

Blockedge Technologies Inc

Standalone Balance Sheet as at March 31, 2025

| Particulars | | Note No. | As at | As at |
|-------------|--|----------|-------------------|-------------------|
| | | | March 31, 2025 | March 31, 2024 |
| A | ASSETS | | | |
| I | Non-current assets | | | |
| | Property, plant and equipment | 4 | - | - |
| | Goodwill | 5 | - | - |
| | Other intangible assets | 6 | - | - |
| | Total non-current assets | | - | - |
| II | Current assets | | | |
| | Financial assets | 7 | | |
| | Trade receivables | 8 | 240.33 | 180.89 |
| | Cash and cash equivalents | 9 | 67.16 | 18.35 |
| | Other financial assets | 10 | - | 12.90 |
| | Other current assets | | - | - |
| | Total current assets | | 307.50 | 212.14 |
| | Total assets (I+II) | | 307.50 | 212.14 |
| B | EQUITY AND LIABILITIES | | | |
| III | Equity | | | |
| | Equity share capital | 11 | 2.17 | 2.17 |
| | Other equity | 12 | (2,132.35) | (1,176.32) |
| | Total equity | | (2,130.18) | (1,174.15) |
| IV | Non-current liabilities | | | |
| | Financial liabilities | | - | - |
| | Other long term liabilities | | - | - |
| | Total non-current liabilities | | - | - |
| V | Current liabilities | | | |
| | Financial liabilities | 13 | 1,973.06 | 999.38 |
| | (i) Borrowings | 14 | - | - |
| | (ii) Trade payables | | 432.07 | 383.33 |
| | (a) Total outstanding dues of micro enterprises and small enterprises | | 32.55 | 3.58 |
| | (b) Total outstanding dues of creditors other than micro enterprises and small enterprises | | | |
| | Other current liabilities | 15 | 2,437.68 | 1,386.29 |
| | Total current liabilities | | | |
| | Total equity and liabilities (III+IV+V) | | 307.50 | 212.14 |

The accompanying notes form an integral part of the Standalone Financial Statements

In terms of our report attached.

For K Gopal Rao & Co.,
Chartered Accountants
FRN:000956S

CA Gopal Krishna Raju
Partner
Membership No. 205929

UDIN: 25205929BMLDNR4868
Place : Chennai
Date: May 30, 2025



For and on behalf of the Board of Directors

Ramachandran Soundararajan - CFO
Securekloud Technologies Limited



Blockedge Technologies Inc

Standalone Statement of Profit and Loss for the year ended March 31, 2025

| Particulars | | Note No. | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|-------------|--|----------|-----------------------------------|-----------------------------------|
| | | | (₹ in lakhs) | (₹ in lakhs) |
| I | Revenue from operations | 16 | 814.17 | 778.78 |
| II | Other income | 17 | - | 1.29 |
| III | Total income (I+II) | | 814.17 | 780.07 |
| IV | Expenses | | | |
| | Employee benefits expense | 18 | 719.43 | 713.32 |
| | Finance costs | - | - | - |
| | Depreciation and amortisation expense | 4,6 | - | - |
| | Other expenses | 19 | 1,011.15 | 200.74 |
| | Total expenses | | 1,730.57 | 914.06 |
| V | Profit/ (loss) before exceptional item and tax (III-IV) | | (916.41) | (133.99) |
| VI | Exceptional item | | - | - |
| VII | Profit/ (loss) before tax (V-VI) | | (916.41) | (133.99) |
| VIII | Tax expense | | | |
| | (a) Current tax | | - | 5.73 |
| | (b) Deferred tax | | - | - |
| | | | - | 5.73 |
| IX | Profit/ (loss) for the year (VII-VIII) | | (916.41) | (139.71) |
| X | Other comprehensive income/ (loss) | | | |
| | Items that will not be reclassified to profit or loss: | | | |
| | (a) Remeasurements of the defined benefit plans | | - | - |
| | (b) Income tax relating to items that will not be reclassified to profit or loss | | - | - |
| | Total other comprehensive income/ (loss) | | - | - |
| XI | Total comprehensive income/ (loss) for the year (IX+X) | | (916.41) | (139.71) |
| XII | Earnings per equity share | | | |
| | (a) Basic (in INR) | 20 | (35.25) | (5.37) |
| | (b) Diluted (in INR) | 20 | (35.25) | (5.37) |

The accompanying notes form an integral part of the Standalone Financial Statements

In terms of our report attached.

