

# META INFOTECH LIMITED

AUDITED FINANCIALS FOR THE YEAR ENDED

31st MARCH, 2025



**R K JAGETIYA & COMPANY**

Chartered Accountants

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## INDEPENDENT AUDITORS' REPORT

**To The Members of  
Meta Infotech Limited (formerly known as Meta Infotech Private Limited)  
Report on the Audit of the Financial Statements**

### Opinion

We have audited the financial statements of Meta Infotech Limited ("the Company") which comprise the balance sheet as at 31 March 2025, the statement of profit and loss, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

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

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs 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 Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

### Key Audit Matters

Key audit matters ('KAM') are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon. However we state that since the



Company is not listed therefore the requirement to report Key Audit matter is not applicable to the Company.

### **Other Information**

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report but does not include the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the 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.

### **Management's and Board of Directors' Responsibility for the Financial Statements**

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

In preparing the financial statements, Management and Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



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

### **Auditors' Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- 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 expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements 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 and Board of Directors.
- Conclude on the appropriateness of Management and Board of Directors 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.

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

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

### **Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, we give in the "Annexure A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
  - c) The balance sheet, the statement of profit and loss statement of cash flows dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid financial statements comply with the AS specified under Section 133 of the Act.
  - e) On the basis of written representations received from the directors as on 31 March 2025 taken on record by the Board of Directors, none of the Directors is disqualified as on 31 March 2025 from being appointed as a director in terms of section 164(2) of the Act.
  - f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B".



- g) With respect to the other matters to be included in the Auditors' 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 :
- i. The Company does not have any pending litigations which would impact its financial position except as disclosed in Note 29.;
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
  - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  - (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  - (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
  - v. The Company has not declared or paid any dividend during the year.



- vi. Based on our examination which included test checks, performed by us on the Company, have used accounting software for maintaining their respective books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software and additionally those edit log were preserved by the Company as per the Statutory requirement for record retentions.
3. With respect to the matter to be included in the Auditors' Report under section 197(16) of the Act:

In our opinion and to the best of our information and according to the explanations given to us, the provisions of section 197 of the Act read with schedule V of the Companies Act 2013 has been complied by the Company.

Place: Mumbai  
Date: 13<sup>th</sup> June, 2025

**For R K Jagetiya & Co**  
**Chartered Accountants**  
(Firm Reg. No.146264W)



**(Ravi K Jagetiya)**

Proprietor

Membership No.: 134691

UDIN: 25134691BMGTCT1350



**Annexure "A" to the Independent Auditors' Report on the Financial Statement of Meta Infotech Limited for the year ended 31 March 2025**

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

i. In respect of its Property, Plant and Equipment:

(a) The company has maintained memorandum of records showing full particulars including quantitative details and situation of its Property, Plant and Equipment.

(b) As explained to us, Property, Plant and Equipment's have been physically verified by the Management at reasonable intervals in accordance with the regular program of verification which, in our opinion, provides for physical verification of all the Property, Plant and Equipment at reasonable intervals. According to the information and explanation given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us, the title deeds of immovable properties classified as Property, Plant and Equipment are held in the name of company

(d) According to the information and explanations given to us and on the basis of our examination of records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) during the year and;

(e) According to the information and explanation given to us and on the basis of our examination of records of the Company, there are no proceedings initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder;

ii. (a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and the coverage and procedures as followed by management were appropriate; According to the information and explanations given to us and as examined by us, no discrepancies were noticed on such verification between the physical stocks and book records for each class of inventory.

(b) According to the information and explanations given to us and on the basis of our examination of books of accounts of the Company, Quarterly returns/statement does not have any material variance with books of accounts.



- iii. According to the information and explanations given to us and on the basis of our examination of records of the Company, the company has not made any investments, not provided any security and not granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, therefore reporting under clause 3(iii) sub clause (a) to (f) of the Order is not applicable. Further Company has given staff loan having outstanding balance aggregating to Rs 214.65 Lakhs against which no interest is charged by the Company as per the Policy of the Company and these loans are not prejudicial to the interest of the Company.
- iv. In our opinion and according to information and explanation given to us, the company not made any investments/guarantees/security in contravention with the provisions of Section 185 and 186 of the Companies Act, 2013.
- v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.
- vi. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.
- vii. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and the records of the company examined by us, **except as disclosed below**, there are no dues of income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.



Disputed Statutory dues are as under- :

Name of the Statute	Nature of the Dues	Amount of Dispute	Period of Demand	Forum where dispute is Pending
Maharashtra Value Added Tax, Act 2002	VAT Demand	9.10 Lakhs	FY 2013-14	Honourable Appellate Authority

viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

ix. (a) In our opinion and according to the information and explanations given to us, the Company not defaulted in repayments of dues including interest thereon to the financial institution, bank or debenture holders during the year.

(b) According to the information and explanations given to us, the company is not declared wilful defaulter by any bank or financial institution or other lender;

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has taken term loan of 334.47 Lakhs for purchase of office premises during the year. Further during the year Company has utilised Bill Discounting Facility to the tune of Rs 681.59 Lakhs as at the end of year towards its working capital requirement.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no short-term funds raised by the Company during the year were used for long term purposes;

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if any;

(f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures, or associate companies;

x. (a) In our opinion and according to the information and explanations given to us, the Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, paragraph 3 (xa) of the order is not applicable.



- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- xi. (a) According to the information and explanations given to us, no fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- (b) During the course of Audit, we have not come across with any fraud case by the management or on the management which require report under sub-section (12) of Section 143 of the Companies Act, 2013, accordingly no such report has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) The Provision of vigil mechanism under section 177(9) of the Act is not applicable to the Company, Accordingly, reporting under the Clause 3 (xi) (c) of the Order is not applicable to the Company.
- xii. In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has internal Audit system commensurate with the size and nature of its business and the Internal Auditors observations were taken care in financial Statement as prepared by the Management of the Company and also have been considered by us.
- xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the Order is not applicable.
- xvi. (a) According to the information and explanations given to us and based on a legal opinion obtained by the management of the Company, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company. Accordingly, clause 3(xvi)(a) & (b) of the Order is not applicable.
- (b) According to the information and explanations given to us and based on a legal opinion obtained by the management of the Company, the provisions of

section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company. Accordingly, clause 3(xvi)(b) of the Order is not applicable.


(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

- xvii. The Company has not incurred cash losses in the current and in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due
- xx. In our opinion and according to the information and explanations given to us, Section 135 of the Companies Act, 2013 has been complied by the Company and there is no unspent amount as at the end of year. This matter has been disclosed in Note No 28 to the financial statements.

Place: Mumbai  
Date: 13<sup>th</sup> June, 2025

**For R.K. Jagetiya & Co**  
**Chartered Accountants**  
(Firm Reg. No.146264W)

  
**(Ravi K Jagetiya)**  
Proprietor  
Membership No.: 134691



**Annexure “B” to the Independent Auditor’ Report on the Financial Statement of Meta Infotech Limited (formerly known as Meta Infotech Private Limited) for the year ended 31 March 2025**

**Report on the internal financial controls with reference to financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)**

(Referred to in paragraph 2(f) under ‘Report on other legal and regulatory requirements’ section of our report of even date)

We have audited the internal financial controls with reference to financial statements of Meta Infotech Limited (“the Company”) as of 31 March 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

**Opinion**

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, 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.

**Management’s Responsibility for Internal Financial Controls**

The Company’s management and Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note. 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 (hereinafter referred to as “the Act”).

**Auditors’ Responsibility**

Our responsibility is to express an opinion on the Company’s internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan



and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and whether such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified audit opinion on the Company's internal financial controls with reference to financial statements.

### **Meaning of Internal Financial Controls with reference to Financial Statements**

A company's internal financial control with reference to financial statements 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 with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) 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 (3) 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.



## **Inherent Limitations of Internal Financial Controls with reference to Financial Statements**

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Place: Mumbai  
Date: 13<sup>th</sup> June, 2025

**For R.K. Jagetiya & Co**  
**Chartered Accountants**  
(Firm Reg. No.146264W)



**(Ravi K Jagetiya)**  
Proprietor  
Membership No.: 134691

**Meta Infotech Limited**  
(formerly known as Meta Infotech Private Limited)

CIN U72100MH1990PLC117495  
Reg. Address - 118/119, First floor, Ackruti Star, Opposite Ackruti Centre Point, MIDC, Andheri (E) Mumbai 400093  
Balance Sheet as at March 31, 2025

(Amount in Thousand)

Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
<b>I. EQUITY AND LIABILITIES</b>			
1. Shareholder's Funds			
(a) Share Capital	2	1,76,364.00	7,668.00
(b) Surplus	3	2,69,143.71	2,94,941.15
	I	4,45,507.71	3,02,609.15
2. Non current liabilities			
(a) Long term borrowings	4	31,722.42	5,442.64
(b) Deferred tax liabilities (net)	5	1,633.00	2,699.45
(c) Other long Term Liabilities	6	2,100.00	
(d) Long Term Provisions	6A	13,751.93	8,429.41
	II	49,207.36	16,571.50
3. Current Liabilities			
(a) Short term borrowings	7	1,41,746.83	2,270.04
(b) Trade payables			
(i) total outstanding dues of micro enterprises and small enterprises; and	8		
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		98,116.78	2,43,736.36
(c) Other current liabilities	9	8,911.88	26,766.23
(d) Short term provisions	10	265.49	172.49
	III	2,49,040.98	2,72,945.12
<b>TOTAL (I+II+III)</b>		<b>7,43,756.04</b>	<b>5,92,125.76</b>
<b>II. ASSETS</b>			
1. Non-current assets			
(a) Property, plant and equipment and intangible assets	11		
(i) Property, plant and equipment		1,74,036.22	1,20,007.66
(ii) Intangible assets		381.31	
(iii) CWIP		(0.00)	47,614.22
(b) Deferred Tax Assets (Net)	5		
(c) Long term loans and advances	12	1,38,217.73	1,37,698.39
(d) Non current Investment	13	65,332.43	22,653.06
(e) Non current Assets	13A	848.60	5,434.63
	IV	3,78,816.29	3,33,407.96
2. Current assets			
(a) Current Investment	14		
(b) Inventories	15	46,661.12	15,394.25
(c) Trade receivables	16	2,22,508.64	1,33,484.61
(d) Cash and Bank Balances	17	8,190.58	58,113.09
(e) Short-term loans and advances	18	87,579.41	51,725.85
(f) Other current assets	19		
	V	3,64,939.75	2,58,717.80
<b>TOTAL (IV+V)</b>		<b>7,43,756.04</b>	<b>5,92,125.76</b>

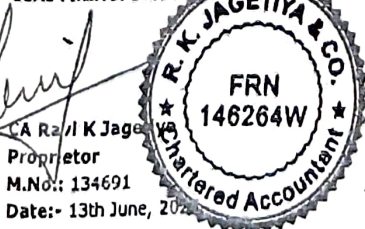
Significant accounting policies 1  
Other Notes to accounts forming integral part of accounts 27-52  
The accompanying notes form integral part of financial statements.

