



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
BIZ 365 TECH PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of M/s **BIZ 365 Tech Private Limited** ("*the Company*") which comprises the Balance Sheet as at **March 31, 2025**, the Statement of Profit and Loss and statement of cash flow for the year ended on that date, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with the the Companies (Accounting Standards) Rules, 2021 as amended ("AS") and other accounting principles generally accepted in India:-

- a) in the case of the Balance Sheet of the state of affairs of the company as at **March 31, 2025** and;
- b) in the case of the Statement of Profit & Loss of the **Loss** for the year ended on that date.
- c) in the case of the Cash Flow Statement, of the cash flows of the company 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 Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Company's management and Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.





GARG NARENDRA & ASSOCIATES

Chartered Accountants

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Our opinion on the financial statements does not cover the other information and we will 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 during the course of our audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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 since, the other information comprising the above documents is expected to be issued by the management after the date of our audit report.

Responsibility of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance 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 of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement 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 is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's 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.





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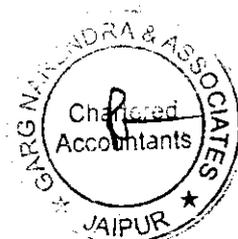
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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- 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 Companies Act, 2013 we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Materiality is the magnitude of misstatements in the financial statements that individually or in aggregate makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.





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

Report on Other Legal and Regulatory Requirement

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, 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 accounts as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid financial statement comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounting standards) Rules, 2021.
 - (e) On the basis of the written representations received from the Directors as on **March 31, 2025**, taken on record by the Board of Directors, none of the Directors is disqualified as on **March 31, 2025** from being appointed as a Director in terms of section 164(2) of the Act.
 - (f) In our opinion, the provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company.
 - (g) Since, the company is a private company; therefore, Section 197(16) of the Act is not applicable.
 - (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i) The Company does not have any pending litigation which would impact its financial position.
 - ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



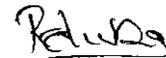
- iv) a) The Management has represented that, to the best of its knowledge and belief other than as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, 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, other than as disclosed in the notes to accounts, no funds (which are material either individually or in the aggregate) have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, 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 has 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 and has not proposed final dividend for the year.
- vi) Based on our examination which includes test checks, the company has used an accounting software for maintaining its books of accounts 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. Further during the course of our audit we did not come across any instance of audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

Place : Jaipur
Dated : 30.08.2025



For Garg Narendra & Associates
Chartered Accountants

FRN 008712C



(Rakesh Totuka)

Partner

M. No. 070530

UDIN : 25070530BMODNR8332



ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT

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

As required by the Companies (Auditor's report) Order, 2020 issued by the Central Government of India in exercise of powers conferred by section 143(11) of the Companies Act, 2013, we report that:

- i. In respect of the Property, Plant and Equipment and intangible assets of the Company:
 - (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment on the basis of available information.
 - (B) The Company has maintained proper records showing full particulars of intangible assets.
 - (b) As explained to us, the company has a program of physical verification of Property, Plant and Equipment so as to cover all assets once in a year which in our opinion, is reasonable having regard to the size of the company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification. However, no formal documentation was provided to us for verification.
 - (c) The company does not have any immovable property, therefore reporting under this clause is not required.
 - (d) The Company has not revalued its Property, Plant and Equipment or Intangible assets during the year, hence reporting under clause 3(i)(d) of the Order not applicable.
 - (e) No proceedings have been initiated during the year or are pending against the Company as at **March 31, 2025** for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- ii. In respect of Inventory:
 - (a) The Company does not have any inventory and hence reporting under clause 3(ii)(a) of the Order is not applicable.
 - (b) The company does not have working capital Limits from banks and financial institutions, therefore reporting under this clause is not required.





