenting the 5th Annual Report together with the Audited Statement of Accounts of your Company for the financial Year ended March 31, 2025.

1. FINANCIAL SUMMARY:

The Company's financial performance for the financial year ended March 31, 2025:

(Amount in Hundreds)

Particulars	Year ended	Year ended
	March 31, 2025	March 31, 2024
Revenue from Operations	10,13,274.92	6,08,600.16
Profit Before Tax	72,016.65	1,20,846.59
Less: Current Tax	16,924.62	30,428.64
Deferred Tax	552.68	444.37
Income Tax earlier years	120.77	457.43
Profit For The Year	54,539.36	89,973.59
Add: Balance in Profit and Loss Account	2,49,225.36	1,59,372.56
Closing Balance	3,03,764.72	2,49,346.15

2. STATE OF AFFAIRS / HIGHLIGHTS: *Section 134(3)(i) of Companies Act, 2013 read with Rule 8(5)(ii) of Companies (Account) Rules, 2014*

- 1 The Company is mainly in the business of markets and sells proprietary software application primarily to the field service industry, to serve the primary role R&D house and software development operation and allied services.
- 2 There has been no change in the business of the Company during the financial year ended March 31st, 2025.

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3. WEB LINK OF ANNUAL RETURN, IF ANY:

The Company having website @ <https://aioisystems.co.in/>

4. MEETINGS OF BOARD OF DIRECTORS:

Five Meetings including AGM were held during the Financial Year ended March 31, 2025 i.e. The maximum gap between any two Board Meetings was less than one Hundred and Twenty days. Details are given as follows:

		Attendance	
Date of meeting (DD/MM/YYYY)	Total Number of directors or members as on the date of meeting	Number of directors or members attended	% of attendance
30/06/2024	3	3	100
09/09/2024	3	3	100
30/09/2024(AGM)	3	3	100
18/12/2024	3	3	100
28/03/2025	3	3	100

5. DETAILS IN RESPECT OF FRAUD:

During the year under review, the Statutory Auditor in their report have not reported any instances of frauds committed in the Company by its Officers or Employees under section 143(12) of the Companies Act, 2013.

6. BOARD'S COMMENT ON THE AUDITORS' REPORT:

"The Auditors have not made any qualifications, reservations, adverse remarks, or disclaimers in their report on the financial statements for the financial year ended 31 March 2025. Therefore, no further explanation is required in this regard."

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7. MATERIAL CHANGES AND COMMITMENTS:

There have been no material changes or commitments occurred between the end of the financial year to which the financial statements relate and the date of this report that affect the financial position of the company.

8. CHANGE IN DIRECTORSHIP:

There has been no change in the constitution of the Board during the financial year under review i.e. the structure of the Board remains the same.

9. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS:

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

10. CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES:

All related party transactions that were entered into during the financial year ended March 31, 2025, were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted.

However, there are related party transactions during the financial year made by the Company, thus, disclosure in Form AOC-2 is required.

However, the disclosure of transactions with related parties for the financial year is given in **Note no 22** of Notes to Accounts i.e. as per Accounting Standard -18.

11. COMPLIANCE WITH SECRETARIAL STANDARD:

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors and Meeting of Shareholders (EGM/AGM) i.e. SS-1 and SS-2 issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

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12. PARTICULARS OF LOANS AND INVESTMENT:

The Company has not made any Investment, given guarantee and securities during the financial year under review. There for no need to comply provisions of section 186 of Companies Act, 2013.

13. TRANSFER TO RESERVE:

The Board of Directors of your company has decided to transfer Rs. 54,539.36 (INR in hundreds.) to the Reserves for the financial year under review.

14. DIVIDEND:

Profit but not declared: The Board of Directors of your company, after considering holistically the relevant circumstances, has decided that it would be prudent, not to recommend any Dividend for the financial year under review.

15. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:

A. Conservation of Energy, Technology Absorption

Conservation of energy is of utmost significance to the Company. Operations of the Company are not energy intensive. However, every effort is made to ensure optimum use of energy by using energy- efficient computers, processes and other office equipment. Constant efforts are made through regular/ preventive maintenance and upkeep of existing electrical equipment to minimize breakdowns and loss of energy.

The Company is continuously making efforts for induction of innovative technologies and techniques required for the business activities.

- Steps taken by company for utilizing alternate sources of energy: NIL
- Capital investment on energy conservation equipment's: NIL

B. Foreign Exchange earnings and Outgo *Section 134(3)(m) read with Rule 8(3)(C) of Companies (Account) Rules, 2014*

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(INR in hundreds)

Earnings	NIL
Inflow	NIL
Outgo	4,88,934.30

16. RISK MANAGEMENT POLICY:

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/measures have been formulated in the areas such as business, project execution, dg event, financial, human, environment and statutory compliance.

17. PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE ["POSH"]:

The Company has not constituted an Internal Committee (IC) in the Company in India, as the number of employees are less than 10 and as per management clarification there had no cases regarding Sexual Harassment of women at workplace has been filed during the year under the Act.

18. DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES:

As on March 31, 2025, Company doesn't have any Subsidiary & Joint Venture and Associate Companies at the end of the year.

19. INTERNAL FINANCIAL CONTROL:

The Company has in place adequate internal financial controls with reference to financial statements. During the financial year, such controls were tested and no reportable material weakness in the design or operation was observed.

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20. AUDITOR:

Statutory Auditors (Existing Auditor)

As per the provisions of Section 139, 141 of the Companies Act, 2013 and rules made thereunder (hereinafter referred to as "The Act"), the Company at its 5th Annual General Meeting(" AGM") held on 25th August, 2025, approved the re-appointment of PK Chopra & Co., Firm registration no 006747N as Statutory Auditor of the company commencing from the conclusion of this AGM till the conclusion of the 6th AGM.

21. DIRECTOR'S RESPONSIBILITY STATEMENT:

The Directors would like to inform the Members that the Audited Accounts for the financial year ended March 31, 2025, are in full conformity with the requirement of the Companies Act, 2013. The Financial Accounts are audited by the Statutory Auditors, **M/s. PK Chopra & Co, Firm registration no 006747N** , The Directors further confirm that: -

- a) In the preparation of the annual accounts for the year ended March 31, 2025 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
- b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2025 and of the profit of the Company for the year ended on that date.
- c) The Directors have taken proper and sufficient care for the 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 fraud and other irregularities.
- d) The Directors have prepared the annual accounts on a 'going concern' basis.
- e) The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.
- f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

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22. DEPOSITS:

The Company has not accepted any deposits under Section 73 of the Companies Act, 2013 during the financial year.

23. CORPORATE SOCIAL RESPONSIBILITY:

The provisions of Corporate Social Responsibility (CSR) under Section 135 of the Companies Act, 2013 are not applicable to the Company as it does not fall under the criteria specified in the said section. Accordingly, the Company has not constituted a CSR Committee and is not required to spend any amount towards CSR activities for the financial year ended 31st March, 2025.

24. COST RECORD:

As per section 148 of the Companies Act, 2013, read with the Companies (Cost Records and Audit) Rules, 2014, our Company is not required to maintain cost records.

25. PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016:

There was no application made or proceeding pending against the Company under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year under review.

26. DIFFERENCE IN VALUATION:

The Company has not made any one-time settlement for loans taken from the Banks or Financial Institutions, and hence the details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof is not applicable.

27. MATERNITY BENEFIT:

The Company currently does not have any employees. Accordingly, provisions relating maternity benefits under the Maternity Benefit Act, 1961, are not applicable during the year.

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28. ACKNOWLEDGMENT

Your directors place on the record their appreciation of the Contribution made by employees, consultants at all levels, who with their competence, diligence, solidarity, co-operation and support have enabled the Company to achieve the desired results.