As per our report of even date

For R K Jagetiya & Co.

Chartered Accountants

ICAI F.R.No. 146264W



Place:- Mumbai

UDIN 25134691BMGTCT1350

For and on behalf of the board of directors

Meta Infotech Limited

Venu Gopal Peruri

Director

DIN - 01179369

Mrs Komal Toshulwal

(CS)

Membership No.A53364

Mohd Laeek Golandaz

Director

DIN No: 07937438

Paresh Sureshchandra

Soni

(CFO)

PAN :- ANPPS1028Q



**Meta Infotech Limited**  
(formerly known as Meta Infotech Private Limited)  
CIN U72100MH1998PLC117495

Reg. Address - 118/119, first floor, Ackruti Star, Opposite Ackruti Centre Point, MIDC, Andheri (E) Mumbai 400093

**Statement of Profit and Loss for the Year ended on March 31st, 2025**

Particulars	Note No.	(Amount in ₹ Thousands)	
		For the Year ended March 31, 2025	For the Year ended March 31, 2024
<b>I Income</b>			
Revenue from operations	20	21,88,235.83	15,21,331.91
Other Income	21	11,943.15	13,594.72
<b>Total Income</b>		<b>22,00,178.97</b>	<b>15,34,926.64</b>
<b>II Expenses</b>			
Purchase of Stock in Trade	22	17,20,505.66	11,62,530.81
Changes in inventories of Stock in trade	23	(31,266.87)	14,747.73
Employee benefit expense	24	1,81,891.12	1,00,418.31
Financial costs	25	8,712.69	11,695.69
Depreciation and amortization cost	11	22,664.73	14,751.84
Other expenses	26	70,827.93	90,451.15
<b>Total Expenses</b>		<b>19,73,335.26</b>	<b>13,94,595.52</b>
<b>Profit/ (Loss) Before Prior Period &amp; Extraordinary Items and taxes (I-II)</b>		<b>2,26,843.72</b>	<b>1,40,331.12</b>
<b>III Prior Period Expenses (Refer Note 36)</b>		2,295.93	4,647.03
<b>IV Profit/ (Loss) Before Extraordinary Items and taxes(III-IV)</b>		<b>2,24,547.79</b>	<b>1,35,684.09</b>
<b>Extraordinary Item- Loan written off (Refer Note 37)</b>		22,959.29	-
<b>VI Profit/(Loss) Before Tax (V-VI)</b>		<b>2,01,588.50</b>	<b>1,35,684.09</b>
<b>VIII Tax expenses:</b>			
(a) Current tax		59,640.30	35,998.77
(b) Short/(Excess) Provision for earlier year Taxes		(1,194.44)	(2,088.79)
(c) Deferred tax	5	58,445.86	33,909.98
<b>IX Profit/ (Loss) after tax (VII-VIII)</b>		<b>1,43,142.64</b>	<b>1,01,774.11</b>
<b>X Earnings per equity share of face value of ₹ 10 each</b>	27		
Earnings per share (Basic/Diluted) before Extra Ordinary Items		8.12	5.77
Earnings per share (Basic/Diluted) after Extra Ordinary Items		9.42	5.77
<b>Significant accounting policies</b>	1		
<b>Other Notes to accounts forming integral part of accounts.</b>	27-52		
The accompanying notes form integral part of financial statements.			

As per our report of even date

**For R K Jagetiya & Co.**

Chartered Accountants

ICAI F.R.No. 146254W

CA Ravi K Jagetiya  
Proprietor  
M.No.: 13469  
Date:- 13th June 2025  
Place:- Mumbai  
UDIN 25134691BMGTCT1350



For and on behalf of the board of directors  
Meta Infotech Limited

Venu Gopal Peruri  
Director  
DIN - 01179369

Mohd Laeek Golandaz  
Director  
DIN No.: 07937438

Komal  
Mrs Komal Toshuiwal  
(CS)

Membership No.A53364

Paresh Sureshchandra  
Soni  
(CFO)

PAN :- ANPPS1028Q

**Meta Infotech Limited**  
(formerly known as Meta Infotech Private Limited)  
CIN U72100MH1998PLC117495

Reg. Address - 118/119, first floor, Ackruti Star, Opposite Ackruti Centre Point, MIDC, Andheri (E) Mumbai 400093  
Cash Flow Statement for the Year ended 31st March 2025

(Amount in ₹ Thousands)

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
<b>A. Cash Flow From Operating Activities</b>		
Profit/(Loss) before Tax	2,01,588.50	1,35,684.09
Adjustments for:		
Gratuity Provision this year	5,415.52	7,579.79
Profit on Sale of Equity & Mutual Fund Investment	(3,207.03)	(6,031.67)
Loan Written off as extra ordinary items	22,959.29	
Loss on Discard of Assets	206.53	54.70
Depreciation and amortisation expenses	22,664.73	14,751.84
Bad Debts Written off	774.00	1,959.56
Advance to Supplier Write off	-	90.00
Forfeiture of Deposits	-	(2,085.26)
Dividend Income	(43.22)	(116.96)
Rent Income	(1,551.67)	
Finance Cost	8,712.69	11,695.69
Unrealised foreign exchange (gain)/loss	(628.33)	301.63
Interest Income	(5,332.81)	(2,846.49)
	49,969.71	25,352.83
<b>Operating Profit before Working Capital Changes</b>	<b>2,51,558.20</b>	<b>1,61,036.92</b>
Adjustments for:		
Decrease/(Increase) in Receivables	(89,639.69)	32,655.77
Decrease/(Increase) in Current Investment	-	-
Decrease/(Increase) in Inventories	(31,266.87)	14,747.73
Decrease/(Increase) in Short term Loans & Advances	(44,992.78)	8,935.96
Decrease/(Increase) in Other Current Assets	-	-
Increase/(Decrease) in Trade Payables	(1,45,149.59)	(2,26,824.24)
Increase/(Decrease) in Other Current Liabilities	(17,854.35)	20,325.26
Increase/(Decrease) in Fixed Deposits under lien	(2,097.90)	(3,496.00)
Increase/(Decrease) in Short Term Provisions	-	-
	(3,31,001.19)	(1,53,655.54)
<b>Cash generated from operations</b>	<b>(79,442.98)</b>	<b>7,381.38</b>
Add: Tax Paid	(50,617.16)	(41,387.68)
<b>Net Cash flow from/(used in) Operating activities</b>	<b>(1,30,060.14)</b>	<b>(34,006.29)</b>
<b>B. Cash Flow From Investing Activities</b>		
Interest Income	5,332.81	2,846.49
Disposal of Mutual Funds	0	39,998.00
Purchases of Immovable Property	(65,277.13)	-
Disposal of Equity Shares	22,597.76	2,359.22
CWIP-Addition	-	(47,614.22)
Profit on Sale of Equity & Mutual Fund Investment	3,207.03	6,031.67
Increase/(Decrease) in Fixed Deposits	4,586.03	98,637.15
Dividend Income	43.22	116.96
Rent Income	1,551.67	-
Security Deposits received during the year	2,100.00	-
Increase in Long term Loan & Advances	(21,507.63)	12,060.46
Purchase of Fixed Assets including CWIP transferred into FA	(29,666.90)	(13,405.66)
<b>Net Cash Flow from/(used in) Investing activities</b>	<b>(77,033.15)</b>	<b>1,01,030.08</b>
<b>C. Cash Flow From Financing Activities</b>		
Proceeds for Buyback of Equity shares	-	-
Increase in Long term borrowings	26,279.78	2,180.78



Increase/(Decrease) in Short Term Borrowings	1,39,476.78	(3,808.83)
Finance cost	(10,683.69)	(11,695.69)
Net Cash Flow from/(used in) financing activities	1,55,072.87	(13,323.74)
Net Increase/(decrease) in cash & Cash Equivalents	(52,020.42)	53,700.06
Opening Cash & Cash Equivalents	54,617.09	917.03
Closing Cash & Cash Equivalents	2,596.67	54,617.09
Notes -:		
1. Component of Cash and Cash equivalents		
Cash on hand	235.67	55.76
Balance With banks	2,145.70	54,393.53
Fixed Deposits	215.30	167.80
Total	2,596.67	54,617.09

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.

The accompanying notes form integral part of financial statements.