 For **K Gopal Rao & Co.,**

Chartered Accountants

FRN:000956S


CA Gopal Krishna Raju

Partner

Membership No. 205929

UDIN: 25205929BMLDNR4868

Place : Chennai

Date: May 30, 2025

For and on behalf of the Board of Directors

Ramachandran Soundararajan - CFO

Securekloud Technologies Limited



Blockedge Technologies Inc

Standalone Cash Flow Statement for the year ended March 31, 2025

| Particulars | Note No. | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|---|----------|-----------------------------------|-----------------------------------|
| I. Cash flow from operating activities | | | (₹ in lakhs) |
| Loss for the year | | (916.41) | (139.71) |
| <i>Adjustments for:</i> | | | |
| Tax expenses | | - | 5.73 |
| Foreign Gain or Loss | | (40.62) | (16.55) |
| Finance costs | | - | - |
| Depreciation and amortisation expense | 4,6 | - | - |
| Loss on sale of other intangibles assets | 5 | - | - |
| Operating profit before working capital and other changes | | (957.03) | (150.53) |
| <i>Adjustments for (increase)/decrease in operating assets:</i> | | | |
| Trade receivables | 7 | (59.44) | 818.13 |
| Other current financial assets | | 12.90 | (2.81) |
| Other current assets | 9 | - | 1.60 |
| <i>Adjustments for increase/(decrease) in operating liabilities:</i> | | | |
| Trade payables | 13 | 48.74 | 146.85 |
| Other current financial liabilities | 12 | 972.68 | (818.42) |
| Other current liabilities | 14 | 30.97 | (10.71) |
| Cash generated from / (used in) operations | | 48.81 | (15.90) |
| Net income tax paid (including interest paid there on) | | - | 5.73 |
| Net cash flow used in operating activities (A) | | 48.81 | (21.63) |
| II. Cash flow from investing activities | | | |
| Capital expenditure on property, plant and equipment | | - | - |
| Proceeds from sale of property, plant and equipment | | - | - |
| Intangibles under development | | - | - |
| Net cash flow used in investing activities (B) | | - | - |
| III. Cash flow used in financing activities | | | |
| Borrowings taken during the year | | - | - |
| Borrowings repaid during the year | | - | - |
| Finance costs paid | | - | - |
| Net cash flow from financing activities (C) | | - | - |
| Net increase / (decrease) in cash and cash equivalents (A) + (B) + (C) | | 48.81 | (21.63) |
| Cash and cash equivalents at the beginning of the year (refer note 8) | | 18.35 | 39.98 |
| Cash and cash equivalents at the end of the year (refer note 8) | | 67.16 | 18.35 |

The accompanying notes form an integral part of the Standalone Financial Statements

In terms of our report attached.

For K Gopal Rao & Co.,

Chartered Accountants

FRN:000956S

CA Gopal Krishna Raju

Partner

Membership No. 205929

UDIN: 25205929BMLDNR4868

Place : Chennai

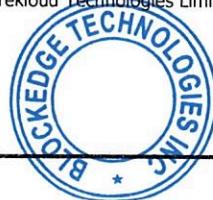
Date: May 30, 2025



For and on behalf of the Board of Directors

Ramachandran Soundararajan - CFO

Securekloud Technologies Limited



Blockedge Technologies Inc

Statement of Changes in Equity for the year ended March 31, 2025

A. Equity share capital

| Particulars | (₹ in lakhs) | |
|---|-------------------------|-------------------------|
| | As at March 31, 2025 | As at March 31, 2024 |
| Balance as at beginning of the year | 2.17 | 2.17 |
| Changes in equity share capital during the year | | |
| - By conversion of warrants | - | - |
| - By split | - | - |
| - By bonus issue | - | - |
| Closing balance | 2.17 | 2.17 |