The board of Directors gratefully acknowledge the assistance and co-operation received from the Central and State Governments Departments, Shareholders and Stakeholders.

For and on behalf of

AIOI. Systems India Private Limited

X

Director

Ajay

Chandrashekhar

DIN 06473412

Place: Pune

X

Director

Tushar Hazra

DIN 08724929

Place: Kolkata

Date: 30th August, 2025

Place: Mumbai

FORM NO. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies
(Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis

(a)	Name(s) of the related party and nature of relationship	-
(b)	Nature of contracts/arrangements/transactions	-
(c)	Duration of the contracts/arrangements/transactions	-
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any	-
(e)	Justification for entering into such contracts or arrangements or transactions	-
(f)	Date of approval by the Board	-
(g)	Amount paid as advances, if any:	-
(h)	Date on which the special resolution was passed in general meeting as required under first proviso to section 188	-

2. Details of material contracts or arrangement or transactions at arm's length basis

A.

(a)	Name(s) of the related party and nature of relationship	AIOI. Systems Co. Ltd. (Holding Company)
(b)	Nature of contracts/arrangements/transactions	Import of Goods
(c)	Duration of the contracts/arrangements/transactions	FY 2024-25
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any	Rs.446,545.14 (In Hundreds)
(e)	Date(s) of approval by the Board, if any	-
(f)	Amount paid as advances, if any	-

B.

(a)	Name(s) of the related party and nature of relationship	AIOI. Systems Co. Ltd. (Holding Company)
(b)	Nature of contracts/arrangements/transactions	Impot of Services (Management Services)
(c)	Duration of the contracts/arrangements/transactions	FY 2024-25
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any	Rs. 22,592.78 (In Hundreds)
(e)	Date(s) of approval by the Board, if any	-
(f)	Amount paid as advances, if any	-

C.

(a)	Name(s) of the related party and nature of relationship	Adisoft Technologies Pvt. Ltd. (Associate Company)
(b)	Nature of contracts/arrangements/transactions	Sales of Goods
(c)	Duration of the contracts/arrangements/transactions	FY 2024-25
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any	Rs. 1,70,676.58 (In Hundreds)
(e)	Date(s) of approval by the Board, if any	-
(f)	Amount paid as advances, if any	-

D.

(a)	Name(s) of the related party and nature of relationship	Adisoft Technologies Pvt. Ltd. (Associate Company)
(b)	Nature of contracts/arrangements/transactions	Management Services
(c)	Duration of the contracts/arrangements/transactions	FY 2024-25
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any	Rs. 2,440.68 (In Hundreds)
(e)	Date(s) of approval by the Board, if any	-
(f)	Amount paid as advances, if any	-

E.

(a)	Name(s) of the related party and nature of relationship	Adisoft Technologies Pvt. Ltd. (Associate Company)
(b)	Nature of contracts/arrangements/transactions	Purchase of Goods
(c)	Duration of the contracts/arrangements/transactions	FY 2024-25
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any	Rs. 44,523.00 (In Hundreds)
(e)	Date(s) of approval by the Board, if any	-
(f)	Amount paid as advances, if any	-

F.

(a)	Name(s) of the related party and nature of relationship	Tushar Hazra (Director)
(b)	Nature of contracts/arrangements/transactions	Reimbursement of expenses
(c)	Duration of the contracts/arrangements/transactions	FY 2024-25
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any	Rs. 4,203.69 (In Hundreds)
(e)	Date(s) of approval by the Board, if any	-
(f)	Amount paid as advances, if any	-

**Certified true copy
For AIOI.Systems India Pvt. Ltd**

Date: 30th August, 2025

Place: Mumbai

X
Director
Ajay Chandrashekhar
Prabhu
(Din :06473412)
Place: Mumbai, India

X
Director
Tushar Hazra
(Din :08724929)
Place: Kolkata, India

AIOI.SYSTEMS INDIA PRIVATE LIMITED

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CIN: U72900MH2020FTC338892

E-mail - info@hello-aioi.com Phone No. +91 22 6601 0406

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF BOARD OF DIRECTORS OF AIOI. SYSTEMS INDIA PRIVATE LIMITED HELD ON 30th AUGUST ,2025, AT 11.30 A.M. AT OFFICE NO. 406, 4TH FLOOR, CTS NO. 669, NIBR CORPORATE PARK, SAKINAKA ANDHERI ROAD KURLA WEST ANDHERI EAST, MUMBAI CITY, MAHARASHTRA, 400072 OR THROUGH VIDEO CONFERENCING.

Following were present: -

- | | |
|---|------------|
| 1. Ajay Chandrashekhar Prabhu | (Director) |
| 2. Tushar Hazra | (Director) |
| 3. Yutaka Yoshino (Through Video Conferencing) | (Director) |

1. Approval of Accounts for the year ended 31st March, 2025

The Chairman took the matter for consideration of adoption of Annual Accounts i.e. Balance Sheet as on 31st March 2025, Profit and Loss A/c for the period 01st April, 2024 to 31st March, 2025 along with report of Board of Directors. He, further, explained that notice for Annual General Meeting needs to be issued to the shareholders of the company and Fifth Annual General Meeting would be held on 30th September, 2025 at Mumbai, India. It was also held that shareholders can appoint their nominees for being present in India for shareholder's meeting.

“Resolved that the Balance Sheet as at 31st March 2025, Profit and Loss Account 01st April, 2024 to 31st March, 2025 for the period along with the report of Board of Directors and Auditors are approved.

Directors appreciated the results produced by the company and congratulated chairman and his team of management.

**Certified true copy
For AIOI.SYSTEMS INDIA PRIVATE LIMITED**

Date: 30th August, 2025

Place: Mumbai

**x
Director
Ajay Chandrashekhar
Prabhu
(Din :06473412)
Place: Mumbai, India**

**x
Director
Tushar Hazra
(Din :08724929)
Place: Kolkata, India**

AIOI.SYSTEMS INDIA PRIVATE LIMITED

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CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF BOARD OF DIRECTORS OF AIOI. SYSTEMS INDIA PRIVATE LIMITED HELD ON 30TH JUNE, 2025 AT 2.00 P.M. OFFICE NO. 406, 4TH FLOOR, CTS NO. 669, NIBR CORPORATE PARK, SAKINAKA ANDHERI ROAD KURLA WEST ANDHERI EAST, MUMBAI CITY, MAHARASHTRA, 400072 OR THROUGH VIDEO CONFERENCING

Following were present: -

- | | |
|--|------------|
| 1. Ajay Chandrashekhar Prabhu | (Director) |
| 2. Tushar Hazra | (Director) |
| 3. Yutaka Yoshino (Through Video Conferencing) | (Director) |

1. DISCLOSURE OF INTEREST FROM DIRECTORS FOR THE FINANCIAL YEAR 2025-26

RESOLVED THAT pursuant to the provisions of section 184 of the Companies Act, 2013 (as amended or re-enacted from time to time) read with rule no 9 of the Companies (Meeting of Board and its Powers) Rules 2014, the disclosure of interest in Form no MBP-1, submitted by all the directors for the financial year 2025-26, tabled and initialed by the chairman for the purpose of identification, be and is hereby taken on record

RESOLVED FURTHER pursuant to the provisions of section 117, 189 of the Companies Act, 2013 (as amended or re-enacted from time to time) read with rule no 16 of the Companies (Meeting of Board and its Powers) Rules 2014 and 24 of the Companies (Management and Administration) Rules 2014, any one of the directors, Ajay Chandrashekhar Prabhu, Yutaka Yoshino and Tushar Hazra be and is hereby singly authorized to do the necessary entries in the Register of contracts or arrangements in which directors are interested and authenticate them and to sign and file the copy of the resolution in Form no. MGT-14 with the Registrar with the prescribed time and fees.