As per our report of even date  
For R K Jagetiya & Co.  
Chartered Accountants  
ICAI F.R.No. 146264W

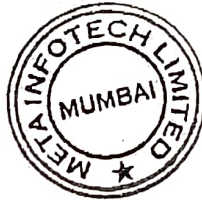
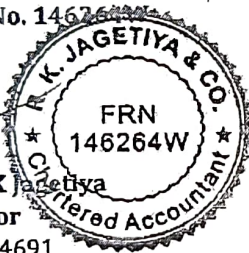
CA Ravi K Jagetiya  
Proprietor

M.No.: 134691

Date:- 13th June, 2025

Place:- Mumbai

UDIN 25134691BMGTCT1350



For and on behalf of the board of directors  
Meta Infotech Limited

Venu Gopal Peruri  
Director  
DIN - 01179369

Mohd Laeek Golandaz  
Director  
DIN No.: 07937438

Komal  
Mrs Komal Toshniwal  
(CS)  
Membership No.A53364

Paresh Sureshchandra  
Soni  
(CFO)  
PAN -: ANPPS1028Q

**META INFOTECH LIMITED**  
(formerly known as Meta Infotech Private Limited)  
**CIN U72100MH1998PLC117495**

Reg. Address - 118/119, first floor, Ackruti Star, Opposite Ackruti Centre Point,  
MIDC, Andheri (E) Mumbai 400093

**Note 1.**

**SIGNIFICANT ACCOUNTING POLICY**

**A. BACKGROUND**

The Company was originally incorporated as "Meta Infotech Private Limited" on December 17<sup>th</sup>, 1998 under the provisions of the Companies Act, 1956 with the Registrar of Companies, Mumbai, Maharashtra. Subsequently, the Company was converted into a Public Limited Company and consequently the name of our Company was changed from "META INFOTECH PRIVATE LIMITED" to "META INFOTECH LIMITED" vide a fresh certificate of incorporation consequent upon conversion from private company to public company dated September 02, 2024 issued by the Registrar of Companies, CPC, bearing CIN U72100MH1998PLC117495. Company is currently engaged in Trading into Cybersecurity Software products/licenses and rendering of various services connected with Cybersecurity Software products/licenses i.e. Implementation, Support, AMC etc.

**B. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

**1. BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements of the company have been prepared and presented in accordance with the Generally Accepted Accounting Principles (GAAP). GAAP comprises the Accounting Standards notified u/s 133 read with Section 469 of the Companies Act, 2013. The accounting policies have been framed, keeping in view the fundamental accounting assumptions of Going Concern, Consistency and Accrual, as also basic considerations of Prudence, Substance over form, and Materiality. These have been applied consistently, except where a newly issued accounting standard is initially adopted or a revision in the existing accounting standards require a revision in the accounting policy so far in use. The need for such a revision is evaluated on an ongoing basis.

The Financial Statements have been prepared on a going concern basis, in as much as the management neither intends to liquidate the company nor to cease operations. Accordingly, assets, liabilities, income and expenses are recorded on a Going Concern basis. Based on the nature of products and services, and the time between the acquisition of assets and realization in cash or cash equivalents, the company has ascertained its operating cycle as 12 months for the purposes of current and non-current classification of assets and liabilities

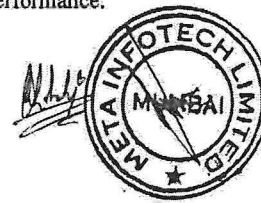
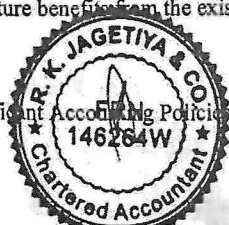
**2. USE OF ESTIMATES**

The preparation of financial statements required the management to make estimates and assumptions that affect the reported balance of assets and liabilities, revenues and expenses including of warranty claims and disclosures relating to contingent liabilities. The Management believes that the estimates used in the preparation of financial statements are prudent and reasonable. Future results could differ from these estimates. Any revision of accounting estimates is recognized prospectively in the current and future periods. Significant estimates used by the management in the preparation of these financial statements include estimates of the economic useful life of plant and equipment, provision for expenses, etc.

**3. PROPERTY, PLANT AND EQUIPMENT**

Property, Plant & Equipment are stated at historical cost less accumulated depreciation and impairment losses. Cost includes purchase price and all other attributable cost to bring the assets to its working condition for the intended use. Property, Plant & Equipment have been recorded in the books of the Company at WDV as per Companies Act, 2013.

Subsequent expenditures related to Property, Plant & Equipment are added to its book value only if they increase the future benefit from the existing asset beyond its previously assessed standard of performance.



Assets are capitalized as capital work-in-progress till it is not ready for the intended use. At the point when an asset is operating at management's intended use, the cost of asset is transferred to the appropriate category of property, plant and equipment and depreciation commences.

#### 4. INTANGIBLE ASSETS

Intangible assets that are acquired by the Company are measured initially at cost. After initial recognition, an intangible asset is carried at its cost less accumulated amortization and any accumulated impairment loss.

Subsequent expenditure, if any, is capitalized only when it increases the future economic benefits embodied in the specific asset to which it relates.

The estimated useful lives of intangibles are as follows:

Class of Asset	Useful life
Computer software	5 Years
Servers	6 Years

The residual values, useful lives and method of amortization of intangible assets are reviewed at each financial year end and adjusted if appropriate.

An intangible asset is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal of an intangible asset is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in statement of profit and loss.

#### 4. DEPRECIATION

Depreciation is provided on a Written Down Value Method ('WDV') over the estimated useful lives of the property, plant and equipment as estimated by the Management and is recognised in the statement of profit and loss.

Depreciation on additions (disposals) is provided on a pro-rata basis i.e. from (upto) the date on which asset is ready for use (disposed of).

The Management has estimated the useful lives for property, plant and equipment which is similar to the life specified in Schedule II of Companies Act, 2013

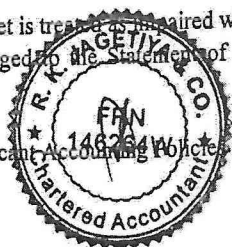
The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively if appropriate. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

#### 5. BORROWING COSTS

Borrowing cost includes interest and amortization of ancillary costs incurred in connection with the arrangement of borrowings. Borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

#### 6. IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The



impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of amount.

## 7. INVESTMENTS

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

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis.

Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary nature in value of investment.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

## 8. INVENTORIES

Company's Inventory item includes software licenses, which is recorded at cost or net realizable value whichever is lower. Cost of inventories comprises of cost of purchase, and other incidental cost for the purchases. Cost is calculated on purchase price based on specific identification method.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale. The comparison of cost and net realisable value is made on an item-by-item basis.

## 9. REVENUE RECOGNITION

- i) Revenue is recognized to the extent that is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.
- ii) Revenue from sale of software products/licenses are recognized when the significant risk and rewards are transferred as per the terms of sale/customers purchase Order. Revenues are recorded at invoice value excluding of taxes.
- iii) Revenue from services is recognized pro-rata over the period of the contract as and when services are rendered when no significant uncertainty exists regarding the amount of the consideration that will be derived from rendering the service. The revenue is recognized excluding of taxes.

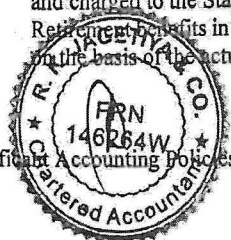
Interest income is accounted on a time proportion basis taking into account the amount outstanding and the rate applicable except interest on income tax.

Profit/loss on sale of investments is recognized at the time of actual sale/redemption.

Dividend income is accounted for when right to receive is established.

## 10. EMPLOYEE BENEFITS

- i) Company's contribution to Provident Fund and other Funds for the year is accounted on accrual basis and charged to the Statement of Profit & Loss for the year.
- ii) Retirement benefits in the form of Gratuity are considered as defined benefit obligations and are provided on the basis of the actuarial valuation



- iii) The company does not allow carry forward of earned leave and the same needs to be encashed within the financial year.

## 11. SEGMENT ACCOUNTING

### Business Segment

- (a) The business segment has been considered as the primary segment.
- (b) The Company's primary business segments are reflected based on principal business activities, the nature of service, the differing risks and returns, the organization structure and the internal financial reporting system.
- (c) The Company's primary business includes Trading into Software products/licenses and rendering of services providing IT solutions and accordingly segment disclosure has been disclosed in notes to Restated Financial Statements.

Geographical segment is not considered as reportable segment due to insignificant portion of revenue from Export and there is no variation in risk and returns basis of geography of its customer.

## 12. ACCOUNTING FOR TAXES ON INCOME

Tax expense comprises of 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. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

- (i) Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.

- (ii) Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

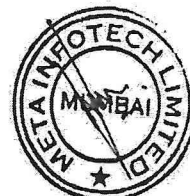
The carrying amount of deferred tax assets are reviewed at each reporting date. The company writes-down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

## 13. CONTINGENT LIABILITIES AND PROVISIONS

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of obligation can be made.

### Contingent Liability is disclosed for

- a) Possible obligation which will be confirmed only by future events not wholly within the control of the Company or
- b) Present obligations arising from the past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.



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

Contingent Assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.

#### 14. EARNINGS PER SHARE:

The basic earnings per share is computed by dividing the net profit attributable to owners of the Company for the reporting years by the weighted average number of equity shares outstanding during the reporting years.

The number of shares used in computing diluted earnings per share comprises the weighted average shares considered for deriving basic earnings per share and all dilutive potential equity shares.

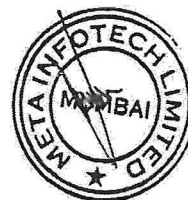
There are no potential dilutive instruments issued by the Company, therefore Weighted average number of Equity shares for Basic and Dilutive remain same during the reporting years.

EPS has been calculated to show the Impact of Extra ordinary items wherever required.

Adjustment of Bonus issue is given retrospectively as if it happened in the beginning of the previous year.

#### 15. CASH FLOW:

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. Cash flows from operating, investing and financing activities of the Company are segregated, accordingly.



A handwritten signature in black ink, appearing to be "R. K. Jagtiya", located to the right of the Meta Infotech Limited stamp.

**Meta Infotech Limited**  
(formerly known as Meta Infotech Private Limited)  
CIN U72100MH1998PLC117495  
Reg. Address - 118/119, first floor, Ackruti Star, Opposite Ackruti Centre Point, MIDC, Andheri (E) Mumbai 400093

Notes to the Financial Statements as at 31st March, 2025	(Amount in ₹ Thousands)	
	As at March 31, 2025	As at March 31, 2024
<b>2. Share Capital</b>		
<u>Authorized Share Capital</u>		
250,00,000 (P.Y. 10,00,000) equity shares face value of Rs. 10/- each	250,000.00	10,000.00
<u>Issued, subscribed and fully paid-up shares</u>		
7,66,800 (P. Y. 7,66,800) equity shares face value of Rs. 10/- each fully paid up	176,364.00	7,668.00
Total issued, subscribed and fully paid-up share capital	176,364.00	7,668.00

**a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period**

	No. of Shares	No. of Shares
<b>Equity Shares</b>		
At the beginning of the period	766,800.00	766,800.00
Bonus shares issued during the year	16,869,600.00	-
Outstanding at the end of the period	17,636,400.00	766,800.00

**b. Terms/rights attached to equity shares**

(i) The company has only one class of equity shares having a face value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, if any.

