

INDEPENDENT AUDITOR'S REPORT

To the Members of

CYIENT URBAN MICRO SKILL CENTER FOUNDATION

Report on the Audit of the Standalone Financial Statements

Opinion

1. We have audited the accompanying standalone financial statements of CYIENT URBAN MICRO SKILL CENTER FOUNDATION ("the Company"), which comprise the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Accounting standards specified under section 133 of the Act, of the state of affairs of the Company as at 31 March 2025 and its **Loss** (financial performance) for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other Than Financial statements and Auditors report thereon

4. The company's Board of Directors are responsible for other information. The other information comprises the information included in the Annual report, but does not included in the financial statements and our auditor's report there on.
5. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
6. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management and Those Charged with Governance for the Standalone Financial statements for the Financial Statements

7. The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the (the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs (financial position), profit or loss (financial performance) changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

8. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
9. Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

10. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
11. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for explaining our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

12. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

13. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Report on Other Legal and Regulatory Requirements

15. As required by the Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of Section 143(11) of the Act, the said order is not applicable to the company.

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

- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors are disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, the said order is not applicable to the company; and

- With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - The Company does not have any pending litigations which would impact its financial position. (Subject to Annexure A to this report)
 - The company did not have any long-term contracts including derivative contracts for which they were any material foreseeable losses.
 - There were no amounts which required to be transferred to the Investor Education and Protection Fund by the company.
- The management has represented that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- The management has represented, that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material misstatement.

- The company has not proposed, declared and paid any dividend during the year. Accordingly reporting under this clause is not applicable to the company.

For G.P. ASSOCIATES
Chartered Accountants
Firm Reg. No. 006734S

Place: Hyderabad
Date: 04-07-2025

(CA K ABHIRAM)
PARTNER
M. No. 239219
UDIN:

CYIENT URBAN MICRO SKILL CENTER FOUNDATION
CIN: U85300TG2018NPL127543
HYDERABAD

BALANCE SHEET AS AT 31.03.2025

Particulars	Note No.	As at 31/03/2025 ₹		As at 31/03/2024 ₹
EQUITY AND LIABILITIES				
1 Shareholders Funds				
a) Share Capital	3	100,000		100,000
b) Reserves & Surplus	4	(247,565)		(229,524)
2 Current Liabilities				
a) Short Term Provisions	5	1,963,972		3,432,817
TOTAL		1,816,407		3,303,293
ASSETS				
1 Current Assets				
Cash & Cash Equivalent	6	1,816,407		3,303,293
TOTAL		1,816,407		3,303,293
Ref. accompanying Notes to accounts forming part of the Financial Statements	1 to 11			

As per our report of even date attached

For G P ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Registration No: 006734S

(CA K ABHIRAM)

PARTNER

M. No. 239219

UDIN:

(B G V KRISHNA)

DIRECTOR

DIN : 00605187

(B V R MOHAN REDDY)

DIRECTOR

DIN : 00058215

Place : Hyderabad

Date : 04.07.2025

CYIENT URBAN MICRO SKILL CENTER FOUNDATION
CIN: U85300TG2018NPL127543
HYDERABAD

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31.03.2025

Particulars	Note No.	For the year ended 31.03.2025 ₹	For the year ended 31.03.2024 ₹
I. Revenue:			
Donations received		4,685,844	4,834,544
Interest Income		53,242	68,274
Total Revenue		4,739,086	4,902,818
II. Expenses:			
Utilisation on Project Activities	7	4,732,127	4,977,327
Other Expenses	8	25,000	25,000
Total Expenses		4,757,127	5,002,327
III. Surplus for the period(I-II)		(18,041)	(99,509)
Tax Expenses		-	-
Current tax		-	-
Surplus carried forward		(18,041)	(99,509)
Profit/(Loss) for the period		(18,041)	(99,509)
Earnings per equity share			
Basic/Diluted		(1.80)	(9.95)
Ref. accompanying Notes to accounts forming part of the Financial statements	1 to 11		
Financial Statements			

As per our report of even date attached

For G P ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No: 006734S

(CA K ABHIRAM)
PARTNER
M NO :239219
UDIN:

(B G V KRISHNA)
DIRECTOR
DIN : 00605187

(B V R MOHAN REDDY)
DIRECTOR
DIN : 00058215

Place : Hyderabad
Date : 04.07.2025

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note No. 1

Corporate Information

M/s CYIENT URBAN MICRO SKILL CENTER FOUNDATION was incorporated in India in the year 2018 at Plot No.11, Software Units Layout, Madhapur, Hyderabad and the Company is primarily engaged in providing Community, personal & Social Services works.