**Certified true copy
For AIOI.SYSTEMS INDIA PRIVATE LIMITED**

Date: 30th June, 2025

Place: Mumbai

**x
Director
Ajay Chandrashekhar
Prabhu
(Din :06473412)
Place: Mumbai, India**

**x
Director
Tushar Hazra
(Din :08724929)
Place: Kolkata, India**

AIOI.SYSTEMS INDIA PRIVATE LIMITED

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NOTICE

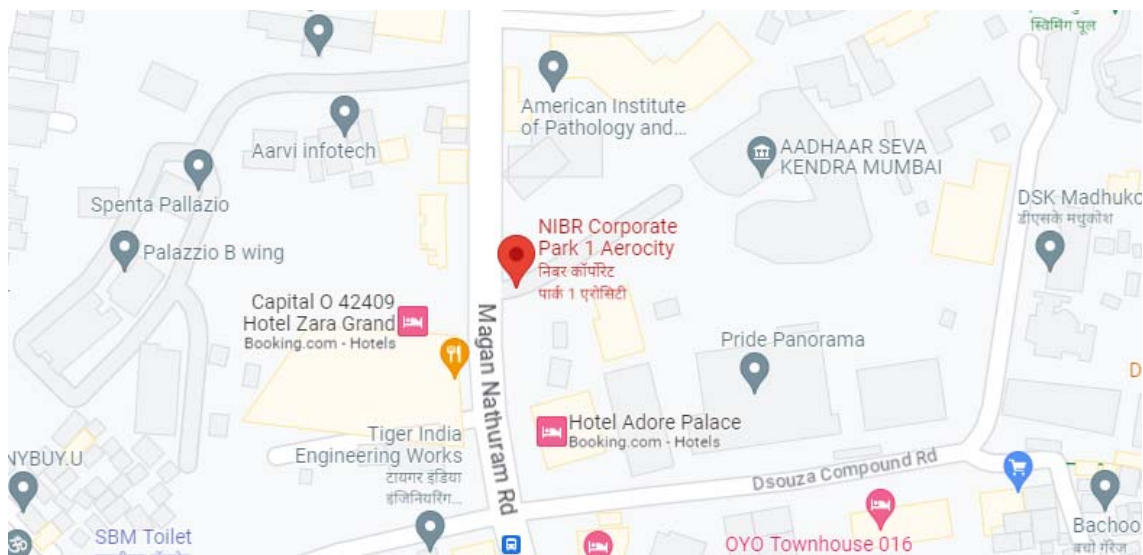
Notice is hereby given that the 5th Annual General Meeting of the members of **AIOI. Systems India Private Limited** will be held on **30th September, 2025, Tuesday, 11:00 A.M.** at the registered office of the company at Office No. 406, 4th Floor, CTS No. 669, NIBR Corporate Park, Sakinaka Andheri Road Kurla West Andheri East, Mumbai City, Maharashtra, 400072 at 11AM to transact the following business:

ORDINARY BUSINESS

1. To consider and adopt the Financial Statements as on 31st March 2025 and the reports of Directors and Auditors thereon.
2. To ratify the appointment of Auditors of the company M/s PK Chopra & Company, Chartered Accountants, Firm Reg. No. 006747N, to hold the office from the conclusion of this meeting till the conclusion of 06th Annual General Meeting of the company and to fix their remuneration.

NOTES:

1. A Member entitled to attend and vote at this Annual General Meeting may appoint a proxy to attend and vote on a poll on his behalf. A proxy need not be a Member of the Company.
2. Proxies in order to be effective must be received at the Registered Office of the Company not less than forty-eight hours before Annual General Meeting.
3. All documents referred to in the accompanying Notice are available for inspection at the Registered Office of the Company during office hours on all days except Sundays and public holidays, up to the date of the Annual General Meeting
4. All the Statutory registers of the company maintained under the Companies Act, 2013 will be open for inspection at the registered office of the company till the date of general meeting



**By order of Board of Directors
Of AIOI. Systems India Private Limited.**

**Date: 30th August, 2025
Place: Mumbai**

**X
Director
Ajay Chandrashekhar
Prabhu
(Din :06473412)
Place: Mumbai, India**

**X
Director
Tushar Hazra
(Din :08724929)
Place: Kolkata, India**

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ANNUAL GENERAL MEETING : 5th

Page 1 of 3

MINUTES BOOK

Date & Time:

30th September, 2025, Tuesday, 11:00 A.M.

Place:

Office No. 406, 4th Floor, CTS No. 669,
NIBR Corporate Park, Sakinaka Andheri Road
Kurla West Andheri East, Mumbai City,
Maharashtra, 400072 Or through video
conferencing.

Present:

<u>NAME</u>	<u>SIGNATURES</u>
1. Ajay Chandrashekhar Prabhu	x
2. Yutaka Yoshino (Through video conferencing)	x
3. Tushar Hazra	x

Also Present:-

Ruchika Bhagat (Auditor of the Company) from M/s PK Chopra & Co., Chartered Accountants.

5.1 Chairman

In Pursuant to Articles of Association of the company Mr. Tushar Hazra took the chair.

5.2 Quorum

After satisfying himself that the required quorum was present, the chairman commenced the proceedings.

5.3 Welcome

The Chairman welcomed the members to the Fifth General Meeting of the Company.

AIOI.SYSTEMS INDIA PRIVATE LIMITED

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ANNUAL GENERAL MEETING : 5th

Page 2 of 3

5.4 Speech by the Chairman

The Chairman in his speech to the member briefly reported the working of the company during the year under review and narrated the tough competition that the company had to face in the domestic and foreign markets. The chairman also assured the members that the company was taking all steps to improve the quality of its services so as to maintain its position in the market.

5.5 Books and Statutory Registers

The chairman informed that the register of Directors, register of members, register of transfer of shares along with other statutory books and register as required under provisions of Companies Act, 2013 have been kept at the meeting and are open for inspection to the members.

5.6 Business of the meeting

(A) Approval of Accounts for the year ended 31st March, 2025

The Chairman took the matter for consideration of Annual Accounts i.e. Balance Sheet as on 31st March, 2025, Profit and Loss A/c for the period 01st April 2024 to 31st March, 2025 along with report of Board of Directors and Auditor's report thereon.

The Chairman informed that M/s PK Chopra & Company (Auditor of the Company) will reply the questions relating to the accounts.

"Resolved that the Balance Sheet as at 31st March, 2025, Profit and Loss Account for the period 01st April 2024 to 31st March, 2025 along with the report of Board of Directors and Auditor's report thereon placed before the meeting be and are hereby received, considered and adopted.

There being no question, however the members appreciated the results produced by the company and congratulated to the chairman and his team of management. Thereafter, the chairman put the motion for voting by show of hands, and asked who are in favour of the motion. All the members raised their hands in favour of the motion.

AIOI.SYSTEMS INDIA PRIVATE LIMITED

Office No. 406, 4th Floor, CTS No. 669, NIBR Corporate Park, Sakinaka Andheri Road
Kurla West Andheri East, Mumbai City, Maharashtra, 400072

CIN: U72900MH2020FTC338892

E-mail - info@hello-aioi.com Phone No. +91 22 6601 0406

ANNUAL GENERAL MEETING : 5th

Page 3 of 3

5.7 Vote of Thanks

There being no other business to transact, the meeting concluded at 2:00 PM with a vote of thanks to the chair.

X

Tushar Hazra
(Chairman)
Mumbai

AIOI.SYSTEMS INDIA PRIVATE LIMITED

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E-mail - info@hello-aioi.com Phone No. +91 22 6601 0406

Board Meeting No.1

MINUTES OF THE 01/2024-25 MEETING OF BOARD OF DIRECTORS OF AIOI.SYSTEMS INDIA PRIVATE LIMITED HELD ON 30th DAY OF JUNE, 2024 AT 11:00 AM AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT OFFICE NO. 406, 4TH FLOOR, CTS NO. 669, NIBR CORPORATE PARK, SAKINAKA ANDHERI ROAD KURLA WEST ANDHERI EAST, MUMBAI CITY, MAHARASHTRA, 400072.