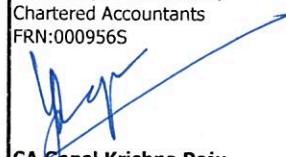
B. Other equity

| Particulars | (₹ in lakhs) | | Foreign Exchange Reserve | Other comprehensive income | Total other equity |
|--|-----------------------|-------------------|--------------------------------|----------------------------------|-----------------------|
| | Securities premium | Retained earnings | | | |
| Balance as at March 31, 2023 | 1,313.23 | (2,280.23) | (25.26) | - | (992.26) |
| Profit/ (loss) for the year | - | (139.71) | (44.35) | - | (184.06) |
| Transfer to general reserve | - | - | - | - | - |
| Remeasurements of the defined benefit plans | - | - | - | - | - |
| Total comprehensive income for the year | - | (139.71) | (44.35) | - | (184.06) |
| Balance as at March 31, 2024 | 1,313.23 | (2,419.95) | (69.61) | - | (1,176.32) |
| Profit/ (loss) for the year | - | (916.41) | (39.62) | - | (956.03) |
| Transfer to general reserve | - | - | - | - | - |
| Remeasurements of the defined benefit plans | - | - | - | - | - |
| Total comprehensive income for the year | - | (916.41) | (39.62) | - | (956.03) |
| Balance as at March 31, 2025 | 1,313.23 | (3,336.35) | (109.23) | - | (2,132.35) |

The accompanying notes form an integral part of the Standalone Financial Statements

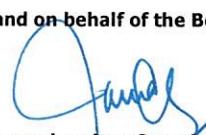
In terms of our report attached.

 For K Gopal Rao & Co.,
 Chartered Accountants
 FRN:000956S


CA Gopal Krishna Raju
 Partner
 Membership No. 205929

 UDIN: 25205929BMLDNR4868
 Place : Chennai
 Date: May 30, 2025


For and on-behalf of the Board of Directors


Ramachandran Soundararajan - CFO
 Securecloud Technologies Limited


Blockedge Technologies Inc

Notes forming part of the Standalone Financial Statements for the year ended March 31, 2025

4 Property, plant and equipment

| Particulars | Furniture and Fixtures | Computers & accessories | Office Equipment | (₹ in lakhs) Total |
|--|------------------------|-------------------------|------------------|-----------------------|
| I. Gross carrying value | | | | |
| As at April 1, 2023 | - | - | - | - |
| Additions | - | - | - | - |
| Disposals | - | - | - | - |
| As at March 31, 2024 | - | - | - | - |
| As at April 1, 2024 | - | - | - | - |
| Additions | - | - | - | - |
| Disposals | - | - | - | - |
| As at March 31, 2025 | - | - | - | - |
| II. Accumulated depreciation and impairment | | | | |
| As at April 1, 2023 | - | - | - | - |
| Charge for the year | - | - | - | - |
| Disposals | - | - | - | - |
| Adjustments during the year | - | - | - | - |
| As at March 31, 2024 | - | - | - | - |
| As at April 1, 2024 | - | - | - | - |
| Charge for the year | - | - | - | - |
| Disposals | - | - | - | - |
| Adjustments during the year | - | - | - | - |
| As at March 31, 2025 | - | - | - | - |
| Net carrying value as at March 31, 2025 | - | - | - | - |
| Net carrying value as at March 31, 2024 | - | - | - | - |