Note No. 2

Significant Accounting Policies

The company has applied following accounting policies consistently

2.1 Basis of preparation of Financial Statements:-

The Financial Statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on accrual basis. GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013 ('the Act') read with rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year.

2.2 Current and Non-current Classification: -

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle (not exceeding twelve months) and other criteria set out in the Schedule III to the Act

2.3 Functionality and presentation currency

These financial statements are presented in Indian National Rupee ('INR'), which is the Company's functional and presentation currency. All Amounts have been rounded to the nearest rupee, unless otherwise indicated.

2.4 Use of Judgements and Estimates

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the company's accounting policies and the reported amounts of assets, liabilities, income and expenses. Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognized prospectively.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

- **Judgements**

Information about the judgements made in applying accounting policies that have the most significant effects on the amounts recognized in the financial statements have been given below: -

- Classification of financial assets: assessment of business model within which the assets are held.

- **Assumptions and estimation uncertainties**

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the financial statements for the every period ended is included below: -

- Recognition of deferred tax assets: availability of future taxable profit against which carry-forward tax losses can be used;
- Impairment test: key assumptions underlying recoverable amounts.
- Recognition and measurement of provisions and contingencies: key assumptions about the likelihood and magnitude of an outflow of resources.

2.5 Property Plant & Equipment.

Fixed Assets are stated at actual cost, less accumulated depreciation and impairment, if any. The actual cost capitalized comprises material cost, inward freight, installation cost, duties and taxes and other incidental expenses incurred to acquire/construct/install the assets.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

All other repairs and maintenance are charged to the Statement of Profit and Loss during the reporting period in which they are incurred.

The cost and the accumulated depreciation for fixed assets old, retired or otherwise disposed off are removed from the stated values and the resulting gains and losses are included in the Statement of Profit and loss.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

2.6 Depreciation

Company depreciates its property plant and equipment on the Written down value method.

Leasehold land is amortized over the period of lease. Leasehold improvements are amortized over the period of lease or estimated useful life, whichever is lower.

Depreciation on additions / deletions is calculated pro-rata from the month of such addition / deletion, as the case maybe Gains and losses on disposals are determined by comparing proceeds with carrying amount.

2.7 Inventories

Inventories of Raw Materials, Work-in-Progress, Stores and spares, Finished Goods, Stock-in-trade and Property under development are stated 'at cost or net realizable value, whichever is lower'. Goods-in-Transit are stated 'at cost'. Cost comprise all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost formulae used are 'First-in-First-out', 'Weighted Average cost' or 'Specific identification', as applicable. Due allowance is estimated and made for defective and obsolete items, wherever necessary.

2.8 Revenue Recognition

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

Revenue represents net value of goods provided to customers after deducting for certain incentives including, but not limited to discounts, volume rebates, incentive programs etc.

Interest income are recognized on an accrual basis using the effective interest method.

Dividends are recognized at the time the right to receive payment is established.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

2.9 Employee Benefits

- **Short-term obligations**

Liabilities for wages and salaries, including nonmonetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled.

- **Defined Contribution Plans**

Defined Contribution Plans such as Provident Fund (PF), Employee State Insurance (ESI) etc., are charged to the Statement of Profit and Loss as incurred.

- **Termination Benefits**

Termination benefits are payable when employment is terminated by the Company before the normal retirement date, or when an employee accepts voluntary redundancy in exchange for these benefits. The Company recognizes termination benefits at the earlier of the following dates: (a) when the Company can no longer withdraw the offer of those benefits; when the Company recognizes costs for a restructuring that is within the scope of Accounting Standards and involves the payment of terminations benefits. In the case of an offer made to encourage voluntary redundancy, the termination benefits are measured based on the number of employees expected to accept the offer. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

2.10 Income tax

Income tax expense comprises current and deferred tax. It is recognized in the statement of profit or loss.