Following Directors were Present:-

1. Mr. Ajay Chandrashekhar Prabhu
2. Mr. Tushar Hazra
3. Mr. Yutaka Yoshino (Through Video Conferencing)

1. CHAIRMAN OF THE MEETING

Mr. Tushar Hazra with the consent of the Board took the Chair and presided over the meeting. He welcomed the other Director to the meeting of the Board of Directors.

2. QUORUM

The Chairman declared that the requisite quorum was present at the meeting and accordingly the meeting was called to order.

3. LEAVE OF ABSENCE

Leave of absence was not granted to anyone as all the directors were present at the meeting.

4. TO CONFIRM THE MINUTES OF PREVIOUS BOARD MEETING

The Chairman informed the Board that minutes of the last Board meeting were circulated to all the directors and no comments have been received thereon.

Minutes of last Board meeting be and are hereby approved and the chairman of the meeting is hereby authorized to sign the same.

Thereafter, Mr. Tushar Hazra signed the minutes of last Board meeting.

5. NOTICES OF DISCLOSURE OF INTEREST BY THE DIRECTORS

Notices of interest under Section 184(1) of the Companies Act, 2013 received from Ajay Chandrashekhar Prabhu, Tushar Hazra and Yutaka Yoshino, Directors of the company, were tabled and the contents thereof were read and noted by the Board. Following Resolution was passed.

“RESOLVED THAT pursuant to the provisions of section 184 of the Companies Act, 2013 (as amended or re-enacted from time to time) read with rule no 9 of the Companies (Meeting of Board and its Powers) Rules 2014, the disclosure of interest in Form no MBP-1, submitted by all the directors, tabled and initialed by the chairman for the purpose of identification, be and is hereby taken on record”.

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Board Meeting No.1

“RESOLVED FURTHER THAT pursuant to the provisions of section 117, 189 of the Companies Act, 2013 (as amended or re-enacted from time to time) read with rule no 16 of the Companies (Meeting of Board and its Powers) Rules 2014 and 24 of the Companies (Management and Administration) Rules, any of the directors, Ajay Chandrashekar Prabhu, Tushar Hazra and Yutaka Yoshino be and is hereby singly authorized to do the necessary entries in the Register of contracts or arrangements in which directors are interested and authenticate them and to sign and file the copy of the resolution with the Registrar with the prescribed time and fees.”

6. **VOTE OF THANKS**

There being no other Business, the meeting concluded at 1:00 PM with Vote of Thanks to the Chair.

Date: 30-06-2024

Place: Mumbai, India

(Chairman)
Tushar Hazra
DIN: 08724929
Mumbai, India

AIOI.SYSTEMS INDIA PRIVATE LIMITED

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Board Meeting No.2

MINUTES OF THE 02/2024-25 MEETING OF BOARD OF DIRECTORS OF AIOI.SYSTEMS INDIA PRIVATE LIMITED HELD ON 09th DAY OF SEPTEMBER 2024 AT 11:00 AM AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT OFFICE NO. 406, 4TH FLOOR, CTS NO. 669, NIBR CORPORATE PARK, SAKINAKA ANDHERI ROAD KURLA WEST ANDHERI EAST, MUMBAI CITY, MAHARASHTRA, 400072.

Following Directors were Present:-

1. Mr. Ajay Chandrashekhar Prabhu
2. Mr. Tushar Hazra
3. Mr. Yutaka Yoshino (Through Video Conferencing)

1. CHAIRMAN OF THE MEETING

Mr. Tushar Hazra with the consent of the Board took the Chair and presided over the meeting. He welcomed the other Director to the meeting of the Board of Directors.

2. QUORUM

The Chairman declared that the requisite quorum was present at the meeting and accordingly the meeting was called to order.

3. LEAVE OF ABSENCE

Leave of absence was not granted to anyone as all the directors were present at the meeting.

4. TO CONFIRM THE MINUTES OF PREVIOUS BOARD MEETING

The Chairman informed the Board that minutes of the last Board meeting were circulated to all the directors and no comments have been received thereon.

Minutes of last Board meeting be and are hereby approved and the chairman of the meeting is hereby authorized to sign the same.

Thereafter, Mr. Tushar Hazra signed the minutes of last Board meeting.

5. APPROVAL OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2024

The Chairman took the matter for consideration of adoption of Annual Accounts i.e., Balance Sheet as on 31st March 2024, Profit and Loss A/c for the period 1st April, 2023 to 31st March, 2024 along with report of Auditors and Board of Directors. He, further, explained that notice for Annual General Meeting needs to be issued to the shareholders of the company and Annual General Meeting would be held on 30th September, 2024 at 11.00 A.M. at the registered office of the company at Office 406, 1Aerocity NIBR Corporate Park Sakinaka CTS No. 669 670 & 671 Andheri East Mumbai City MH 400072 IN. It was also held that shareholders can appoint their nominees for being present in India for shareholder's meeting.

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Board Meeting No.2

“RESOLVED THAT the Balance Sheet as at 31st March, 2024, Profit and Loss Account along with the report of Auditors and Board of Directors is approved. Members also accepted the notice for Annual General Meeting. Directors appreciated the results produced by the company and congratulated chairman and his team of management.

“RESOLVED FURTHER THAT Ajay Chandrashekhar Prabhu, Tushar Hazra and Yutaka Yoshino, Directors of the Company be and are hereby, severally, authorized, on behalf of the Company, to do all such acts, deeds, matters and things as deem necessary, proper or desirable and to sign and execute all necessary documents and returns for the purpose of giving effect to the aforesaid resolution along with filing of necessary e-form with the Registrar of Companies.”

6. VOTE OF THANKS

There being no other Business, the meeting concluded at 1:30 PM with Vote of Thanks to the Chair.

Date: 09-09-2024

Place: Mumbai, India

(Chairman)
Tushar Hazra
DIN: 08724929
Mumbai, India

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Board Meeting No.3

MINUTES OF THE 03/2024-25 MEETING OF BOARD OF DIRECTORS OF AIOI.SYSTEMS INDIA PRIVATE LIMITED HELD ON 18th DAY OF DECEMBER, 2024 AT 11:00 AM AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT OFFICE NO. 406, 4TH FLOOR, CTS NO. 669, NIBR CORPORATE PARK, SAKINAKA ANDHERI ROAD KURLA WEST ANDHERI EAST, MUMBAI CITY, MAHARASHTRA, 400072.

Following Directors were Present:-

1. Mr. Ajay Chandrashekhar Prabhu
2. Mr. Tushar Hazra
3. Mr. Yutaka Yoshino (Through Video Conferencing)

1. CHAIRMAN OF THE MEETING

Mr. Tushar Hazra with the consent of the Board took the Chair and presided over the meeting. He welcomed the other Director to the meeting of the Board of Directors.

2. QUORUM

The Chairman declared that the requisite quorum was present at the meeting and accordingly the meeting was called to order.

3. LEAVE OF ABSENCE

Leave of absence was not granted to anyone as all the directors were present at the meeting.

4. TO CONFIRM THE MINUTES OF PREVIOUS BOARD MEETING

The Chairman informed the Board that minutes of the last Board meeting were circulated to all the directors and no comments have been received thereon.

Minutes of last Board meeting be and are hereby approved and the chairman of the meeting is hereby authorized to sign the same.

Thereafter, Mr. Tushar Hazra signed the minutes of last Board meeting.

5. REVIEW OF OPERATIONS OF THE COMPANY IN ACCORDANCE WITH INDIAN ECONOMY

The members discussed about the operations of the company in accordance with the changes taking place in Indian Economy. The members maintained that they need to stay positive with so many changes taking place.