5 Goodwill

| Particulars | (₹ in lakhs) Amount |
|--|------------------------|
| As at April 1, 2023 | - |
| Additions | - |
| Disposal | - |
| As at March 31, 2024 | - |
| As at April 1, 2024 | - |
| Additions | - |
| Disposal | - |
| As at March 31, 2025 | - |
| Net carrying value as at March 31, 2025 | - |
| Net carrying value as at March 31, 2024 | - |



Blockedge Technologies Inc

Notes forming part of the Standalone Financial Statements for the year ended March 31, 2025

6 Other intangible assets

| Particulars | Software | Intangibles due to acquisition | (₹ in lakhs) Total |
|--|---------------|--------------------------------|-----------------------|
| I. Gross carrying value | | | |
| As at April 1, 2023 | 512.62 | 2,083.41 | 2,596.03 |
| Additions | - | - | - |
| Disposals | - | - | - |
| As at March 31, 2024 | 512.62 | 2,083.41 | 2,596.03 |
| As at April 1, 2024 | 512.62 | 2,083.41 | 2,596.03 |
| Additions | - | - | - |
| Disposals | - | - | - |
| As at March 31, 2025 | 512.62 | 2,083.41 | 2,596.03 |
| II. Accumulated depreciation and impairment | | | |
| As at April 1, 2023 | 512.62 | 2,083.41 | 2,596.03 |
| Charge for the period | - | - | - |
| Disposals | - | - | - |
| Adjustments during the year | - | - | - |
| As at March 31, 2024 | 512.62 | 2,083.41 | 2,596.03 |
| As at April 1, 2024 | 512.62 | 2,083.41 | 2,596.03 |
| Charge for the period | - | - | - |
| Disposals | - | - | - |
| Adjustments during the year | - | - | - |
| As at March 31, 2025 | 512.62 | 2,083.41 | 2,596.03 |
| Net carrying value as at March 31, 2025 | - | - | - |
| Net carrying value as at March 31, 2024 | - | - | - |

7 Trade receivables

| Particulars | As at March 31, 2025 | As at March 31, 2024 | (₹ in lakhs) |
|--|----------------------|----------------------|--------------|
| Trade receivables | | | |
| Secured, considered good | - | - | |
| Unsecured, considered good | 240.33 | 180.89 | |
| Doubtful | - | - | |
| Sub-total | 240.33 | 180.89 | |
| Less: Allowance for expected credit losses | - | - | |
| Total | 240.33 | 180.89 | |

Credit period and risk: Trade receivables are non-interest bearing and are generally on terms of up to 5 months (Previous year - 3 - 9 months).

Expected credit loss allowance: The Group has used a practical expedient by computing the expected loss allowance for trade receivables based on provision matrix. The provision matrix takes into account the historical credit loss experience and adjustments for forward looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward looking estimates are analysed. The Group also reviews trade receivables on periodic basis and makes provision for expected credit loss if collection is doubtful. The Group has made provisions as per the expected credit loss model prescribed by the requirements of Ind AS 109.

8 Cash and cash equivalents

| Particulars | As at March 31, 2025 | As at March 31, 2024 | (₹ in lakhs) |
|------------------------|----------------------|----------------------|--------------|
| (a) Cash in hand | | | |
| (b) Balances with bank | | | |
| - In Current accounts | 67.16 | 18.35 | |
| Total | 67.16 | 18.35 | |



Blockedge Technologies Inc

Notes forming part of the Standalone Financial Statements for the year ended March 31, 2025

9 Other current financial assets

| Particulars | (₹ in lakhs) | |
|-------------------|-------------------------|-------------------------|
| | As at March 31, 2025 | As at March 31, 2024 |
| Unbilled revenue* | | 12.90 |
| Total | - | 12.90 |

* Classified as financial assets as right to consideration is unconditional and is due only after passage of time

10 Other current assets

| Particulars | (₹ in lakhs) | |
|--|-------------------------|-------------------------|
| | As at March 31, 2025 | As at March 31, 2024 |
| Advance income-tax (net of provision for taxation) | | |
| Total | - | - |