(ii) In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

**c. Further Disclosure of Share Capital issued in Five Year immediately preceding the latest financial i.e. FY 24-25.**

(i) From FY 2019-20 to FY 2023-24, no bonus shares issued by the company.

(ii) From FY 2019-20 to FY 2023-24, no buyback of equity shares done by the company except 25,333/- equity shares in FY 2021-22.

(iii) From FY 2019-20 to FY 2023-24, no equity shares issued pursuant to a contract without payment being received in cash.

d. During the FY 2024-25, The company issued 1,68,69,600 fully paid Equity shares as Bonus on 22th November, 2024 to existing shareholder in the ratio of 22:1.

**e. Details of shareholders holding more than 5% shares in the company**

Particulars	As at March 31, 2025	
	No. of Shares	%
<u>Equity shares Face value of Rs. 10 each fully paid</u>		
Venu Gopal Peruri	17,373,721	98.51%
	As at March 31, 2024	
	No. of Shares	%
<u>Equity shares Face value of Rs. 10 each fully paid</u>		
Venu Gopal Peruri	760,977	99.24%

**f. Shares held by promoters and changes in their shareholding**

f. i) Shares held by promoters at the end of the year 31st March 2025

Sr. No.	Promoter Name	No. of Shares**	% of total shares**	% Change during the year
1	Venu Gopal Peruri	17,373,721	98.51%	-0.74%

f. ii) Shares held by promoters at the end of the year 31st March 2024

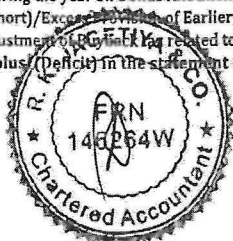
Sr. No.	Promoter Name	No. of Shares**	% of total shares**	% Change during the year
1	Venu Gopal Peruri	760,977	99.24%	NIL

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

**3. Surplus**

**3a) Surplus/(Deficit) in statement of Profit & Loss**

	As at March 31, 2025	As at March 31, 2024
Balance as per the last financial statements	281,532.50	178,080.09
Add: Profit/(Loss) for the year	143,142.64	101,774.11
Less: Adjustment of DTL Difference in FY 23-24 Due to Restatement	(128.00)	
Less: Capital Redemption Reserve for Buyback of 25333 Shares related to last years	-	(253.33)
Less:- During the year on Bonus Allotment of Equity Shares	(155,540.69)	
Less:- (Short)/Excess Provision of Earlier year Tax	(116.08)	
Add: Adjustment of Buyback related to previous year adjusted with Share premium	268,890.38	
Net Surplus/(Deficit) in the statement of profit and loss		



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Notes to the Financial Statements as at 31st March, 2025		(Amount in ₹ Thousands)	
	As at March 31, 2025	As at March 31, 2024	
<b>3b) Share Premium</b>			
Balance as per the last financial statements	13,155.32	15,086.95	
Less: During the year on Bonus Allotment of Equity Shares	(13,155.32)	-	
Less: Decrease due to adjustment of Buyback tax related to previous year	-	(1,931.63)	
Closing Balance as at the year End	-	13,155.32	
<b>3c) Capital Redemption Reserve</b>			
Opening Balance	253.33	-	
Addition on Account on Buyback of 25333 shares related to previous year	-	253.33	
Closing Balance as at year End	253.33	253.33	
<b>Total Surplus (3a+3b+3c)</b>	<b>269,143.71</b>	<b>294,941.15</b>	
<b>4. Long Term Borrowings</b>			
<b>a) Term Loans</b>	<b>As at March 31, 2025</b>	<b>As at March 31, 2024</b>	
<u>Secured Term Loans from Bank and Financial Institution</u>			
Landmark Jeep loan	-	4,448.67	
Mercedes - Car Loan	-	3,264.02	
Commercial Loan-Sahar Mint	32,841.53	-	
Less:- Current Maturities of Long term debts	(1,119.11)	(2,270.04)	
	<b>31,722.42</b>	<b>5,442.64</b>	
<b>b) Demand Loan</b>			
<u>Unsecured Loans</u>			
From others	-	-	
From Director and related parties	-	-	
	<b>31,722.42</b>	<b>5,442.64</b>	
<b>4a) Terms of repayment, Interest Rate Etc of Secured Loans:-</b>			
1) Company has Repaid CAR loan of ICICI Bank on 21st October, 2024, having Outstanding Balance of Rs. In thousand- NIL (P. Y. 3264.02 thousand) at			
2) Company has repaid Bank of Baroda- Jeep loan through precloure on 25th February, 2025, Rs. Sanction limit in thousand- 5000 at the Rate of 8.70%. Outstanding Balance of Rs. In thousand- NIL (P. Y. 4448.67)			
3) Company has taken commercial property loan from ICICI Bank of Rs. 33,447.07 Thousand which sanction limit is 50,000 (In Thousands) for non residential property at the rate of Repo rate +3.50% i.e. (6.00%+ 3.50%=9.50%). Repayment of such loan is in EMI's of Rs. 349.26 Thousand per month starting from 15th September, 2024 to ending on 15th August 2039 secured by against property Unit no 911, 9th Floor, MINT Sahar, Andheri - kuria Road, Andheri East, Mumbai			
The above loan has prime Security being the asset acquired by the Bank Finance.			
<b>5. Deferred Tax Liability/ (Assets) Net</b>	<b>As at March 31, 2025</b>	<b>As at March 31, 2024</b>	
Tax Effect on Timing Difference on Account of Difference in WDV as per Company Act & Income Tax Act	5,160.91	4,607.13	
Tax Effect on Timing Difference on Account of Expenses disallowed U/s 43B of Income Tax Act - Gratuity	(3,527.91)	(1,907.68)	
Closing Deferred Tax Liabilities/(Assets)	<b>1,633.00</b>	<b>2,699.45</b>	
<b>6. Other Long Term Liabilities</b>	<b>As at March 31, 2025</b>	<b>As at March 31, 2024</b>	
Security Deposit received against Property	2,100.00	-	
<b>Total</b>	<b>2,100.00</b>	<b>-</b>	
<b>6A. Long Term Provisions</b>	<b>As at March 31, 2025</b>	<b>As at March 31, 2024</b>	
Provision Related to Employee Benefits			
A) Gratuity Payable	13,751.93	8,429.41	
Based on the Estimate of Management, Gratuity provision is made and disclosed in Long term Provisions.			
<b>7. Short Term Borrowings</b>	<b>As at March 31, 2025</b>	<b>As at March 31, 2024</b>	
<b>Secured Loan</b>			
CC- ICICI Bank	-	-	
CC- City Union Bank	-	-	
ICICI Bank-Overdraft	72,468.64	-	
ICICI Bank-bill discounting	68,159.07	-	
Current Maturity of Long term Debts	1,119.11	2,270.04	
<b>Total</b>	<b>141,746.83</b>	<b>2,270.04</b>	

Company has availed Overdraft Facility from ICICI Bank Total Sanctioned Limit Fund Based is Rs. 3000.00 (In Thousands), and rate of Interest is REPO+ 2.60%. The Credit Facility is primarily secured by Hypothecation Books debts and Stock. The Credit facility is having Following Collateral Securities as under:-

- Unit No 505, Admeasuring 1507 Sq Feet carpet Area, Fifth Floor, Ackruti Star, Central Raod, MIDC Road, Andheri East, Mumbai.
  - Unit No 118 and 119, Admeasuring 440 Sq feet each Sq Feet carpet Area, first Floor, Ackruti Star, Central Raod, MIDC Road, Andheri East, Mumbai.
  - Flat No. 2102/21- C, Rustomjee Seasons CHS, Opp. Jade Garden, Nanasaheb Dharmadhikari Marg, MIG Colony, Mumbai- 400051
  - Flat No. A503 & A504, plot no D1, Centrum Business Square, Wagle Estate, Thane- Maharashtra-400604.
- Overdraft & Bill discounting facility is secured further by way of Personal Guarantee of Promoter Mr Venu Gopal Peruri.

8. Trade Payables

As at March 31, 2025

As at March 31, 2024



**Meta Infotech Limited**  
(formerly known as Meta Infotech Private Limited)  
CIN U72100MH1998PLC117495  
Reg. Address - 118/119, first floor, Ackruti Star, Opposite Ackruti Centre Point, MIDC, Andheri (E) Mumbai 400093

(Amount in ₹ Thousands)

Notes to the Financial Statements as at 31st March, 2025

	As at March 31, 2025	As at March 31, 2024
Due to MSME Creditors	-	-
Due to others	98,116.78	86,243.05
Unbilled Trade Payables	-	157,493.31
<b>Total</b>	<b>98,116.78</b>	<b>243,736.36</b>

Note 8.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Disclosures have been made to the extent of the information received from suppliers. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Note 8.2 : Ageing of the Supplier, along with any amount involved in disputes as required by Schedule III of Companies Act, 2013 is disclosed in Annexure after it becomes due for payment. In case of no credit terms defined the break-up of age-wise supplier balance is given considering from the date of transactions.

	As at March 31, 2025	As at March 31, 2024
9. Other Current Liabilities		
Statutory Dues	5,061.01	15,462.69
Advance Received from Customers	147.00	-
Interest Accrued but not due	574.73	41.36
Other Payables	3,129.13	11,262.17
<b>Total</b>	<b>8,911.88</b>	<b>26,766.23</b>

	As at March 31, 2025	As at March 31, 2024
10. Short Term Provision		
Gratuity-short Term provision	265.49	172.49
Provision for Income Tax Net of Advance Tax and TDS	-	-
<b>Total</b>	<b>265.49</b>	<b>172.49</b>

	As at March 31, 2025	As at March 31, 2024
12. Long Term Loans and Advances		
Security Deposit	4,978.62	3,044.49
Loans and Advances given to Employees	15,029.87	8,065.99
Loan and Advances given to Others	-	25,255.22
Advances paid for purchase of Property	117,009.23	96,288.43
Loan and Advance to Directors	-	2,743.19
Loan and Advance to related party	1,200.00	2,301.07
<b>Total</b>	<b>138,217.73</b>	<b>137,698.39</b>

Loans or Advances in the nature of loans are 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

Type of Borrower	Amount of loans and advance in the nature	Percentage to the total Loans and advance in the nature
	31/03/2025	31/03/2024
Promoter	-	-
Director	2,743.19	0.00%
KMP	4,730.00	22.04%
Related party	1,200.00	5.59%
	2,301.07	6.00%

\*Long Term & Short Term loans and advances both included in above table.