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Board Meeting No.3

6. VOTE OF THANKS

There being no other Business, the meeting concluded at 1:30 PM with Vote of Thanks to the Chair.

Date: 18-12-2024

Place: Mumbai, India

(Chairman)
Tushar Hazra
DIN: 08724929
Mumbai, India

AIOI.SYSTEMS INDIA PRIVATE LIMITED

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Board Meeting No.4

MINUTES OF THE 04/2024-25 MEETING OF BOARD OF DIRECTORS OF AIOI.SYSTEMS INDIA PRIVATE LIMITED HELD ON 28th DAY OF MARCH, 2025 AT 11:00 AM AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT OFFICE NO. 406, 4TH FLOOR, CTS NO. 669, NIBR CORPORATE PARK, SAKINAKA ANDHERI ROAD KURLA WEST ANDHERI EAST, MUMBAI CITY, MAHARASHTRA, 400072.

Following Directors were Present:-

1. Mr. Ajay Chandrashekhar Prabhu
2. Mr. Tushar Hazra
3. Mr. Yutaka Yoshino (Through Video Conferencing)

1. CHAIRMAN OF THE MEETING

Mr. Tushar Hazra with the consent of the Board took the Chair and presided over the meeting. He welcomed the other Director to the meeting of the Board of Directors.

2. QUORUM

The Chairman declared that the requisite quorum was present at the meeting and accordingly the meeting was called to order.

3. LEAVE OF ABSENCE

Leave of absence was not granted to anyone as all the directors were present at the meeting.

4. TO CONFIRM THE MINUTES OF PREVIOUS BOARD MEETING

The Chairman informed the Board that minutes of the last Board meeting were circulated to all the directors and no comments have been received thereon.

Minutes of last Board meeting be and are hereby approved and the chairman of the meeting is hereby authorized to sign the same.

Thereafter, Mr. Tushar Hazra signed the minutes of last Board meeting.

5. REVIEW OF OPERATIONS OF THE COMPANY IN ACCORDANCE WITH INDIAN ECONOMY

The members discussed about the operations of the company in accordance with the changes taking place in Indian Economy. The members maintained that they need to stay positive with so many changes taking place.

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Board Meeting No.4

6. VOTE OF THANKS

There being no other Business, the meeting concluded at 1:30 PM with Vote of Thanks to the Chair.

Date: 28-03-2025

Place: Mumbai, India

(Chairman)
Tushar Hazra
DIN: 08724929
Mumbai, India

Ajay Chandrashekhar Prabhu
D-4B, Anil Raj Park,
Survey No.-167/2B, Nehru Nagar Road
Near Monika Center, Kamgar Nagar Road
Kharalwadi, Pune City,
Maharashtra- 411018

FORM MBP – 1
Notice of interest by director
[Pursuant to section 184 (1) and rule 9(1)]

To

The Board of Directors
AIOI. Systems India Private Limited
Office No. 406, 4th Floor, CTS No. 669,
NIBR Corporate Park, Sakinaka Andheri
Road Kurla West Andheri East, Mumbai City,
Maharashtra, 400072

Dear Sir(s)

Ajay Chandrashekhar Prabhu S/O Chandrashekhar Subbana Kapoor, residing at D-4B, Anil Raj Park, Survey No.-167/2B, Nehru Nagar Road Near Monika Center, Kamgar Nagar Road Kharalwadi, Pune City, Maharashtra- 411018, being a director in the company hereby give notice of my interest or concern in the following company or companies, bodies corporate, firms or other association of individuals:-

SI No.	Names of the Companies /bodies corporate/ firms/ association of individuals	Nature of interest or concern / Change in interest or concern	Shareholding	Date on which interest or concern arose / changed
1	Adisoft Technologies India Pvt. Ltd.	Director	70%	04/02/2013
2	Kenmei automation Private limited	Director	70%	19/02/2016

Place: Mumbai
Date: 30th June, 2025

Signature
Ajay Chandrashekhar Prabhu
Director
(Din: 06473412)

Tushar Hazra
Baikuntha Deb Road, Madhyamgram
Kolkata 700130, West Bengal

FORM MBP – 1

Notice of interest by director

[Pursuant to section 184 (1) and rule 9(1)]

To

The Board of Directors
AIOL Systems India Private Limited
Office No. 406, 4th Floor, CTS No. 669,
NIBR Corporate Park, Sakinaka
Andheri Road Kurla West Andheri East,
Mumbai City, Maharashtra, 400072

Dear Sir(s)

I, Tushar Hazra S/O Mr. Nirmalendu Hazra, residing at Baikuntha Deb Road, Madhyamgram Kolkata 700130 West Bengal being a director in the company hereby give notice of my interest or concern in the following company or companies, bodies corporate, firms or other association of individuals:-

Sl No.	Names of the Companies /bodies corporate/ firms/ association of individuals	Nature of interest or concern / Change in interest or concern	Shareholding	Date on which interest or concern arose / changed
	NIL	NIL	NIL	NIL

Signature

Tushar Hazra
(Director)
(Din: 08724929)

Place: Kolkata
Date: 30th June, 2025

Yutaka Yoshino
Hikawadai Nerima-Ku,
Tokyo Japan-1638001

FORM MBP – 1

Notice of interest by director

[Pursuant to section 184 (1) and rule 9(1)]

To

The Board of Directors
AIOL Systems India Private Limited
Office No. 406, 4th Floor, CTS No. 669,
NIBR Corporate Park, Sakinaka
Andheri Road Kurla West Andheri East,
Mumbai City, Maharashtra, 400072

Dear Sir(s)

I, Yutaka Yoshino S/O Mr. Takashi Yoshino, residing at 2-12-10-103 Hikawadai Nerima-Ku, Tokyo Japan-1638001 being a director in the company hereby give notice of my interest or concern in the following company or companies, bodies corporate, firms or other association of individuals:-

SR No.	Names of the Companies /bodies corporate/ firms/ association of individuals	Nature of interest or concern / Change in interest or concern	Shareholding	Date on which interest or concern arose / changed
	Nil	Nil	Nil	Nil

Place: Japan

Date: 30th June, 2025

Signature
Yutaka Yoshino
Director
Din: 10173823

AIOI.SYSTEMS INDIA PRIVATE LIMITED

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Neeraj Bhagat & Co.
Chartered Accountants

S-13, St. Soldier Tower,
G- Block Commercial Complex,
Vikas Puri, New Delhi-110018

Dear Sir,

Re: Management Representation Letter in connection with Audit of financial statements as at and for the year ended March 31, 2025

This representation letter is provided in connection with your audit of the financial statements of AIOI.Systems India Private Limited as at and for the year ended March 31, 2025. We recognize that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion as to whether the financial statements give a true and fair view, in all material respects of the financial position of AIOI.Systems India Private Limited as at March 31, 2025, and of its operations for the year then ended in accordance with accounting principles generally accepted in India.

We understand that the purpose of your audit of our financial statements is to express an opinion thereon and that your audit was conducted in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India, which involves an examination of the accounting system, internal control, and related data to the extent you considered necessary in the circumstances, and is not designed to identify - nor necessarily be expected to disclose - fraud, shortages, errors and other irregularities, should any exist.

Accordingly, we make the following representations, which are true to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves.

A. Financial Statements and Financial Records

We have fulfilled our responsibilities, as set out in the terms of the audit engagement for the preparation of the financial statements in accordance with accounting principles generally accepted in India ("Indian GAAP") and the relevant provisions of the Companies Act, 2013 (the Act), as amended, including Schedule III and the accounting standards notified under the Companies Act, 2013, read together with the Companies (Accounting Standard) Amendment Rules, 2016 issued by the Ministry of Corporate Affairs and other accounting principles generally accepted in India. The accounting policies adopted in the preparation of financial statements have been consistently applied by the Company.