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- iii. According to information and explanations given to us, the company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships and other parties covered in register maintained under section 189 of Companies Act 2013. Accordingly, the provisions of clause 3(iii) (a) (b) (c) (d) (e) (f) & (g) of the order are not applicable.
- iv. The Company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.
- v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of the directives issued by the Reserve bank of India and the provisions of section 73 to 76 or any relevant provisions of the companies act, 2013 and the rules made there under.
- vi. We have been explained that the maintenance of cost records has not been prescribed by the Central Government under Section 148(1) of the Companies Act, 2013 for the period under review for any of the products of the company.
- vii. According to the information and explanations given to us, in respect of statutory dues:
 - (a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods & Service Tax, Sales Tax and Value Added Tax, Service Tax, Duty of Customs, Duty of Excise, Cess and other material statutory dues applicable to it with the appropriate authorities though there has been a slight delay in a few cases.
 - (b) There were no undisputed amounts payable in respect of Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at **March 31, 2025** for a period of more than six months from the date they became payable.
 - (c) According to the information and explanations given to us, there were no dues of Provident Fund, Employees' State Insurance, Income Tax, Sales Tax and Value Added Tax, Service Tax, duty of Customs, duty of Excise, Cess which have not been deposited on account of any dispute.
- viii. The company has not surrendered or disclosed any transaction, previously unrecorded in the books of accounts, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the order is not applicable to the company.
- ix.
 - a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender except for an amount of **Rs.18,15,500 is overdue to Rajasthan Computer info services Ltd.**
 - b) According to the information and explanations given to us, the company has not been declared wilful defaulter by any bank or financial institution or other lender during the period under review.



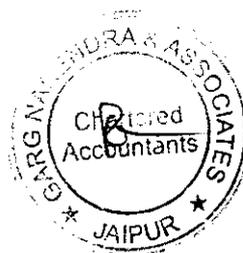


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- c) The Company has applied for the Term loan availed during the year for which the loans were obtained.
- d) The Company has not raised funds on short term basis, hence reporting under clause 3(ix)(d) of the Order is not applicable.
- e) According to the information and explanations given to us, 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, hence reporting under clause 3(ix)(e) of the Order is not applicable. Further, as informed to us, the investments made in the subsidiary out of the funds raised has not been made to meet the obligations of the subsidiary.
- f) The Company has not raised any loans during the year, hence reporting under clause 3(ix)(f) of the Order is not applicable.
- x. a) The Company has not raised moneys by way of initial public offer or further public offer (Including debt instruments) during the year and hence, reporting under clause 3(x)(a) of the Order is not applicable.
- b) The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally convertible) during the year and hence, reporting under clause 3(x)(b) of the Order is not applicable.
- xi. a) According to the information and explanations given to us, no material fraud by the Company or fraud on the Company has been noticed or reported during the year.
- b) No report under sub-section (12) of section 143 of the Companies Act 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, during the year and upto the date of this report.
- c) Whistler Blower Mechanism is not applicable to company as per section 177 read with rule 7 of Companies Rule 2014. Hence, reporting under clause 3(xi)(c) of Order is not applicable.
- xii. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.
- xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to the applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.



GARG NARENDRA & ASSOCIATES

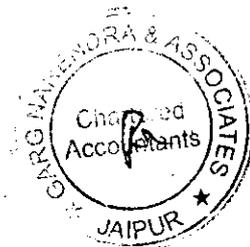
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- xiv. In our opinion and according to information and explanations given to us, Section 138 of the Companies Act, 2013 is not applicable to the Company, hence, reporting under clause 3(xii) of the Order is not applicable.
- xv. In our opinion the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence, provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and hence, reporting under clause 3(xvi) of the Order is not applicable.
- xvii. The Company has not incurred cash losses during the current financial year covered by our audit and in the immediately preceding financial year.
- xviii. There is no resignation of the statutory auditors during the year.
- xix. 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 and 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 indicating that 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 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. There are no unspent amounts towards Corporate Social Responsibility (CSR) under sub-section (5) of Section 135 of the Companies Act as on the balance sheet date. Hence, reporting under clause 3(xx)(a), (b) of the Order is not applicable for the year.