	As at March 31, 2025	As at March 31, 2024
13. Non Current Investment		
<u>Investment -</u>		
Shares in - Shamrao Vithal Co-operative Bank Limited	55.30	55.30
Investment in Immovable Property	65,277.13	-
Investment in Mutual Funds- Listed	-	22,597.76
Investment in Equity Shares - Listed	-	22,653.06
<b>Total</b>	<b>65,332.43</b>	<b>22,597.76</b>
(i) Aggregate amount of quoted investments	-	16,328.75
(ii) Aggregate amount of Market Value of Total quoted investments (A+B)	-	16,328.75
Aggregate amount of Market Value of Equity Shares (A)	-	-
Aggregate amount of Market Value of Mutual Funds (B)	-	-
(iii) Aggregate amount of unquoted investments	65,332.43	55.30
(iv) Aggregate provision made for diminution in value of investments	-	-

	As at March 31, 2025	As at March 31, 2024
13A. Non Current Assets		
<u>Investment -</u>		
Fixed Deposit Under Lient Against Bank Guarantee	848.60	5,434.63
<b>Total</b>	<b>848.60</b>	<b>5,434.63</b>

	As at March 31, 2025	As at March 31, 2024
14. Current Investment		



As at March 31, 2025



**Meta Infotech Limited**  
(formerly known as Meta Infotech Private Limited)

Meta Infotech Limited  
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Reg. Address - 118/119, first floor, Akruti Star, Opposite Akruti Centre Point, MIDC, Andheri (E) Mumbai 400093

	As at March 31, 2025	As at March 31, 2024
Notes to the Financial Statements as at 31st March, 2025		
Stock in trade (Software Licenses)	46,661.12	15,394.25
Total	46,661.12	15,394.25

13.1 Stock in trade is valued at lower of Net realisable value or Cost including indirect cost.

**16. Trade Receivables**

Unsecured, considered good unless stated otherwise  
A) Balances outstanding for more than 6 months from the due date of payment  
Trade Receivables

B) Others - Outstanding for less than 6 month from the due date of payment  
Trade Receivables

Total

As at March 31, 2025	As at March 31, 2024
	1,627.27
222,508.64	131,857.34
222,508.64	133,484.61

16.1 Trade Receivable is subject to confirmation and reconciliation and consequent adjustment thereof, if any  
16.2 Provision for doubtful debts: Periodically, the Company evaluates all customer dues to the Company for collectability. The need for provisions is assessed based on various factors including collectability of specific dues, risk perceptions of the industry in which the customer operates general economic factors, which could affect the customer's ability to settle. The Company normally provides for debtor where ascertained of recoverability is very less. The Company pursues the recovery of the dues, in part or full.

16.3 Ageing of the Customer, along with any amount involved in disputes as required by Schedule III of Companies Act, 2013 is disclosed in Annexure

**17. Cash and Bank Balances**

**Cash and Cash Equivalents (A)**

**Balance with Banks**

In Current Accounts  
In Deposits with Bank

**Cash on hand**

Fixed Deposit having maturity less than 3 Months

**Other Bank Balances (B)**

Fixed Deposits with Bank (More than 3 months but less than 12 months)

Total (A+B)

As at March 31, 2025	As at March 31, 2024
2,145.70	54,393.53
235.67	55.76
215.297	167,797.45
5,593.91	3,496.00
8,190.58	58,113.09

17.1 Cash balance is physically verified at the closing date of the year by the management and certificate of the same is given to auditors.

**18. Short Term loans and advances**

Income Tax - TDS (Net of Provision for Income tax)

GST Cash/Credit Ledger Balance

Balances with Govt Authorities

Advances To Related Parties (Unsecured)

Advances to suppliers

Advances for Capital goods

Advances to Employees

Jeep loan advance

TDS recoverable

IPO Expenses

Prepaid Expenses

Prepaid Insurance

Total

As at March 31, 2025	As at March 31, 2024
11,095.71	20,118.85
14,049.68	-
29,980.27	18,728.20
15,252.28	10,448.15
3,467.18	-
5,235.00	-
89.17	-
671.54	671.54
5357.451	-
1,138.86	1,759.10
1,242.26	-
87,579.41	51,725.85
87,579.41	51,725.85

Secured, considered Good

Unsecured, considered Good

Unsecured, considered Doubtful

18.1 Advances given are subject to confirmation and reconciliation and consequent adjustment thereof, if any

**19. Other Current Assets**

Total

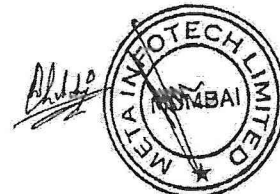
As at March 31, 2025	As at March 31, 2024
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(Amount in ₹ Thousands)

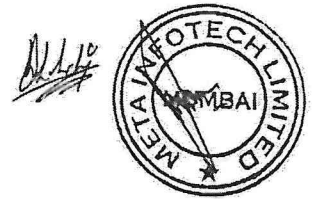
Notes to the Financial Statements for the year ended 31st March, 2025	For the Year ended March 31, 2025	For the Year ended March 31, 2024
<b>20. Revenue From Operations</b>		
Sale of products	18,42,605.38	13,30,715.69
Sale of Services	3,45,630.44	1,90,616.22
Unbilled Sales	-	-
	<b>21,88,235.83</b>	<b>15,21,331.91</b>
<b>21. Other Income</b>		
Other non-operating income	5,332.81	2,846.49
Interest on Deposits	-	2,295.93
Interest on Unsecured Loan	671.10	-
Interest on delay payment by customers	-	(83.45)
Short term Capital Gain/(Loss) on Shares	-	2,085.26
Deposit Forfeited Income	3,207.03	-
Long Term Capital Gain on Equity Shares	-	6,115.13
Long Term Capital Gain on Mutual Fund	1,551.67	-
Rent Income	1,116.32	-
Interest on Income Tax Refund	-	172.78
Excess provision of Income Tax Earlier Year	43.22	116.96
Dividend	21.00	45.63
Miscellaneous Income	<b>11,943.15</b>	<b>13,594.72</b>
<b>22. Purchase of Stock in Trade</b>		
Consultancy Fee to vendors	39,348.09	1,905.18
Purchase of Software Products, Maintenance & Subscription	16,81,157.56	11,60,625.62
	<b>17,20,505.66</b>	<b>11,62,530.81</b>
<b>23. Changes in inventories of Finished Goods, Work in progress and stock in trade</b>		
Inventories at the beginning of the year	15,394.25	30,141.98
Stock in trade	15,394.25	30,141.98
Inventories at the end of the year	46,661.12	15,394.25
Stock in trade	46,661.12	15,394.25
	<b>(31,266.87)</b>	<b>14,747.73</b>
<b>24. Employee benefit expense</b>		
Directors Remuneration	16,200.00	15,000.00
Salary & Wages	1,54,788.48	79,552.62
Staff Welfare Exp.	1,577.79	1,495.15
Gratuity	5,415.52	2,932.76
Gratuity Paid by the company	771.40	-
Contribution to Labour Welfare Fund	3,137.92	1,437.78
	<b>1,81,891.12</b>	<b>1,00,418.31</b>



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(Amount in ₹ Thousands)

Notes to the Financial Statements for the year ended 31st March, 2025	For the Year ended March 31, 2025	For the Year ended March 31, 2024
<b>25. Finance costs</b>	<b>For the Year ended March 31, 2025</b>	<b>For the Year ended March 31, 2024</b>
Interest on CC limit	7,130.10	9,748.22
Interest on Vehicle Loans	495.12	599.34
Preclosure charges of BOB loans	77.16	
Processing Charges	116.20	742.73
Other Borrowing Cost	894.12	605.41
	<b>8,712.69</b>	<b>11,695.69</b>
<b>26. Depreciation</b>		
Depreciation for the year	22,664.73	15,453.45
Short(Excess) Depreciation provision related to previous years	-	(701.61)
	<b>22,664.73</b>	<b>14,751.84</b>
<b>26. Other Expenses</b>	<b>For the Year ended March 31, 2025</b>	<b>For the Year ended March 31, 2024</b>
Rent, Rates and taxes	2,224.71	1,337.80
Insurance Charges	1,679.14	836.22
Auditors Remuneration	650.00	475.00
Annual Meet Expenses		-
Business Promotion	11,387.43	14,397.39
Comission Charges	6,120.28	10,755.88
Professional/Consultancy Charges	8,728.28	30,582.66
Corporate Social Responsibility Expenses ( Refer Note No 28)	1,800.00	1,011.00
Director Sitting Fees	150.00	
Foreign Exchange Loss	4,341.74	6,767.34
Travelling & Conveyance Exp.	14,015.53	7,975.91
Miscellaneous expenses	19,730.82	16,311.96
	<b>70,827.93</b>	<b>90,451.15</b>
<b>Payments Made to Statutory Auditors:-</b>		
As Statutory Audit Fee	560.00	350.00
As Tax Audit Fee	90.00	75.00
Certificates/ Other services	1,686.00	50.00
	<b>2,336.00</b>	<b>475.00</b>



Note 8.2 : Ageing of the Supplier, alongwith any amount involved in disputes as required by Schedule III of Companies Act, 2013 is disclosed as below :  
Trade Payables ageing schedule: As at 31st March, 2025

Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME							-
(ii) Others		93,740.78	4,376.00	-	-	-	98,116.78
(iii) Disputed dues- MSME							-
(iv) Disputed dues - Others							-

(Amount in ₹ Thousands)

Trade Payables ageing schedule: As at 31st March, 2024

Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME							-
(ii) Others	1,57,493.31	47,817.05	38,426.00	-	-	-	2,43,736.36
(iii) Disputed dues- MSME							-
(iv) Disputed dues - Others							-