- **Current tax**

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date. Current tax assets and liabilities are offset only if, the Company:

- a) Has a legally enforceable right to set off the recognized amounts; and
- b) Intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

- **Deferred tax**

Deferred tax is recognized on differences between the carrying amounts of assets and liabilities in the balance sheet and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences. Deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized. Such assets and liabilities are not recognised if the temporary difference arises from initial recognition of goodwill or from the initial recognition (other than in a business combination) of other assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the balance sheet date.

Minimum Alternative Tax (MAT) is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. In the year in which the MAT credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in guidance note issued by the Institute of Chartered Accountants of India, the said asset is created by way of credit to the consolidated statement of profit and loss and included in deferred tax assets. The Company reviews the same at each balance sheet date and writes down the carrying amount of MAT entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal income tax during the specified period.

2.11 Earnings per Share (EPS)

Basic earnings per share is calculated by dividing: - the profit attributable to owners of the Company - by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.;

Particulars	March 31, 2025	March 31,2024
Profit after taxation `₹`	(18,041)	(99,509)
Basic:		
Number of shares outstanding	10,000	10,000
Basic Earnings per share `₹`	(1.80)	(9.95)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

2.12 Provisions and Contingencies

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses. Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pretax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense. Contingent Liabilities are disclosed in respect of possible obligations that arise from past events but their existence will be confirmed by the occurrence or nonoccurrence of one or more uncertain future events not wholly within the control of the Company or where any present obligation cannot be measured in terms of future outflow of resources or where a reliable estimate of the obligation cannot be made..

2.13 Cash and Cash Equivalents

Cash comprises cash on hand, in bank, demand deposits with banks and with financial institutions. The Company considers all highly liquid financial instruments, which are readily convertible into cash and have original maturities of three months or less from the date of purchase, to be cash equivalents. Such cash equivalents are subject to insignificant risk of changes in value.

Cash flows are reported using indirect method, whereby profit / (loss) after tax is adjusted for the effects of transaction of non-cash nature and any deferrals or accruals of past or future cash receipts or payments for the year. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

CYIENT URBAN MICRO SKILL CENTER FOUNDATION
CIN: U85300TG2018NPL127543
HYDERABAD

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT 31.03.2023

Particulars	Number of Shares	As at 31/03/2025 ₹	As at 31/03/2024 ₹
NOTE - 3			
SHARE CAPITAL			
<u>Authorised :</u>			
10,000 Equity Shares of ₹10/- each	10,000	100,000	100,000
<u>Issued, Subscribed and Paid Up :</u>			
10,000 Equity Shares of ₹10/- each fully	10,000	100,000	100,000
		100,000	100,000

Note 3.1

A. Reconciliation of equity shares and amount outstanding at the beginning and at the end of the

Particulars	Number of Shares	₹	Number of Shares	₹
Shares outstanding at the beginning of the year	10,000	100,000	10,000	100,000
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	10000	100,000	10000	100,000

B. Details of Shares held by each share holder holding more than 5% of Equity Shares

G	%	Number of Shares	%	Number of Shares
1. CYIENT LIMITED	99.99%	9,999	99.99%	9,999

CYIENT URBAN MICRO SKILL CENTER FOUNDATION
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HYDERABAD

NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT 31.03.2025

Particulars	As at 31/03/2025 ₹	As at 31/03/2024 ₹
<u>NOTE - 4</u>		
<u>RESERVES & SURPLUS</u>		
Profit & Loss Account		
Opening balance	(229,524.24)	(130,015)
Add: Net Profit/(Loss) for the current Year	(18,041)	(99,509)
Closing Balance	<u>(247,565)</u>	<u>(229,524)</u>
<u>NOTE - 5</u>		
<u>SHORT TERM PROVISIONS</u>		
Provision for Audit Fee	118,950	93,950
Other Payable	1,845,022	3,338,867
	<u>1,963,972</u>	<u>3,432,817</u>
<u>NOTE - 6</u>		
<u>CASH AND CASH EQUIVALENTS</u>		
Bank Balances		
- On current account	1,814,697	3,301,583
Cash Balances	1,710	1,710
	<u>1,816,407</u>	<u>3,303,293</u>
<u>NOTE - 7</u>		
<u>PROJECT ACTIVITIES</u>		
Expenditure on Project Activites	4,732,127	4,977,327
	<u>4,732,127</u>	<u>4,977,327</u>
<u>NOTE - 8</u>		
<u>OTHER EXPENSES</u>		
Audit Fee	25,000	25,000
	<u>25,000</u>	<u>25,000</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