11 Equity share capital

| Particulars | As at March 31, 2025 | | As at March 31, 2024 | |
|---|-------------------------|-------------|-------------------------|-------------|
| | No. of Shares | Amount | No. of Shares | Amount |
| Authorised: Fully paid equity shares | 26,00,000 | 2.17 | 26,00,000 | 2.17 |
| Issued, subscribed and fully paid: Fully paid equity shares | 26,00,000 | 2.17 | 26,00,000 | 2.17 |
| Total | 26,00,000 | 2.17 | 26,00,000 | 2.17 |

12 Other equity

| Particulars | As at March 31, 2025 | | As at March 31, 2024 | |
|--|-------------------------|-------------------|-------------------------|------------|
| | No. of Shares | Amount | No. of Shares | Amount |
| (a) Securities premium Opening balance | | 1,313.23 | | 1,313.23 |
| Add : Premium on shares issued during the year | | - | | - |
| Less : Issue of bonus shares during the year | | - | | - |
| Closing balance | 1,313.23 | 1,313.23 | | |
| (b) Retained earnings Opening balance | | (2,419.95) | | (2,280.23) |
| Add : Total profit/ (loss) for the year | | (916.41) | | (139.71) |
| Less : Changes in shareholding pattern in subsidiaries | | | | |
| Less : Prior period adjustment | | | | |
| Closing balance | (3,336.35) | (2,419.95) | | |
| (c) Foreign Exchange Reserve Opening balance | | (69.61) | | (25.26) |
| Add : Total current Year Forex reserve | | (39.62) | | (44.35) |
| Closing balance | (109.23) | (69.61) | | |
| Total other equity | (2,132.35) | (1,176.32) | | |

13 Borrowings

| Particulars | (₹ in lakhs) | |
|------------------------------|-------------------------|-------------------------|
| | As at March 31, 2025 | As at March 31, 2024 |
| Current | | |
| Unsecured borrowings: | | |
| Loans from related parties | 1,973.06 | 999.38 |
| Total | 1,973.06 | 999.38 |



Blockedge Technologies Inc

Notes forming part of the Standalone Financial Statements for the year ended March 31, 2025

14 Trade payables

| Particulars | As at March 31, 2025 | As at March 31, 2024 |
|--|-------------------------|-------------------------|
| (a) Dues of Micro and small enterprises (MSME) | | - |
| (b) Salary payable | 64.73 | 16.23 |
| (c) Others | 367.34 | 367.10 |
| Total | 432.07 | 383.33 |

15 Other current liabilities

| Particulars | As at March 31, 2025 | As at March 31, 2024 |
|---------------|-------------------------|-------------------------|
| Other payable | 32.55 | 3.58 |
| Total | 32.55 | 3.58 |

16 Revenue from operations

| Particulars | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|--|--------------------------------------|--------------------------------------|
| Revenue from information technology services | | |
| International | - | - |
| Domestic | 814.17 | 778.78 |
| Total | 814.17 | 778.78 |

Notes: The nature of contract impacts the method of revenue recognition and the contracts are classified as Fixed-price contracts and Time and material contracts. The contracts with customers requiring monthly invoicing, being significantly in line with the efforts during that period, have been categorised as time and material contracts. The above revenue fall under time and material contracts.

17 Other income

| Particulars | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|--------------|--------------------------------------|--------------------------------------|
| Other income | - | 1.29 |
| Total | - | 1.29 |

18 Employee benefits expense

| Particulars | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|-------------------------------------|--------------------------------------|--------------------------------------|
| Salaries and wages, including bonus | 719.43 | 654.04 |
| Contribution to 401(k) | - | 59.28 |
| Total | 719.43 | 713.32 |



Blockedge Technologies Inc

Notes forming part of the Standalone Financial Statements for the year ended March 31, 2025