Place : Jaipur
Dated : 30.08.2025



For Garg Narendra & Associates
Chartered Accountants

FRN 008712C

(Rakesh Totuka)

Partner

M. No. 070530

UDIN : 25070530BMODNR8332

BIZ 365 TECH PRIVATE LIMITED
CIN:U72900RJ2021PTC078358

BALANCE SHEET AS AT 31st MARCH, 2025

(Amount in ₹00)

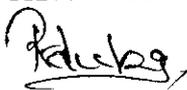
Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	14,285.50	14,285.50
(b) Reserves and Surplus	3	(69,441.20)	(15,787.56)
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long Term Borrowings	4	83,904.81	37,038.59
(b) Deffered Tax Liability	5	-	-
(4) Current Liabilities			
(a) Short-term borrowings	6	32,679.00	18,155.00
(b) Other Current Liabilities	7	57,624.33	45,080.84
(c) Trade payables			
(i) total outstanding dues of micro enterprises and small enterprises; and		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(d) Short-term provisions	8	2,799.52	2,799.52
Total		1,21,851.96	1,01,571.89
II. ASSETS			
(1) Non-Current Assets			
a) Property Plant & Equipment and intangible assets			
(i) Property, Plant & Equipment	9	1,882.87	1,074.44
(ii) Intangible Assets	9	92,065.26	72,896.69
(b) Long term loans and advances		-	-
(c) Non Current Investments		-	-
(d) Other non-current assets		-	-
(2) Current Assets			
(a) Trade Receivables	10	24,825.78	18,691.98
(b) Cash and Bank Balances	11	766.17	3,730.68
(c) Other Current Assets	12	2,311.88	5,178.10
Total		1,21,851.96	1,01,571.89
Significant Accounting Policies	1		
Notes on Accounts	2 to 22		

As per our separate report of even date

For Garg Narendra & Associates

Chartered Accountants

FRN 008712C



(Rakesh Totuka)

Partner

M. No. 070530

UDIN : 25070530BMODNR8332



For BIZ 365 TECH PRIVATE LIMITED



(Naval Deep Singh)

Director

DIN: 08029788



(Prateek Jain)

Director

DIN: 02642162

Place : Jaipur

Date : 30.08.2025

BIZ 365 TECH PRIVATE LIMITED**CIN:U72900RJ2021PTC078358****STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31st MARCH, 2025**

(Amount in ₹00)

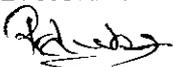
Particulars	Note No.	For the year ended 31st March, 2025	For the year ended 31st March, 2024
I. Revenue From Operations	13	40,720.48	34,952.42
II. Other Income(Interest)		57.69	24.18
Total Revenue III (I +II)		40,778.17	34,976.60
IV. Expenses:			
(a) Employee Benefit Expenses	14	47,279.71	68,678.11
(b) Finance Costs	15	2,039.48	875.41
(c) Depreciation and Amortization Expenses	9	1,675.83	2,867.96
(d) Other Expenses	16	43,436.79	44,765.16
Total Expenses		94,431.81	1,17,186.64
V. Profit before exceptional and extraordinary items and tax (III-IV)		(53,653.64)	(82,210.04)
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax (V-VI)		(53,653.64)	(82,210.04)
VIII. Extraordinary items		-	-
IX. Profit before Prior period items and tax (VII-VIII)		(53,653.64)	(82,210.04)
X. Prior Period items		-	-
XI. Profit before tax (IX-X)		(53,653.64)	(82,210.04)
XII. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
XIII. Profit/(Loss) for the period from continuing operations (XI-XII)		(53,653.64)	(82,210.04)
XIV. Profit for the year		(53,653.64)	(82,210.04)
XV. Earning per equity share:			
Basic & Diluted (in ₹)	17	(37.56)	(57.93)
Significant Accounting Policies	1		
Notes on Accounts	2 to 22		

As per our separate report of even date

For Garg Narendra & Associates

Chartered Accountants

FRN 008712C

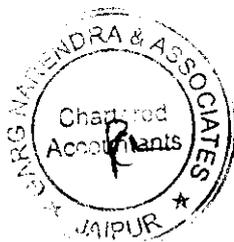


(Rakesh Totuka)

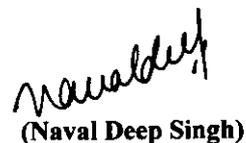
Partner

M. No. 070530

UDIN: 25070530BMODNR8332



For BIZ 365 TECH PRIVATE LIMITED



(Naval Deep Singh)

Director

DIN: 08029788



(Prateek Jain)

Director

DIN: 02642162

Place : Jaipur

Date : 30.08.2025

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2025

(Amount in ₹00)