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1. We acknowledge, as members of the management of the Company, our responsibility for the fair presentation of the financial statements. We believe the financial statements referred to above give a true and fair view of the financial position and results of operations of the Company in accordance with Indian GAAP also applicable to level III entities and are free of material misstatements, including omissions. We have prepared the financial statements and results for the year ended (the year), and the same has been approved by the Board of Directors.
2. As members of management of the Company, we believe that the Company has a system of internal controls adequate to enable the preparation of accurate financial statements in accordance with Indian GAAP that are free from material misstatement, whether due to fraud or error.
3. The financial statements are prepared on a going concern basis as well as on accrual basis.

B. Fraud

1. We acknowledge that we are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud and error and to inform you about the details of frauds, if any, noted by us during the year ended or anytime till the date of this representation letter.
2. We have disclosed to you the results of our assessment of the risk that the financial statements, may be materially misstated as a result of fraud. We confirm that no such matters were identified on such assessment.
3. There were no instances of fraud resulting in a material misstatement of the Entity's financial statements that involves senior management or management or other employees who have a significant role in the Entity's internal financial controls. Also, there were no other frauds which result in a material misstatement of the Entity's financial statements.
4. We, hereby, confirm that no instance of fraud on the Company by its customers and vendors involving material amount, have been noted by us. Impact of cases involving amount other than material, have been duly accounted for in the financial statements for the year ended (the year) or anytime till the date of this representation letter.

C. Compliance with Laws and Regulations

AIOI.SYSTEMS INDIA PRIVATE LIMITED

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1. We confirm that there are no actual or suspected non-compliances with any state-specific or central laws and regulations, other than those, if any, mentioned under 'GENERAL' section of this Management Representation Letter.

D. Information Provided and Completeness of Information and Transactions

1. We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the audit; andUnrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. The company is mainly in the business of manufacture, import, export and otherwise deal in all kinds of foods, drinks & juices.
3. Accordingly, to the best of our knowledge, we believe that all data is reliable w.r.t each of the following financial assertion i.e. Completeness, Existence, Accuracy, Valuation, Obligation, and Presentation.
4. All material transactions have been recorded in the accounting records and are reflected appropriately in the financial statements.

We believe that the significant assumptions used in making accounting estimates, including those measured at fair value, are reasonable.

E. ACCOUNTING POLICIES & ESTIMATES

1. The accounting policies followed in the preparation of financial statements are in accordance with the Indian GAAP also level III entities and are consistent with those followed in the earlier periods.
2. The accounting policies and practices that are material or critical in determining the results of operations for the period or financial position are disclosed in the financial statements. The financial statements are prepared on the accrual basis.
3. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

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4. With respect to accounting estimates recognized or disclosed in financial statements:
 - a) We believe that the significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
 - b) The measurement process, including related assumptions and models, used by the management in determining the accounting estimates in context of the Indian GAAP is appropriate and consistent.
 - c) The assumptions used by management in determining the accounting estimates reflect management's ability and intent to carry out specific courses of action on behalf of the entity, where relevant to the accounting estimates and disclosures.
 - d) The disclosures related to accounting estimates are complete and appropriate under the Indian GAAP.
 - e) No subsequent event requires adjustment to the accounting estimates and disclosures included in the financial statements.
 - f) The accounting estimates which are not recognized or disclosed in the financial statements do not meet the recognition or disclosure criteria as per Indian GAAP and basis for such determination is appropriate.

F. INTERNAL CONTROL STRUCTURE:

1. All material transactions have been recorded in the accounting records and are reflected in the financial statements for the year ended.

We believe that there is an adequate internal control system commensurate with the size of the Company and the nature of its business, for the rendering of services and for the purchase of property, plant & equipment.

G. REGISTERS, MINUTES AND CONTRACTS:

1. The Minutes of the meetings of the Shareholders and Directors and the Registers required to be maintained under the Act is complete and authentic.
2. The details of the meetings held during the period and up to date of this letter are as follows:

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S No.	Date of meeting	Type of Meeting
1	30/06/2024	Board Meeting
2	09/09/2024	Board Meeting
3	30/09/2024	Annual General Meeting
4	18/12/2024	Board Meeting
5	28/03/2025	Board Meeting

3. We have made available to you all significant registers, contracts, and agreements. Further, we have made available to you all minutes of the meetings of shareholders, directors, and committees of directors held before and up to the date of this representation letter.
4. All matters required to be recorded in the registers and minute books of the Company have been, and are, recorded correctly.
5. We have disclosed to you, and the Company has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
6. There are no contracts or arrangements that need to be entered in the register maintained under Section 189 of the Companies Act, 2013.
7. The Company has not granted nor taken any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013 ('the Act').

H. OWNERSHIP AND PLEDGING OF ASSETS:

The Company has satisfactory title to all assets appearing in the balance sheet as at March 31, 2025.

I. RELATED PARTY DISCLOSURES:

1. We confirm the completeness of the information provided regarding the identification of related parties as stated in Note 18 of the financial statements. We have disclosed to you the identity of the Company's related parties and all related parties and related party transactions of which we are aware, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements, guarantees, cross charges to and from related parties, non-monetary transactions and transactions for no consideration for the period ended, as well as

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related balances due to or from such parties at the year ended (the year). These transactions have been appropriately accounted for and disclosed in the financial statements in accordance with AS-18 'Related Party Disclosures'

2. There are no related party transactions, other than those disclosed in the financial statements which are as follows:

Name of the Related Party	Nature of Relationship	Nature of contracts/arrangements/transactions	Address of the Related Party
Adisoft Technologies Private Limited	Associate Company	Consultancy/Management Fee and Sale of Goods/ Purchase of Goods	Flat No 4b, D Wing, Anil Raj Park Behind Monica Apts, Kamgar Nagar, Pimpri Pune Mh 411018 In.
AIOI. Systems Company Limited	Holding Company	Management Services and Import Of Goods	Omori Bellport E 9f, 6-22-7 Minami-Oi, Shinagawa-Ku, Tokyo 140-0013, Japan
Tushar Hazra	Director	Reimbursement of Expense	Baikuntha Deb Road, Madhyamgram Kolkata 700130 West Bengal

3. Transactions are entered into with the related parties are in ordinary course of business and are at the arm's length.
4. All the related party transactions are entered into with the consent of the Board of Directors.
5. We have disclosed that related party transactions do not involve undisclosed agreements / transactions.

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J. TRADE RECEIVABLES, OTHER ASSETS AND LOANS, AND ADVANCES:

1. The Company is completely confident of the entire trade receivables and hence we believe no provision towards aged trade receivables is required as at March 31, 2025. All trade receivables have been classified as current asset in these financial statements.
2. We represent that no provision is required towards allowances, losses, returns, discounts, costs and expenses that may be incurred subsequent to the date of Balance Sheet for uncollectible/ irrecoverable receivables, other assets and advances and accordingly, the current assets, loans and advances have a realizable value in the ordinary course of business at least equal to the amounts at which they are stated in the Balance Sheet,
3. All bank balances have been confirmed as at March 31, 2025, with the respective Banks. There are no unidentified transactions observed in the Bank statements for all Banks during the period 2024-25.
4. The Company has not, directly or indirectly, advanced any loan, including any loan represented by a book debt to, or give any guarantee or provide any security in connection with any loan taken by,
 - a. any director of the company, or of a company which is its holding company or any partner or relative of any such director; or
 - b. any firm in which any such director or relative is a partner.
5. The Company has not directly or indirectly —
 - a. give any loan to any person or other body corporates;
 - b. give any guarantee or provide security in connection with a loan to any other body corporate or person; and
 - c. acquire by way of subscription, purchase or otherwise, the securities of any other body corporate,

Which exceeded sixty percent of its paid-up share capital, free reserves, and securities premium account or one hundred percent of its free reserves and securities premium account, whichever is more.