Note 16.3 : Ageing of the Customer, alongwith any amount involved in disputes as required by Schedule III of Companies Act, 2013 is disclosed as below

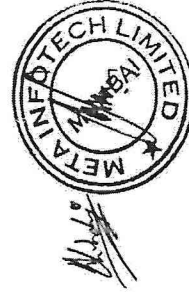
Trade Receivables ageing schedule as at 31st March, 2025							
Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment				
			Less than 6 months	6 months- 1 year	1-2 years	2-3 years	Total
(i) Undisputed Trade receivables -considered good		1,55,005.90	89,551.89	5,033.00	-	2,918.53	2,22,509.32
(ii) Undisputed Trade receivables -considered doubtful							-
(iii) Disputed trade receivables - considered good							-
(iv) Disputed trade receivables - considered doubtful							-

(Amount in ₹ Thousands)

Trade Receivables ageing schedule as at 31st March, 2024

Particulars	Unbilled	Not Due	Outstanding for following periods from due date of payment				
			Less than 6 months	6 months- 1 year	1-2 years	2-3 years	Total
(i) Undisputed Trade receivables -considered good		1,04,508.10	27,348.24	1,173.27	454.00	-	1,33,484.61
(ii) Undisputed Trade receivables -considered doubtful							-
(iii) Disputed trade receivables - considered good							-
(iv) Disputed trade receivables - considered doubtful							-

(Amount in ₹ Thousands)



**META INFOTECH LIMITED (Formerly known as META INFOTECH PRIVATE LIMITED)**

**Note : 11: PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS**

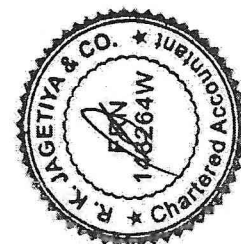
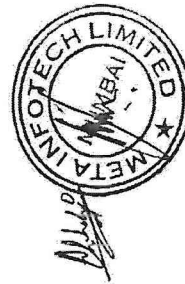
(Amount in ₹ Thousands)

Description	Rate %	Gross Block			Depreciation			Net Book	
		As at 01/04/2024	Addition During the year	Deductions	As at 31/03/2025	For the Year	Deductions	As at 31/03/2025	As at 31/03/2024
A. Property, plant and equipment									
Computers	63.16%	26,981.61	16,642.80		43,624.41	7,200.47	30,109.04	13,515.37	4,073.04
Furniture	25.89%	5,690.70	7,906.58		13,597.28	1,755.28	5,885.19	7,712.09	1,560.79
Office Premises	4.87%	1,32,112.04	46,815.50		1,78,937.54	6,101.99	44,272.35	1,34,715.20	94,001.88
Office Equipments	45.07%	9,068.93	3,992.44		13,061.37	1,689.97	8,761.89	4,279.48	1,977.00
Vehicles	31.23%	34,519.64	1,520.00	4,525.81	31,513.83	5,894.53	17,699.73	13,814.09	18,395.14
B. Intangible Software & Servers		36.00	403.80		439.80	22.49	58.49	381.31	-
C. Work-In Progress		2,08,418.92	77,281.12		2,85,700.04	22,664.73	1,06,756.70	1,74,417.53	1,20,007.66
Total Property, Plant & Equipment (A+B+C)		47,654.22	47,654.22	(0.00)	88,411.26	43,19.29	47,614.22	(0.00)	47,614.22
Prior Year Total Property, Plant & Equipment		2,56,093.14	2,81,174.23	52,140.03	88,411.26	22,664.73	1,06,756.70	1,74,417.53	1,67,621.88
Previous Year Property, Plant & Equipment		1,96,785.28	61,019.88	1,772.02	75,376.73	15,433.45	80,413.26	1,67,621.88	3,21,408.55

**(iii) Capital Work In Progress Disclosure - ageing schedule as follows:-**

Capital Work in Progress Disclosure - ageing schedule as follows:-	Amount in CWP for a period of				Total
	CWP-March 2025	Less than 1 Year	1-2 Years	2-3 Years	
Project in Progress:-					
NIL					

CWIPs- March 2024	Amount in CWIP for a period of			
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years
Project in Progress:-				
Centrium Business Park unit 503 & 504	47,614.22			47,614.22
Total Sum	47,614.22			47,614.22



**META INFOTECH LIMITED**  
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CIN U72100MH1998PLC117495

118/119, first floor, Ackruti Star, Opposite Ackruti Centre Point, MIDC, Andheri (E) Mumbai 400093

Notes to Financial Statements for the Year ended 31st March, 2025

(Amount in ₹ Thousands, Except Share Data)

**Note No. 27** Particulars  
The Company has complied with the provisions of AS-20 on Earning per share as notified by the Companies (Accounting Standards) Rules, 2006. The same has been calculated as follows:

Particulars	F Y 2024-25	F Y 2023-24
Net Profit as per Profit and Loss a/c for Equity Shareholders	1,43,142.64	1,01,774.11
Add: Extra-Ordinary Items	22,959.29	-
Adjusted Net Profit as per Profit and Loss a/c for Equity Shareholders	1,66,101.93	1,01,774.11
Total no Equity Share outstanding at the end of the year	1,76,36,400	7,66,800
Weighted average number of shares after considering Bonus shares	1,76,36,400	1,76,36,400
Nominal value per share	10.00	10.00
Earnings per share (Basic/Diluted) after Extra Ordinary Items	8.12	5.77
Earnings per share (Basic/Diluted) before Extra Ordinary Items	9.42	5.77

Company has issued Bonus Equity Share in ratio of 22:1 on 22nd November 2024 therefore the effect is taken in weighted average shares for the respective period as per AS - 20.

**Note No. 28** Corporate Social Responsibility :-

The Company has incurred/Donated Rs 1800 Thousand (P.Y. - 1011 Thousand) towards the obligation of CSR expenditure as required under the Act.

(Amount in Thousand)

Particulars	F Y 2024-25	F Y 2023-24
a). Amount Required to be spent during the period	1,780.00	1,004.00
b). Amount of expenditure Incurred,	1,800.00	1,011.00
c). Provision at the end of the Period/year,	-	-
d). Total of previous years shortfalls	-	-
e). Reasons for shortfall	NA	NA
f). Nature of CSR Activities	Promoting health care including preventive health care, Education, Including special education and employment enhancing vocation skills.	Vocation Training and Self Employment Training in Rural Area

**Note No. 29** There is below mentioned Contingent liabilities as on the end of year

(i) outstanding Bank guarantee to the tune of Rs. 10923.88 Thousands (P. Year Rs. 12743.68 Thousands).

(ii) Further Estimated amount of contract remaining to be executed on capital account & not provided for (Capital Advance) as on 31-03-2025 is Rs 88,451.73 (In Thousands) and as on 31-03-2024 Rs 1,61,612.20 (In Thousands).

(iii) As on 31-03-2025, The Company has Outstanding of Income Tax Demand, Traces Default, GST Demands and VAT demand of Rs NIL, 543.40, 84.00 and 910.00 (In Thousands) respectively.

**Note No. 30** Micro, Small and Medium Enterprises Development Act, 2006 :-

(i) MSME category of Trade payables has been identified by the management and relied upon by the auditors.

Sr. No.	Particulars	F Y 2024-25	F Y 2023-24
a)	The Principle amount and interest due	NIL	NIL
b)	Interest paid under MSMED Act, 2006	NIL	NIL
c)	Interest due (Other than (b) above)	NIL	NIL
d)	Interest accrued and unpaid	NIL	NIL
e)	Interest due and payable till actual payment	NIL	NIL

**Note No. 31** CIF Value of Imports year : Rs. 1482977.00(In Thousands)

Particulars	For the Year ended on	
	F Y 2024-25	F Y 2023-24
<b>1. CIF Value of Imports</b>		
Purchases of Stock in Trade in Foreign Currency (US\$) in Thousand	19,621.09	11,057.45
% of Import with Total Purchases	86.19%	76.20%
% of Indigenous with Total Purchases	13.81%	23.80%
<b>2. Earnings in Foreign Currency</b>		
Exports (FOB Value)- In Thousand- US\$	892.70	477.22
Exports (FOB Value)- In Thousand- INR	75,649.50	39,592.39



- 32 Disclosure Regarding Derivative Instruments And Unhedged Foreign Currency Exposure - There is no outstanding derivative Instrument as on the end of respective year

Disclosure of Unhedged Balances:	For the Year ended on	
	FY 2024-25	FY 2023-24
Trade payables (Including payables for capital):		
In USD- Thousand	683.32	752.43
In INR- Thousand	58,375.75	62,760.22
Trade Receivable		
In USD- Thousand	103.63	98.88
In INR- Thousand	8,865.51	8,247.28

- 33 DISCLOSURES AS REQUIRED BY ACCOUNTING STANDARD (AS) 15 EMPLOYEE BENEFITS (REVISED)

a. Defined Contribution Plan:

The Company has certain defined contribution plans viz. provident fund, ESIC. Contributions are made to provident fund in India for employees at the specific rate of basic salary as per regulations. The contributions are made to registered provident fund administered by the government. The obligation of the Company is limited to the amount contributed and it has no further contractual nor any constructive obligation.

An amount of Rs 3031 Thousand (P.Y. Rs 1350 Thousand) is recognised as an Employer PF expenses and included in employee benefit expense in Restated Statement of Profit and Loss account for the FY 2024-25 and 2023-24 respectively.

An amount of Rs 87 Thousand, Rs 82 Thousand is recognised as an Employer ESIC expenses and included in employee benefit expense in Restated Statement of Profit and Loss account for the FY 2024-25 and 2023-24 respectively.

b. Defined Benefit Plan

The Gratuity scheme is a final salary defined benefit plan that provides for a lump sum payment made on exit either by way of retirement, death, disability or voluntary withdrawal. The benefits are defined on the basis of final salary and the period of service and paid as lump sum at exit. Benefits provided under this plan is as per the requirement of the Payment of Gratuity Act, 1972. The scheme is unfunded.