9. Related Party Disclosures:

- **Key Managerial Personnel**

1. B Ashok Reddy- Director
2. B.V R Mohan Reddy- Director
3. BGV Krishna - Director

a. Transactions during the year :

S.No.	Name of Related Parties	Nature of Transactions	Transactions during the Year	Transactions during the Previous Year
1.	B Ashok Reddy	Remuneration	--	--
		Loans and Advances repaid	--	--
2	B.V.R Mohan Reddy	Remuneration	--	--
		Loans And Advances repaid	--	--

b. Balances at the year end :

S.No.	Name of Related Parties	Nature of Transactions	Transactions during the Year	Transactions during the Previous Year
1.	B Ashok Reddy	Remuneration	--	--
		Loans and Advances repaid	--	--
2	B.V.R Mohan Reddy	Remuneration	--	--
		Loans And Advances repaid	--	--

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

10. Disclosure as per Schedule III:

- Shareholding of Promoters**

Shares held by promoters at the end of the year				% Change during the year
S. No	Name of Promoter	No. of Shares	% of total shares	
1	CYIENT LIMITED	9,999	99.99%	-
2	B Ashok Reddy	1	00.01%	-

- Trade Payables Ageing Schedule**

Particulars	Outstanding for following periods				TOTAL
	Less than 1 year	1 – 2 years	2 – 3 years	More than 3 years	
Undisputed	--	--	--	--	--
• MSME	--	--	--	--	--
• Others	--	--	--	--	--
Disputed	--	--	--	--	--
• MSME	--	--	--	--	--
• Others	--	--	--	--	--

- Trade Receivables Ageing Schedule**

Particulars	Outstanding for following periods				TOTAL
	Less than 6 months	6months - 1 year	1 – 2 years	2 – 3 years	
Considered Good	--	--	--	--	--
• Disputed	--	--	--	--	--
• Undisputed	--	--	--	--	--
Considered Doubtful	--	--	--	--	--
• Disputed	--	--	--	--	--
• Undisputed	--	--	--	--	--

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

- Loans repayable on demand**

Type of borrower	Amount of Lon outstanding	% to total advances
Promoters	-	-
Directors	-	-
Related Parties	-	-

- Capital Work in Progress**

Particulars	Outstanding for following periods				TOTAL
	Less than 1 year	1 – 2 years	2 – 3 years	More than 3 years	
Project in Progress	NIL				
Project temporarily suspended					

11. Ratio Analysis

Particulars	Basis of Calculation	FY 2024-25	FY 2023-24
Current Ratio	CA / CL	0.92	0.96
Debt-Equity Ratio	Debt / Equity	--	--
Debt Service Coverage Ratio	EBDIT / Debt Service	--	--
Return on Equity Ratio	EAT / Equity	0.12	0.77
Inventory turnover ratio	Cost of Purchases / Avg. Inventory	--	--
Trade Receivables turnover ratio	Sales / Avg. Receivables	--	--
Trade payables turnover ratio	Cost of Purchases / Avg. Trade payables	--	--
Net capital turnover ratio	Sales / Equity	--	--
Net profit ratio	EBT / Sales	--	--
Return on Capital employed	EBIT / (Equity + Debt)	0.12	0.77
Return on investment	EAT / (Equity + Debt)	0.12	0.77

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

12. OTHERS

- | | | |
|--------------------------------------|---------|---------|
| a) Earnings in Foreign Currencies | - Nil - | - Nil - |
| b) Expenditure in Foreign Currencies | - Nil - | - Nil - |

- 13.** Previous year figures have been regrouped or rearranged wherever necessary to confirm to this year's classification.
Debit and Credit Balances are subject to confirmation.

As per in our report of even date.

**For G. P. ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No. 006734S**

For and on behalf of the Board of Directors

**(CA. K ABHIRAM)
PARTNER
M. No. 239219
UDIN:**

**(B . ASHOK REDDY)
DIRECTOR
DIN: 01848553**

**(B V R MOHAN REDDY)
DIRECTOR
DIN: 00058215**

Place: Hyderabad
Date: 04-07-2025