PARTICULARS	For the year ended March, 2025		For the year ended March, 2024	
A. Cash flow from Operating Activities				
Profit before tax		(53,653.64)		(82,210.04)
Adjustments Add :-				
(a) Interest paid	1,775.21		770.66	
(b) Depreciation	1,675.83	3,451.04	2,867.96	3,638.62
Operating Profit before Working Capital changes		(50,202.60)		(78,571.42)
<u>Change in working capital</u>				
(a) Inventories	-		-	
(b) Trade receivables	(6,133.80)		9,908.11	-
(c) Short-term loans & Advances	-		-	-
(d) Other current assets	2,866.22		(916.44)	-
(e) Trade Payables	-		-	-
(f) Other Current Liabilities	12,543.49		13,726.80	-
(g) Short term borrowings	14,524.00		18,155.00	-
(h) Short term provisions	-	23,799.91	733.86	41,607.33
Cash Generated from Operations		(26,402.69)		(36,964.09)
Income Tax Paid		-		-
Net cash generated from operating activity		(26,402.69)		(36,964.09)
B. Cash flow from Investing Activities				
Fixed Asset purchased	(21,652.83)	(21,652.83)	(28,916.40)	(28,916.40)
Increase in Current Investments	-	-	-	-
Decrease in Security deposit	-	-	-	-
Net Cash generated from Investing Activity		(21,652.83)		(28,916.40)
C. Cash flow from Financing Activities				
Net increase in Cash Credit facilities	-	-	-	-
Proceeds from fresh issue of Share Capital including Share premium	-	-	19,999.00	-
Net increase in other long-term Borrowings	46,866.22		37,038.59	
Interest paid	(1,775.21)	45,091.01	(770.66)	56,266.93
Net Cash used in Financing Activity		45,091.01		56,266.93
Net Cash Flow (A-B+C)		(2,964.51)		(9,613.56)
Opening Cash & Cash Equivalents		3,730.68		13,344.24
Closing Cash & Cash Equivalents		766.17		3,730.68

The Cash flow statement has been prepared by adopting the indirect method as prescribed under paragraph 18 of Accounting Standard 3(AS-3) on "Cash Flow Statement".

As per our separate report of even date
For Garg Narendra & Associates
Chartered Accountants
FRN 008712C

Rakesh

(Rakesh Totuka)

Partner

M. No. 070530

UDIN : 25070530BMODNR8332

Place : Jaipur

Date : 30.08.2025



For BIZ 365 TECH PRIVATE LIMITED

Naval Deep Singh
(Naval Deep Singh)
Director
DIN: 08029788

Prateek Jain
(Prateek Jain)
Director
DIN: 02642162

BIZ 365 TECH PRIVATE LIMITED

Significant Accounting Policies

Note No. 1

i. System of Accounting & Use of estimates (AS-1)

The company is a SMC as defined in the general instruction in respect of accounting standards notified under the Companies Act, 2013, Accordingly, the company has complied with the accounting standards as applicable to a SMC. The accounts are prepared on the accrual basis of accounting under the historical cost convention in accordance with the applicable accounting standards. Accounting policies not specifically referred to otherwise are consistent with generally accepted accounting principles.

ii. Revenue Recognition (AS-9)

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

iii. Cash Flow Statement (AS-3)

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

Interest

Revenue is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

iv. Property Plant & Equipment (AS-10)

- a) Property plant & equipment are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of property, plant & equipment comprises its purchase value and any directly attributable cost of bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustment arising from exchange rate variations attributable to the assets in accordance with AS-16" Borrowing Cost".
- b) The company is in the business of developing software. The software which has not been fully developed and/or market fit, the cost of such development has been capitalised.
- c) Depreciation on property, plant & equipment is provided to the extent of depreciable amount on written down value method based on useful life of the assets as prescribed in Schedule II of the Companies Act, 2013.

v. Accounting for Investments (AS-13)

Long-term investments are stated at cost less provision for diminution other than temporary, if any, in value of such investments. Current investments are valued at lower of cost and fair value.