6. We believe and represent that there are no unaccounted financial implications observed based on reconciliations performed by the Company during the F and the period thereafter up to the date of this management representation letter.

AIOI.SYSTEMS INDIA PRIVATE LIMITED

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K. PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLES

There is a Property of Rs. 1,545.49 (in hundreds) in the Entity's Balance Sheet as on March 31, 2025.

L. INVESTMENTS

Company has made investments in Fixed deposit that are appearing in the balance sheet. The entity has made total investments of Rs. 4,28,734.05 (in hundreds).

M. INVENTORIES

The Entity is engaged in providing service to its clients and there is Rs. 88,865.89 (in Hundreds) lying with the company as at 31st March 2025.

N. CASH AND BANK BALANCES

1. Cash balances Rs. 1,116.45 (in hundreds) at the year end.

The balances in the Bank accounts as on Balance Sheet date are:

Name of the Bank	(₹ in hundreds)
HDFC Bank Current Account	62,247.28
MUFG Bank Current Account	1,67,295.32

2. There is no restriction on Cash and Cash equivalents stated in the Balance sheet from being exchanged or in order to settle a liability for at least twelve months from the date of the Balance sheet.

O. SHARE CAPITAL:

1. We have properly recorded or disclosed in the financial statements the share/ capital stock repurchases options and agreements, and shares/ capital stock reserved for options, warrants, conversions, and other requirements.
2. The Entity has complied with all the relevant laws and regulations of RBI issued from time to time with regard to raising of capital from non-resident parties

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P. TRADE PAYABLES AND OTHER LIABILITIES:

1. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements as at 31st March 2025.
2. The Company has generally been regular in depositing undisputed statutory dues, including Income Tax, Sales Tax, Service Tax, Goods and Services Tax, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. According to information and explanation are given to us, the Company did not have any dues on account of provident fund, duty of customs, Employee's State Insurance and duty of excise.
3. There were no disputed statutory dues in respect of Income Tax, Sales Tax, Value Added Tax, Service Tax, Goods & Services Tax, cess, and other material statutory dues were in arrears as at (the year), for a period of more than six months from the date they became payable.
4. There were no disputed statutory dues in respect of Income Tax, Sales Tax, Value Added Tax, Service Tax, Goods & Services Tax, cess, and other material statutory dues, as at.
5. We believe and represent that there are no unaccounted financial implications observed based on reconciliations performed by the Company during the FY and the period thereafter up to the date of this management representation letter.
6. We hereby confirm that the Company has outstanding dues of MSME creditors Rs. 3,903.39 (in hundreds) and other than (MSME) Rs. 2,59,906.73 (in hundreds) as at 31st march 2025.

Q. PROVISIONS, CONTINGENT LIABILITIES, AND COMMITMENTS:

1. The Company has provided for Income-tax in respect of its assessable incomes up to and for the period ended, in terms with the Accounting Standard 22 –Accounting for Taxes on Income.
2. We have recognized deferred tax assets as we believe that there is virtual certainty supported by convincing evidence that there would be future taxable profits to realize these benefits.
3. We have disclosed to you all tax opinions, correspondence with tax authorities, or other appropriate information that served as support for the accounting for potentially material matters.
4. We have informed you all outstanding and possible litigation and claims. All cases where the outflow of economic resources is possible have been appropriately disclosed in the financial statements as contingent liabilities.

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5. All claims where the outflow of economic resources is probable or possible have been properly accounted for or disclosed respectively in the financial statements. No other claims in connection with litigation have been or are expected to be received.
6. The Company does not have any bank guarantees outstanding as at except as disclosed in the financial statements. The Company also does not have any Letter of Credit issued as at (year ended).
7. There are no non-cancellable commitments, which are either material to the financial statements or are relevant in understanding the financial statements or may impact the decision making of the users of the financial statements, other than those disclosed in notes of the financial statements.
8. All contingent liabilities have been disclosed in the accounts and we are not aware of any other liabilities.
9. The Company uses significant management estimates, and is in process to document these procedures of creating provision of subsequent sales returns for all Business Units.
10. There is no impact of pending litigations on the financial position of the Entity as on the Balance Sheet Date.

R. STATEMENT OF PROFIT & LOSS:

1. All materials transactions have been adequately disclosed and full provision has been made in the financial statements for all claims and losses of material amount which have resulted or may be expected to result from events which occurred or from commitments which were entered into on or before the date of balance sheet, including losses resulting from forwarding purchase and/or sale contracts.
2. To the best of our knowledge and belief, no personal expenses have been charged to revenue Accounts. All the expenses have been appropriately accounted for and classified under the relevant head of account.
3. Except as disclosed in the financial statements, the results for the period were not materially affected by:
 - a. Transactions of nature not usually undertaken by the Company
 - b. Circumstances of an exceptional or non-recurring nature;
 - c. Changes in accounting policies.Variance in actualization of various management estimates of income and expenses.

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4. Company has not given any donations exceeding the limits specified in section 181 of the Act and has not given any donations to a Political Party or to any person for a political purpose in contravention of section 182 of the Act.

GENERAL:

1. The Company has also maintained registers required under section 189 of the Act recording the particulars of all contracts to which sections 184(2) or 188 of the Act apply. There are no transactions covered under section 184(2) and 188 of the Act.
2. The following have been properly recorded and where appropriate, adequately disclosed in the financial statements/ results, if any:
 - a. Losses arising from sale and purchase commitments.
 - b. Assets pledged as collateral.
3. There are no onerous contracts entered into by the Company as at.
4. There have been no irregularities involving management or employees who have a significant role in the system of internal control that could have a material effect on the financial statements.
5. The Company has no accumulated losses at the end of the financial year and it has not incurred cash losses in the current financial period.
6. All disclosures as required by MSMED Act relating to micro, small and medium enterprises have been appropriately disclosed in the financial statements. Dues to micro and small enterprises have been determined to the extent such parties have been identified on the basis of information requested by the Management and responded by its vendors to the Company. There are no suppliers who are registered as micro, small or medium enterprises under "The Micro, Small and Medium and Enterprises Development Act, 2006" as at March 31, 2025 other than disclosed in note no. 25 of the financial statement.
7. The financial statements are free of material misstatements, including omissions.
8. The Company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
9. The Company is in compliance with all the provisions of the Companies Act, 2013 ("the Act").

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10. As at March 31, 2025, the Company had no unusual commitments or contractual obligations of any sort which were not in the ordinary course of business and which might have an adverse effect upon the Company (e.g., contracts or purchase agreements above market price; repurchase or other agreements not in the ordinary course of business; material commitments for the purchase of property, plant and equipment; significant foreign exchange commitments; open balances on letters of credit; purchase commitments for inventory quantities in excess of normal requirements or at prices in excess of the prevailing market prices; losses from fulfillment of, or inability to fulfill, sales commitments, etc.).
11. We represent that we, as the Board of Directors of the Company, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act 2013.
12. There are transactions relating to foreign exchange taken place during the financial year 2024-25 ,Other point -Entity's Normal Operating cycle is 12 months.
13. We understand that a Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that:
 - i. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;
 - ii. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and
 - iii. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

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S. We confirm that there are no exceptions noted by us in the design, implementation and operating effectiveness of the internal financial controls over financial reporting during the year ended and as at March 31, 2025.

T. SUBSEQUENT EVENTS:

1. No events or transactions have occurred since the date of the Balance Sheet or are pending that would have a material effect on the financial statements at that date or for the period then ended, other than those reflected or fully disclosed in the financial statements.
2. No events have occurred that are of such significance in relation to the Company's affairs to require mention in a note to the financial statements in order to make them not misleading regarding the financial position, results of operations, or cash flows of the Company.

