

Mentor Minds Solutions and Services Inc

Standalone Balance Sheet as at March 31, 2025

(₹ in lakhs)

Particulars		Note No.	As at March 31, 2025	As at March 31, 2024
A	ASSETS			
I	Non-current assets			
	Property, plant and equipment		-	-
	Other intangible assets		-	-
	Other non-current assets		-	-
	Total non-current assets		-	-
II	Current assets			
	Financial assets			
	(i) Trade receivables		-	-
	(ii) Cash and cash equivalents		-	-
	Other current assets		-	-
	Total current assets		-	-
	Total assets (I+II)		-	-
B	EQUITY AND LIABILITIES			
III	Equity			
	Equity share capital	4	0.83	0.83
	Other equity	5	(0.83)	(0.83)
	Total equity		0.00	(0.00)
IV	Non-current liabilities			
	Financial liabilities		-	-
	Other long term liabilities		-	-
	Total non-current liabilities		-	-
V	Current liabilities			
	Financial liabilities			
	(i) Borrowings		-	-
	(ii) Trade payables			
	(a) Total outstanding dues of micro enterprises and small enterprises		-	-
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
	Other current liabilities		-	-
	Total current liabilities		-	-
	Total equity and liabilities (III+IV+V)		0	(0)

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. 205929UDIN: 25205929BMLDNP4963
Place : Chennai
Date: May 30, 2025

For and on behalf of the Board of Directors

Ramachandran Soundararajan - CFO
Securecloud Technologies Limited

Mentor Minds Solutions and Services Inc

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

		(₹ in lakhs)		
Particulars		Note No.	For the year ended March 31, 2025	For the year ended March 31, 2024
I	Revenue from operations		-	-
II	Other income		-	-
III	Total income (I+II)		-	-
IV	Expenses			
	Employee benefits expense		-	-
	Finance costs		-	-
	Depreciation and amortisation expense		-	-
	Other expenses		-	-
	Total expenses		-	-
V	Profit before exceptional item and tax (III-IV)		-	-
VI	Exceptional item		-	-
VII	Profit before tax (V-VI)		-	-
VIII	Tax expense			
	(a) Current tax		-	-
	(b) Deferred tax		-	-
IX	Profit/ (loss) for the year (VII-VIII)		-	-
X	Other comprehensive income			
	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		-	-
XI	Total comprehensive income for the year (IX+X)		-	-
XII	Earnings per equity share (Face value of USD 0.001 each)			
	(a) Basic (in Rs.)	6	-	-
	(b) Diluted (in Rs.)	6	-	-

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In terms of our report attached.

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

Chartered Accountants

FRN:000956S

CA Gopal Krishna Raju

Partner

Membership No. 205929

UDIN: 25205929BMLDNP4963

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Ramachandran Soundararajan - CFO
Securecloud Technologies Limited

Mentor Minds Solutions and Services Inc

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

(₹ in lakhs)

Particulars	Note No.	For the year ended March 31, 2025	For the year ended March 31, 2024
I. Cash flow from operating activities			
Profit/(Loss) for the year		-	-
<i>Adjustments for:</i>			
Tax expenses		-	-
Finance costs		-	-
Depreciation and amortisation expense		-	-
Loss on sale of other intangibles assets		-	-
Loss on sale of property, plant and equipment (net)		-	-
Non-recurring & exceptional items		-	-
Bad debts written off		-	-
Operating profit before working capital and other changes		-	-
<i>Adjustments for (increase)/decrease in operating assets:</i>			
Trade receivables		-	-
Other current financial assets		-	-
Other current assets		-	-
<i>Adjustments for increase/(decrease) in operating liabilities:</i>			
Trade payables		-	-
Other current financial liabilities		-	-
Other current liabilities		-	-
Cash generated from / (used in) operations		-	-
Net income tax paid (including interest paid there on)		-	-
Net cash flow used in operating activities (A)		-	-
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)		-	-
Cash and cash equivalents at the beginning of the year (refer note 8)		-	-
Cash and cash equivalents at the end of the year (refer note 8)		-	-

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



For and on behalf of the Board of Directors

Ramachandran Soundararajan - CFO
Securecloud Technologies Limited



UDIN: 25205929BMLDNP4963

Place : Chennai

Date: May 30, 2025

Mentor Minds Solutions and Services Inc

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

A. Equity share capital

(₹ in lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Balance as at beginning of the Year	0.83	0.83
Changes in equity share capital during the year	-	-
By conversion of warrants	-	-
By Split	-	-
By Bonus issue	-	-
Closing balance	0.83	0.83

B. Other equity

(₹ in lakhs)

Particulars	Reserves and Surplus		Other comprehensive income	Total other equity
	Securities premium	Retained earnings		
Balance as at April 01, 2023	1,041	(1,042)	-	(0.83)
Profit for the year	-	-	-	-
Transfer to general reserve	-	-	-	-
Remeasurements of the defined benefit plans	-	-	-	-
Total comprehensive income for the year	-	-	-	-
Balance as at March 31, 2024	1,041	(1,042)	-	(0.83)
Profit for the year	-	-	-	-
Transfer to general reserve	-	-	-	-
Remeasurements of the defined benefit plans	-	-	-	-
Total comprehensive income for the year	-	-	-	-
Balance as at March 31, 2025	1,041	(1,042)	-	(0.83)

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: 25205929BMLDNP4963

Place : Chennai

Date: May 30, 2025



For and on behalf of the Board of Directors


Ramachandran Soundararajan - CFO
Securecloud Technologies Limited

Mentor Minds Solutions and Services Inc

Notes Forming Part of the Standalone Financial Statements for the year ended March 31, 2025

4 Equity share capital

(₹ in lakhs)

Particulars	As at March 31, 2025		As at March 31, 2024	
	No. of Shares	Amount	No. of Shares	Amount
Authorised:				
Fully paid equity shares	10,00,000	0.83	10,00,000	0.83
Issued, subscribed and fully paid:				
Fully paid equity shares	10,00,000	0.83	10,00,000	0.83
Total	10,00,000	0.83	10,00,000	0.83

5 Other equity

(₹ in lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
(a) Securities premium		
Opening balance	1,040.87	1,040.87
Add : Premium on shares issued during the year	-	-
Less : Issue of bonus shares during the year	-	-
Closing balance	1,040.87	1,040.87
(b) Retained earnings		
Opening balance	(1,041.70)	(1,041.70)
Add : Total profit/ (loss) for the year	-	-
Less : Changes in shareholding pattern in subsidiaries	-	-
Less : Prior Period adjustment	-	-
Closing balance	(1,041.70)	(1,041.70)
Total other equity	(0.83)	(0.83)

6 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:

(₹ in lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
Profit after tax considered as numerator for calculating basic and diluted EPS (A)	-	-
Weighted average number of equity shares for the purpose of calculating Basic EPS (B)	10,00,000	10,00,000
Weighted average number of equity shares for the purpose of calculating Diluted EPS (C)	10,00,000	10,00,000
Basic EPS (in INR) (A/B)	-	-
Diluted EPS (in INR) (A/C)	-	-



Mentor Minds Solutions and Services Inc

Notes Forming Part of the Standalone Financial Statements for the year ended March 31, 2025

7 Capital commitments and contingent liabilities:

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

8 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



For and on behalf of the Board of Directors


Ramachandran Soundararajan - CFO
Securecloud Technologies Limited



UDIN: 25205929BMLDNP4963

Place : Chennai

Date: May 30, 2025