The disclosures required under AS 15(revised) "Employee Benefits" notified in the Companies (Indian Accounting Standards) Rules, 2015 are as given in Annexure-A

- 34 During the period of restatement, The Company has not traded or invested in Crypto Currency or Virtual Currency during the year.
- 35 Disclosure with regard to variance between quarterly stock and book debt statement/Returns submitted to Bank, vis-a-vis books of accounts is not applicable as there is no material unexplained deviation.
- 36 Prior Period Items:-  
During the FY 2024-25, Company has reversed the Interest Income recognition to the tune of 2295.929 (Rs in Thousands). Management is of the opinion that since the Loan itself is written off in FY 24-25, therefore prior period income of 2295.929 (Rs in Thousands) also reversed. In Previous year ended March 31, 2024, Gratuity of 4647.03 (Rs in Thousands) pertaining to period till FY 2022-23 has been accounted as prior period expenses.
- 37 Extra Ordinary Items:-  
During the FY 2024-25, Company has written off one Inter Corporate loan balance of Rs 22959.29 (in thousands) which is aged more than 6 years, therefore being non recurring nature and not an ordinary activity of the Company, It has been disclosed as Extra Ordinary Item in Statement of Profit and Loss in accordance with AS - 5 "Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies".
- 38 There is NIL (P.Y. 4716.22Thousand) capital work in progress as on the end of FY 24-25, it disclosed as per Schedule III of Companies Act, 2013.
- 39 During the FY 2024-25, there is no proceeding initiated or pending against the company for holding any Benami Property as per the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder, therefore no disclosure as required by schedule III is given.
- 40 During the year or as on the end of year March 31, 2025, the Company has not been declared as willful defaulter.
- 41 Various Financial Ratio, alongwith details of Numerator and denominator etc has been disclosed in Annexure B attached
- 42 As on date, there is no outstanding loan against which charge creation is pending and there is no loan which has been paid but satisfaction is pending at MCA portal.
- 43 Interest on loans and advances are accounted on mercantile basis, However company do not charge Interest on loan given to employees as per its HR Policy. Related party transaction is as per the attachment.
- 44 Related party and transactions with them has been disclosed in Annexure C attached
- 45 The company has not advanced or loaned or invested funds to any other person(s) or entity(is), including foreign entities(intermediaries), with the understanding that the intermediary shall:  
i. 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  
ii. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries



- 46 The Company has not received any funds from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- i. 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
  - ii. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- 47 The Company does not have any transactions which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)
- 48 The Company's primary business includes Trading into Software products/licenses and rendering of services providing IT solutions and accordingly segment disclosure has been disclosed in Annexure D :
- 49 The title deeds of all immovable properties are held in the name of the Company. Accordingly, there are no Immovable Properties which were not held in name of the Company as on 31st March, 2023.
- 50 During the FY 2024-25, The Company has not traded or invested in Crypto Currency or Virtual Currency during the year.
- 51 Additional liabilities, if any, arising pursuant to respective assessment year under various fiscal statutes, shall be accounted for in the year of assessment.
- 52 Figures have been rounded off to the multiple of thousands. Previous year's figures have been regrouped, recast and rearranged wherever necessary to make them comparable with the current period's figures.

For R K Jagetiya & Co.  
Chartered Accountants  
ICAI P.R.No. 146264W



CA. Rav K Jagetiya  
Proprietor  
M.No. 134691  
Date:- 13th June, 2023  
Place:- Mumbai  
UDIN 251346918MGTCT1350

For and on behalf of the board of directors  
Meta Infotech Limited



Venu Gopal Peruri  
Director  
DIN - 01179369

Mohd Iasek Colandaz  
Director  
DIN No: 07937438

Mrs Komal Toshniwal  
(CS)  
Membership No.A53364

Fareesh Sureshchandra Soni  
(CFO)  
PAN - ANFPS1025Q

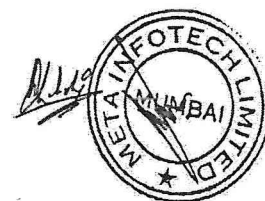


## Annexure no. 'A'- Note no.33

## Method Used for Calculation of Gratuity

## Projected Unit Cost(PUC)

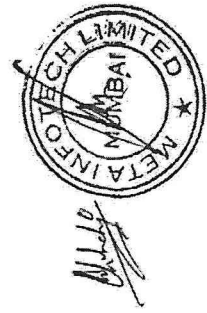
Particulars	As at March 31, 2025	As at March 31, 2024
<b>1.The amounts recognized in the Balance Sheet are as follows:</b>		
Present value of unfunded obligations Recognized	14,017.43	8,60,190.10
<b>Net Liability</b>	<b>14,017.43</b>	<b>8,60,190.10</b>
<b>2.The amounts recognized in the Profit &amp; Loss A/c are as follows:</b>		
Current Service Cost	1,911.98	2,133.23
Interest on Defined Benefit Obligation	580.63	402.51
Expected Return on Plan Assets		
Net actuarial losses (gains) recognised in the year	3,694.32	397.02
Total, Included in "Salaries, Allowances & Welfare"	<b>6,186.93</b>	<b>2,932.76</b>
<b>3.Changes in the present value of defined benefit obligation:</b>		
Defined benefit obligation as at the beginning of the	8,601.90	5,669.14
Service cost	1,911.98	2,133.23
Interest cost	580.63	402.51
Expected Return on Plan Assets	-	-
Net actuarial losses (gains) recognised in the year	3,694.32	397.02
Benefit paid by the Company	(771.40)	
<b>Defined benefit obligation as at the end of the</b>	<b>14,017.43</b>	<b>8,601.90</b>
<b>Current</b>	265.49	172.49
<b>Non Current</b>	13751.94	8429.41
<b>Total</b>	<b>14017.43</b>	<b>8601.90</b>
<b>Benefit Description</b>		
<b>Benefit type:</b>	<b>Gratuity Valuation as per Act 1972</b>	
Retirement Age:	60 years	60 years
Vesting Period:	5 years	5 years
<b>The principal actuarial assumptions for the above are:</b>		
Future Salary Rise:	7.00%P.A	7.00%P.A
Discount rate per annum:	6.75%P.A	7.10%P.A
Withdrawal Rate:	1%-5% depending on age	
Mortality Rate:	Mortality (2012-2014)Ultimate	



**META INFOTECH LIMITED**

Note 41 - Annexure B - Financial ratio, alongwith details of Numerator and denominator etc as has been disclosed below.

Ratio Analysis	Numerator	Denominator	Ratio	Variance	Reasons for Variance
1. Current Ratio (Current Assets/Current Liabilities)	Current Assets Inventories Trade Receivables Cash and Bank balances Loans and Advances Prepaid expenses Current Investment	Current Liabilities Owed to goods and services Short term loans Other Current Liabilities Provision for doubtful debts Unclaimed dividend Any other current liabilities	3,44,939.76 15,394.25 1,33,484.61 58,113.69 8,911.88 31,725.85 -	3,44,939.76 15,394.25 1,33,484.61 58,113.69 8,911.88 31,725.85 -	55% Due to increase in Trade Receivable as compared to Previous year
2. Debt Equity Ratio (Total Debt/Total Equity)	Total Debt Total Long Term loan+Short Term loan	Shareholder's Equity Total Shareholders Equity	7,712.66 1,73,469.25	7,712.66 1,73,469.25	142% Due to increase in Short Term loan as compared to Previous year
3. Debt Service Coverage Ratio	Net Operating Income Net Profit after tax+Non-cash operating expenses like depreciation and other amortizations + Interest on term bank-borrowing adjustments Net Profit after tax+Interest on term bank-borrowing adjustments etc-Red Debt	Debt Service Obligation (Interest on term loan & Lease payment+ Principal Repayment)	1,73,635.90 1,36,887.47	1,73,635.90 1,36,887.47	-7% N/A
4. (NO/Debt Obligation) Returns on Equity Ratio (Profit for Equity/Average WY) (Profit for Equity/Average WY)	Profit for the period Net Profit after taxes - preference dividend (if any)	Avg. Shareholders' Equity (Beginning Shareholders' Equity + Ending Shareholders' equity) / 2	1,43,142.64 1,01,774.11	1,43,142.64 1,01,774.11	-5% NA
5. Inventory Turnover Ratio (Months) (COGS/Average Inventory)	Cost of Goods sold (Opening Stock + Purchases) - Closing Stock	Average Inventory (Opening Stock + Closing Stock) / 2	16,89,238.79 11,77,278.53	16,89,238.79 11,77,278.53	5% NA
6. Trade Receivables Turnover Ratio (Months) (Credit Sales/Average AR)	Net Credit Sales Credit Sales	Average Trade Receivables (Beginning Trade Receivables + Ending Trade Receivables) / 2	21,80,235.83 15,21,331.91	21,80,235.83 15,21,331.91	22%
7. Trade Payables Turnover Ratio (Credit Purchases/Average AP)	Total Purchases Annual Net Credit Purchases	Average Trade Payables (Beginning Trade Payables + Ending Trade Payables) / 2	17,20,505.66 11,62,530.91	17,20,505.66 11,62,530.91	20% Due to Decrease in Average Trade Payables as compared to Previous year
8. Net Capital Turnover Ratio (Times) (Net Sales/Average Working Capital Gap)	Net Sales Total Sales - Sales Return	Average Working Capital Current Assets - Current Liabilities	21,80,235.83 15,21,331.91	21,80,235.83 15,21,331.91	-29% Due to increase in Inventory and stock debts and decrease in Trade Payables as compared to Previous year
9. Net Profit Ratio (Net Profit/Net Sales)	Net Profit Profit After Tax	Net Sales Sales	1,43,142.64 1,01,774.11	1,43,142.64 1,01,774.11	-2% NA
10. Return on Capital employed (CBEIT/(TNW+Debt+DTL))	CBEIT Profit before Interest and Taxes	Capital Employed (Total Equity+Long term Debt + Short term Debt) (Total Equity+Long term Debt + Short term Debt)	2,09,233.71 1,46,031.64	2,09,233.71 1,46,031.64	-28% Due to increase in Share capital and No. of Shares during the year.
11. Return on Investment	Profit from Investment	Investment Average Investment	45,914.74 34,723.65	45,914.74 34,723.65	-40% Due to increase in Investment amount which is not having any income during the year