19 Other expenses

| Particulars | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|---|--------------------------------------|--------------------------------------|
| Professional and consultancy charges | 959.26 | 187.44 |
| Traveling and logistics expenses | 11.84 | 2.14 |
| Cloud hosting and communication charges | - | - |
| Sales and marketing expenses | - | - |
| Bad Debts | - | - |
| Miscellaneous expenses | 40.06 | 10.15 |
| Total | 1,011.15 | 200.74 |

20 Earnings per share

The earnings and weighted average number of ordinary shares used in the calculation of basic and diluted earnings per share are as follows:

| Particulars | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|--|--------------------------------------|--------------------------------------|
| Profit/ (loss) after tax considered as numerator for calculating basic and diluted EPS (A) | (916.41) | (139.71) |
| Wt average number of equity shares for the purpose of calculating Basic EPS (B) | 26.00 | 26.00 |
| Wt average number of equity shares for the purpose of calculating Diluted EPS (C) | 26.00 | 26.00 |
| Basic EPS (in INR) (A/B) | (35.25) | (5.37) |
| Diluted EPS (in INR) (A/C) | (35.25) | (5.37) |



Blockedge Technologies Inc

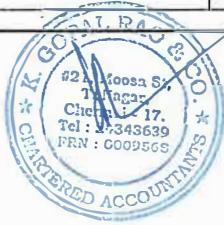
Notes forming part of the Standalone Financial Statements for the year ended March 31, 2025

21 Related party disclosures
a. Names of related parties and nature of relationship

| Nature of relationship* | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|---|---|--|
| Holding company | SecureKloud Technologies Limited | SecureKloud Technologies Limited |
| Associate companies | SecureKloud Technologies Inc., USA Healthcare Triangle Inc., USA Healthcare Triangle Private Limited Mentor Minds Solutions & Services Inc., USA SecureKloud Technologies Inc., Canada NexAge Technologies USA Inc., USA Devcool Inc., USA None | SecureKloud Technologies Inc., USA Healthcare Triangle Inc., USA Healthcare Triangle Private Limited Mentor Minds Solutions & Services Inc., USA SecureKloud Technologies Inc., Canada NexAge Technologies USA Inc., USA Devcool Inc., USA None |
| Close member of the family of a key managerial personnel | | |
| Entity which is controlled or jointly controlled by key managerial personnel or his close member of the family | Master Mentors Advisory Private Limited (until January 2, 2025) Flexiprops Tech Private Limited (until January 2, 2025) | Gayris Inc (Until February 07, 2024) Thinking Media Entainment (India) Private Limited (Converted to LLP) Master Mentors Advisory Private Limited Flexiprops Tech Private Limited PK Enterprises Private Limited (Until February 07, 2024) |
| Body corporate whose board of directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager | Netsavy Solutions Pte. Ltd, Singapore Mentor Minds Solutions & Services Pte.Ltd, Singapore Yespanchi Tech Services Private limited Msabu Academy Private Limited X-serv Corporate Consulting Private Limited Fortune Training Services Private Limited (until January 02, 2025) Varthali Media Works Private Limited Talluri Law Consultancy (OPC) Private Limited (w.e.f January 02, 2025) Talluri's Kitchen Temple Private Limited (w.e.f January 02, 2025) | Netsavy Solutions Pte. Ltd, Singapore Mentor Minds Solutions & Services Pte.Ltd, Singapore BK Miles Software Services Pte. Ltd, Singapore Geoidentity (India) Private Limited Grey Matter Academics Private Limited Three Cube IT Lab Private Limited Three Cube Managed Services & Solutions Private Limited Nigic Support Services Private Limited International Chamber of GST Professionals Fortune Training Services Private Limited Varthali Media Works Private Limited Hindustan Chamber of Commerce Aadharsh Chamber of Commerce & Industry Andhra Chamber of Commerce 3ipro Valuers & Insolvency Professionals Private Limited (Until July 31, 2023) Idyfactory Technologies Private limited (Until January 29, 2024) Yespanchi Tech Services Private limited (w.e.f June 26, 2023) Ingu's Knowledge Academy Private Limited (w.e.f June 26, 2023) Msabu Academy Private Limited Anthem Capital Advisory Services LLP VKBsquare Properties LLP Network People Services Technologies (w.e.f June 26, 2023) X-serv Corporate Consulting Private Limited (w.e.f. February 20, 2024) |