For and on behalf of
AIOI.Systems India Private Limited

Director
Tushar Hazra
(Din :08724929)
Place: Kolkata

AIOI.SYSTEMS INDIA PRIVATE LIMITED

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Annexure .A

List of shareholder as on 31st March,2025

S.No.	Name of Shareholder	Number of share held	Total Amount paid @ 10
1	Adisoft Technologies Private Limited	8,40,000	84,00,000.00
2	AIOI. Systems Company Limited	26,60,000	2,66,00,000.00
	Total	35,00,000	3,50,00,000.00

Annexure .B

List of Director as on 31st March, 2025

S.No.	Name of Personnel	Designation	Appointment/Resignation	Date of Change
1	AJAY CHANDRASHEKHAR PRABHU	Director	Appointment	16/03/2020
2	TUSHAR HAZRA	Director	Appointment	16/03/2020
3	YUTAKA YOSHINO	Additional Director	Appointment	30/05/2023

**EXTRACT OF ANNUAL RETURN AS ON THE FINANCIAL YEAR ENDED ON
31ST MARCH, 2025**

*[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the
Companies (Management and Administration) Rules, 2014]*

I.REGISTRATIONANDOTHERDETAILS:

i.	CIN	U74999HR2017PTC068500
ii.	Registration Date	07/04/2017
iii.	Name of the Company	AIOI.SYSTEMS INDIA PRIVATE LIMITED
iv.	Category/Sub-Category of the Company	Subsidiary of Foreign Company
v.	Address of the Registered office and contact details	Office 406, 1Aerocity NIBR Corporate Park Sakinaka CTS No. 669 670 & 671 Andheri East Mumbai City MH 400072 IN
vi.	Whether listed company	No
vii.	Name, Address and Contact details of Registrar and Transfer Agent, if any	

II.PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated:-

Sr. No.	Name and Description of main products/ services	NIC Code of the Product/ service	% to total turnover of the company
1	Manufacture of Computer, peripherals and other optical products	26209	100

[illegible]

1. Institutions									
a) Mutual Funds	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
b) Banks / FI	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
c) Central Govt	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
d) State Govt(s)									
e) Venture Capital Funds	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
f) Insurance Companies	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
g) FIIs	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
h) Foreign Venture Capital Funds	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
i) Others (specify)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Sub-total (B)(1)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2. Non Institutions									
a) Bodies Corp. (i) Overseas	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
b) Individuals (i) Individual shareholders holding nominal share capital upto Rs. 1 lakh (ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
c) Others(Specify)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Sub-total(B)(2)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total Public Shareholding (B)=(B)(1)+ (B)(2)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
C. Shares held by Custodian for GDRs & ADRs	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Grand Total (A+B+C)	Nil	35,00,000	35,00,000	100	Nil	35,00,000	35,00,000	100	Nil

ii.Shareholding of Promoters

Sr. No	Shareholder's Name	Shareholding at the beginning of the year{1 st April 2024}			Shareholding at the end of the year{31 st March 2025}			% change in shareholding during the year
		No. of Shares	% of total Shares of the comp	%of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	%of Shares Pledged / encumbered to total shares	
1	AIOI. Systems Co. Ltd.	26,60,000	76%	Nil	26,60,000	76%	Nil	Nil
2	Adisoft Technologies Pvt. Ltd.	8,40,000	24%	Nil	8,40,000	24%	Nil	Nil
	Total	35,00,000	100%	Nil	35,00,000	100%	Nil	Nil

iii.Change in Promoters' Shareholding (please specify, if there is no change (There is no any change in the promoters' shareholding))

Sr. no		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	35,00,000	100	35,00,000	100
	Increase and Decrease in Shareholding	Nil	Nil	Nil	Nil
	At the End of the year	Nil	Nil	Nil	Nil
		35,00,000	100	35,00,000	100

iv.) INDEBTEDNESS

Indebtedness of the Company including interest outstanding/ accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning	Nil	Nil	Nil	Nil

of the financial year				
i) Principal Amount				
ii) Interest due but not paid				
iii) Interest accrued but not				
Total(i+ii+iii)	<i>Nil</i>	<i>Nil</i>	<i>Nil</i>	<i>Nil</i>
Change in Indebtedness during the financial year	<i>Nil</i>	<i>Nil</i>	<i>Nil</i>	<i>Nil</i>
- Addition				
- Reduction				
Net Change	<i>Nil</i>	<i>Nil</i>	<i>Nil</i>	<i>Nil</i>
Indebtedness at the end of the financial year	<i>Nil</i>	<i>Nil</i>	<i>Nil</i>	<i>Nil</i>
i) Principal Amount				
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	<i>Nil</i>	<i>Nil</i>	<i>Nil</i>	<i>Nil</i>

V. REMUNERATION OF DIRECTORS AND KEYMANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/ or Manager

Sl. No.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount
1.	Gross salary (a)Salary as per provisions containedinsection17(1) of the Income-tax Act, 1961 (b)Value of perquisites u/s 17(2)Income-tax Act, 1961 (c)Profits in lieu of salary undersection17(3)Income- taxAct,1961	Nil	Nil	Nil	Nil	Nil
2.	Stock Option	Nil	Nil	Nil	Nil	Nil
3.	Sweat Equity	Nil	Nil	Nil	Nil	Nil
4.	Commission - as % of profit	Nil	Nil	Nil	Nil	Nil

	- others, specify...					
5.	Others, please specify	Nil	Nil	Nil	Nil	Nil
6.	Total(A)	Nil	Nil	Nil	Nil	Nil
	Ceiling as per the Act					

B. Remuneration to other directors:

Sl. No.	Particulars of Remuneration					Total Amount
	<u>Independent Directors</u> · Fee for attending board committee meetings · Commission · Others, please specify	Nil			Nil	Nil
	Total(1)	Nil	Nil	Nil	Nil	Nil
	<u>Other Non- Executive Directors</u> · Fee for attending board committee meetings · Commission · Others, please specify	Nil	Nil	Nil	Nil	Nil
	Total(2)	Nil	Nil	Nil	Nil	Nil
	Total(B)=(1+2)	Nil	Nil	Nil	Nil	Nil
	Total Managerial Remuneration	Nil	Nil	Nil	Nil	Nil
	Overall Ceiling as per the Act					

C. Remuneration to Key Managerial Personnel Other Than MD/ Manager /WTD

Sl. no.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1.	Gross salary (a)Salary as per provisions contained in section17(1)of the Income-tax Act,1961 (b)Value of perquisites u/s 17(2)Income-tax Act,1961 (c)Profits in lieu of salary under	Nil	Nil	Nil	Nil

	section 17(3)Income-tax Act,1961				
2.	Stock Option	Nil	Nil	Nil	Nil
3.	Sweat Equity	Nil	Nil	Nil	Nil
4.	Commission - as % of profit -others, specify...	Nil	Nil	Nil	Nil
5.	Others, please specify	Nil	Nil	Nil	Nil
6.	Total	Nil	Nil	Nil	Nil

VI. PENALTIES/PUNISHMENT/COMPOUNDING OFFENCES:

Type	Section of the companies Act	Brief description	Details of Penalty/ Punishment/Compounding fees imposed	Authority [RD /NCLT/Court]	Appeal made. If any(give details)
A.Company					
Penalty	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil
Compounding	Nil	Nil	Nil	Nil	Nil
B.Directors					
Penalty	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil
Compounding	Nil	Nil	Nil	Nil	Nil
C. Other Officers In Default					
Penalty	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil
Compounding	Nil	Nil	Nil	Nil	Nil

For and on behalf of Board of

AIOL.SYSTEMS INDIA PRIVATE LIMITED

x

Director
Ajay Chandrashekhar
Prabhu
(Din :06473412)
Place: Mumbai, India

x

Director
Tushar Hazra
(Din :08724929)
Place: Kolkata, India