**META INFOTECH LIMITED**  
(formerly known as Meta Infotech Private Limited)  
CIN U72100MH1998PLC117495  
118/119, first floor, Akruti Star, Opposite Akruti Centre Point, MIDC, Andheri (E) Mumbai 400093

**STATEMENT OF RELATED PARTY TRANSACTION FOR THE YEAR ENDED 31st MARCH 2025**

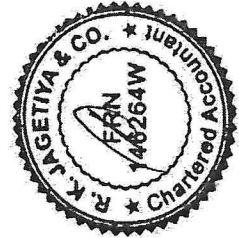
Annexure C- Note No 44

a) Names of the related parties with whom transaction were carried out during the years and description of relationship:  
1) Company/entity owned or significantly influenced by directors/ KMP

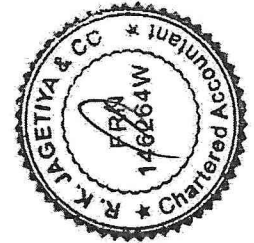
	Group Company
2) Directors of the Company	<p>Niva Technologies Pvt Ltd</p> <p>Meta Information Systems Pvt Ltd</p> <p>Mr. Venu Gopal Peruri</p> <p>Mr. MOHD Laeek Golandaz</p> <p>Mr. Rama Krishna Kishore Achutani</p> <p>Mrs. Anamika Almera</p> <p>Mr. Ashish Bakliwal</p> <p>Mr. Praveek Kumar</p> <p>Ms Mansi Sheth</p> <p>Mrs Komal Toshniwal</p> <p>Mr. Praveen Kumar Sambarapu</p> <p>Mr. Vineet Kallash Saraf</p> <p>Mr. Parash Sureshchandra Soni</p> <p>Mrs. Aditi Reddy (Wife of Venu Gopal Peruri)</p> <p>Mrs. Evonne Dsouza (Wife of Mohd Laeek Golandaz)</p> <p>Mr. Bhaskar Peruri (Brother of Venu Gopal Peruri)</p> <p>Jyoti Kommuri (Sister of Venu Gopal Peruri)</p> <p>Mr. Venkat Prasad Reddy (Brother-in law of Promoter)</p> <p>Sonali Peruri (Sister in Law of Venu Gopal Peruri)</p> <p>Mr. Rajinohan Peruri (Brother of Venu Gopal Peruri)</p>
3) Key Management Personnel	<p>Promoter (Chairman &amp; Managing Director)</p> <p>WTD</p> <p>WTD (Appointed w.e.f 16th September 2024)</p> <p>Independent Director (Appointed w.e.f 16th September 2024)</p> <p>Independent Director (Appointed w.e.f 16th September 2024)</p> <p>Non Executive Director (Appointed w.e.f 16th September 2024)</p> <p>Company Secretary (Appointed w.e.f 03rd October, 2024, ceased on 02nd June, 2025)</p> <p>Company Secretary (Appointed w.e.f 02nd June, 2025)</p> <p>Non Executive Director (Appointed w.e.f 16th September 2024)</p> <p>CFO (Appointed w.e.f 27th September, 2024, Ceased on 31-03-2025)</p> <p>CFO (Appointed w.e.f 1st April, 2025)</p>
4) Relative of KMP	

(Amount in Rs. Thousands)

Sr. No.	Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
I	Company/entity owned or significantly influenced by directors/ KMP		
1	Niva Technologies Pvt Ltd		
	Opening Balance (Cr./ (Dr.)) - Advance given to Suppliers	(10,305.09)	(8,963.61)
	Consultancy Services procured by the Company	42.32	-
	Advance given by the Company to Supplier	(10,348.41)	(1,342.48)
	Adjustment of Advance against Services		(10,306.09)
	Closing Balances of Advance to vendor -Dr.		
II	Meta Information Systems Pvt Ltd		
	Opening Balances of Advances given by company-Dr.	1,101.10	1,085.37
	Advance given during the year-Dr.	13.20	15.73
	Advance return to the company-Cr.	1,114.30	-
	Closing Balances of Advances-Dr.	(0.00)	1,101.10
2	Directors of the Company		



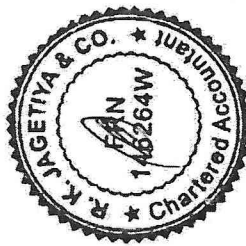
I	Mr. Venu Gopal Peruri	10,800.00	10,800.00
	Directors Remuneration	798.90	
	Rent free Accomodation	340.50	
	Reimbursement of Expenses	-	608.45
II	Remuneration payable Outstanding (Cr.)	-	
	Opening Balance of Loan -Dr/(Cr.)	-	1,807.00
	Loan given by the company during the year- Dr./(Cr.)	13,547.00	
	Repayment during the year	(13,547.00)	(1,807.00)
III	Closing Balance -Dr/(Cr.)	-	-
	Mr. MOHD LAEEK GOLANDAZ	5,400.00	4,200.00
	Directors Remuneration	-	286.36
	Remuneration payable Outstanding (Cr.)	-	
IV	Opening Balance of Loan -Dr/(Cr.)	2,743.00	2,893.00
	Loan given by the company during the year- Dr./(Cr.)	-	-
	Repayment by Mr. Laeek during the year	(2,743.00)	(150.00)
	Closing Balance -Dr/(Cr.)	-	2,743.00
V	Mr. Rama Krishna Kishore Achutani	1,600.00	2,500.00
	Professional Fee Paid by the Company	1,748.00	-
	Director Remuneration given	21.40	142.40
	Reimbursement of Expenses	34.00	-
VI	Outstanding Balance of Reimbursement expenses	-	-
	Advances given operating Balances (Dr.)	200.00	200.00
	Advance paid during the year	800.00	-
	Repayment of Advances	(800.00)	-
VII	Advance against service	(200.00)	200.00
	Outstanding Balance of Advance paid for Services (Dr.)	-	-
	Mr. Mansi Chitan Seth	534.00	-
	Salary Given	-	-
VIII	Mr. Vineet Kalilash Saraf	584.00	-
	Salary Given	-	-
	Mrs. Anamika Ajmera	75.00	-
	Director Sitting Fees	37.50	-
IX	Director Sitting Fees Payable	-	-
	Mr. Ashish Bakiwal	75.00	-
	Director Sitting Fees	37.50	-
	Director Sitting Fees Payable	-	-
X	Mr. Paresch Sureshchandra Soni	731.00	609.00
	Salary Given	-	-
	Opening Balance of Loan -Dr/(Cr.)	5,530.00	555.00
	Loan given by the company during the year- Dr./(Cr.)	200.00	4,975.00
XI	Repayment by Mr. Laeek during the year	(1,000.00)	-
	Closing Balance -Dr/(Cr.)	4,730.00	5,530.00
	Relatives of Directors and KMP	-	-
	Mr. Bhaskar Peruri	-	3,000.00
XII	Opening Balance of Loan -Dr/(Cr.)	-	-
	Loan given by the company during the year- Dr./(Cr.)	-	-
		-	-
		-	-



	Repayment during the year			
	Closing Balance -Dr/(Cr.)	-		(3,000.00)
ii	Mr. Rajmohan Peruri			
	Opening Balance of Loan -Dr/(Cr.)	-		2,264.00
	Loan given by the company during the year- Dr./(Cr.)	-		(2,264.00)
	Repayment during the year	-		-
	Closing Balance -Dr/(Cr.)	-		-
iii	Mrs. Evonne Dsouza			
	Salary Given	50.00		600.00
	Opening Balance of Loan -Dr/(Cr.)	1,200.00		1,200.00
	Loan given by the company during the year- Dr./(Cr.)	-		-
	Repayment during the year	1,200.00		1,200.00
	Closing Balance -Dr/(Cr.)	-		-
iv	Mrs. Jyoti Kommuri			
	Salary Given	470.5		411.62
v	Mrs. Sonali Peruri			
	Salary Given	281.2		375
vi	Mr. Venkat Prasad Reddy			
	Salary Given	1,260.40		761.46

Notes :-

1. List of Related parties has been identified by the management and relied upon by the Auditor.
2. In case there is no transaction with any of the above related parties, only name of such related parties has been disclosed as required by AS- 18.



*[Handwritten signature]*

**Meta Infotech Limited**  
(formerly known as Meta Infotech Private Limited)

**Segment wise Revenue, Results, Assets, and Liabilities for the Year ended**

Sr.No.	Particulars	(Amount In Thousand)	
		As at March 31, 2025	As at March 31, 2024
1	<b>Segment-wise Revenue</b>		
	Sale of Product	18,32,956.38	13,28,851.70
	Sale of Service	3,55,278.79	1,92,480.00
	<b>Total</b>	<b>21,88,235.17</b>	<b>15,21,331.70</b>
	Less: Inter-segment revenue (if any)	0	0
	<b>Net Sales or Income from Operation</b>	<b>21,88,235.17</b>	<b>15,21,331.70</b>
2	<b>Segment-wise Results</b>		
	<b>Profit/Loss before Interest and Tax:</b>	<b>2,10,301.19</b>	<b>1,47,379.78</b>
	Sale of Product	63,454.66	70,981.83
	Sale of Service	1,60,158.60	67,450.25
	<b>Total</b>	<b>2,23,613.26</b>	<b>1,38,432.08</b>
	Less: Interest	8,712.69	11,695.69
	Less: Other Unallocable Expenses net of other Un-allocable Income	13,312.07	(8,947.70)
	<b>Total Profit Before Tax</b>	<b>2,01,588.50</b>	<b>1,35,684.09</b>
3	<b>Segment-wise Assets</b>		
	Sale of Product	2,95,275.19	1,66,880.01
	Sale of Service	1,47,930.79	1,02,006.51
	<b>Other Unallocable Assets</b>	<b>3,00,550.06</b>	<b>3,23,239.24</b>
	<b>Total</b>	<b>7,43,756.04</b>	<b>5,92,125.76</b>
4	<b>Segment-wise Liabilities</b>		
	Sale of Product	1,70,585.42	2,43,736.36
	Sale of Service	952.08	7,283.02
	<b>Other Unallocable Liabilities</b>	<b>5,72,218.54</b>	<b>3,41,106.39</b>
	<b>Total</b>	<b>7,43,756.04</b>	<b>5,92,125.76</b>