b. Key management personnel

| Particulars | For the year ended March 31, 2025 | For the year ended March 31, 2024 |
|---|--|--|
| Key management personnel of the company and the holding company | Suresh Venkatachari, Chief Executive Officer Biju Chandran, Director (until January 02, 2025) V V Sampathkumar, Director Vijayakumar Mayakesavan, Director Panchi Samuthirakani, Director Jayanthi Talluri, Director (w.e.f. January 02, 2025) Srinivas Mahankali, Whole-time Director and Chief Business Officer (until January 02, 2025) Ramachandran Soundararajan, Chief Financial Officer Venkateswaran Krishnamurthy, Whole-time Director and Chief Revenue Officer (w.e.f. January 02, 2025) Jayashree Vasudevan, Company Secretary (w.e.f. May 13, 2024) Roshini Selvakumar, Company Secretary (until May 09, 2024) | Suresh Venkatachari, Chief Executive Officer (W.e.f February 07, 2024) Thiyagarajan R, Whole-time Director and Chief Financial Officer (Until February 07, 2024) Babita Singaram, Director (Until May 29, 2023) Biju Chandran, Director Roshini Selvakumar, Company Secretary Srinivas Mahankali, Whole-time Director and Chief Business Officer Balasubramanian V, Director V V Sampathkumar, Director Vijayakumar M, Director Panchi Samuthirakani, Director (W.e.f June 26, 2023) Roshini Selvakumar, Company Secretary (until May 09, 2024) Ramachandran S, Chief Financial Officer (W.e.f February 07, 2024) |



Blockedge Technologies Inc

Notes forming part of the Standalone Financial Statements for the year ended March 31, 2025

C. Particulars of material transactions and balances with related parties:

| Transactions during the Year | For the year ended March 31, 2025 | For the year ended March 31, 2024 (₹ in lakhs) |
|--|-------------------------------------|---|
| Revenue from operations SecureKloud Technologies Inc., USA | 33.17 | 87.90 |
| Subcontractor Charges SecureKloud Technologies Inc., USA | 7.80 | 29.75 |
| Balances at the year end | As at March 31, 2025 | As at March 31, 2024 |
| Trade Receivable SecureKloud Technologies Inc., USA | 49.91 | 57.65 |
| Other liabilities as at the year end (Net) SecureKloud Technologies Inc., USA | 1.69 | 1,014.47 |

Notes:

The Group accounts for costs incurred by/on behalf of the Related Parties based on the actual invoices/debit notes raised and accruals as confirmed by such related parties. The Related Parties have confirmed to the Management that as at March 31, 2025 and March 31, 2024, there are no further amounts payable to/receivable from them, other than as disclosed above.

(ii) The amounts outstanding are unsecured and will be settled in cash. There have been no instances of amounts due to or due from related parties that have been written back or written off or otherwise provided for during the year.

22 Capital commitments and contingent liabilities:

The group has no capital commitments / contingent liabilities as at March 31, 2025 and March 31, 2024.

23 The previous year figures have been reclassified/ regrouped to conform to the presentation of the current year. These reclassifications have no effect on the previously reported net loss/profit.

In terms of our report attached.

For K Gopal Rao & Co.,
Chartered Accountants
FRN:000956S

CA Gopal Krishna Raju
Partner
Membership No. 205929

UDIN: 25205929BMLDNR4868
Place : Chennai
Date: May 30, 2025



For and on behalf of the Board of Directors

Ramachandran Soundararajan - CFO
SecureKloud Technologies Limited