For BIZ 365 TECH PRIVATE LIMITED

Navaldeep
DIRECTOR



BIZ 365 TECH PRIVATE LIMITED

vi. **Employee Retirement Benefits (AS-15)**

- (a) Short term employee benefits are recognized as an expense at the undiscounted amount in the Statement of Profit & Loss of the year in which the related service is rendered. Employee benefits such as PF, ESI etc are treated as defined contribution plan and contributions are charged to the Profit & Loss when contributions to the respective funds are due.
- (b) Post employment and other long term employee benefits are recognized as an expense in the Statement of Profit & Loss of the year in which the employee has rendered services and treated as defined benefit plans. The expense is recognized on the assumption that such benefits are payable at the end of the year to all the eligible employees.

vii. **Borrowing Costs (AS-16)**

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that takes necessarily substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

viii. **Earnings per Share (AS-20)**

Earnings per equity share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. Diluted earnings per equity share have been computed using the weighted average number of equity shares and dilutive potential equity shares outstanding as at end of the year.

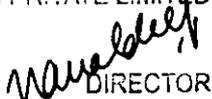
ix. **Taxes on Income (AS-22)**

- (a) Provision for tax is made both for current and deferred taxes. Provision for current income tax is made on the current tax rates based on assessable income.
- (b) Deferred Income Tax is provided on all temporary difference, at the balance sheet date between the tax base of assets and liabilities and their carrying amounts for financial reporting purposes.
- (c) Deferred tax assets and liabilities are measured using the tax rates and tax laws that been enacted or substantially enacted at the balance sheet date.

x. **Impairment of Assets (AS-28)**

- (a) If the carrying amount of fixed assets exceeds the recoverable amount on the reporting date, the carrying amount is reduced to the recoverable amount. The recoverable amount is measured as the higher of the net selling price and the value in use determined by the present value of future cash flows.
- (b) Impairment of losses, if any on fixed assets are recognized and charged to profit & loss account, in accordance with accounting standard 28" impairment of Assets" issued by ICAI.

For BIZ 365 TECH PRIVATE LIMITED


DIRECTOR



BIZ 365 TECH PRIVATE LIMITED

xi. Provisions, Contingent Liabilities and Contingent Assets (AS-29)

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but disclosed in the notes.

xii. Disclosure under Micro, Small and Medium Enterprises Development Act, 2006

We have identified the micro and small enterprises as per MSMED Act, 2006 based on records available with us and information received from suppliers. However, there is no transaction during the F.Y. 2024-25 from MSME suppliers.

For BIZ 365 TECH PRIVATE LIMITED

Navaldeep
DIRECTOR



BIZ 365 TECH PRIVATE LIMITED
CIN:U72900RJ2021PTC078358

Share Capital

Note No. 2

(Amount in ₹00)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Authorised Share Capital: 2,50,000 Equity Shares of ₹ 10/- each	25,000.00	25,000.00
Issued, Subscribed and Paid-up Capital: 1,42,855 Equity Shares of ₹ 10/- each fully paid	14,285.50	14,285.50
TOTAL	14,285.50	14,285.50

2.1 The reconciliation of the number of shares outstanding as under:

Particulars	As at 31st March, 2025 No. of Shares	As at 31st March, 2024 No. of Shares
Equity Shares at the beginning of the year	1,42,855	1,37,141
Add : Issued during the year	-	5,714
Less : Cancelled during the year on buy back of securities	-	-
Equity Shares at the end of the year	1,42,855	1,42,855

2.2 The details of shareholders holding more than 5% shares:

Name of Shareholder	As at 31st March, 2025 % held	No. of Shares	As at 31st March, 2024 % held	No. of
Prateek Jain	22.17%	31,667	22.17%	31,667
Naval Deep Singh	22.17%	31,667	22.17%	31,667
Aditya Kedia	22.16%	31,666	22.16%	31,666
M/s Innovana Thinklabs Limited	30.00%	42,855	30.00%	42,855
Total	96.50%	1,37,855	96.50%	1,37,855

2.3 Details of Promoter's Shareholdings:

Disclosure of Shareholding of promoters as at 31.03.2025 is as follows:

Shares held by the promoters at the end of the year

Promoter Name	As at March 31, 2025			As at March 31, 2024		
	No. of Shares	% of Total Shares	% Change during the Year	No. of Shares	% of Total Shares	% Change during the Year
Prateek Jain	31667	22.17%	N.A.	31667	22.17%	N.A.
Naval Deep Singh	31667	22.17%	N.A.	31667	22.17%	N.A.
Aditya Kedia	31666	22.16%	N.A.	31666	22.16%	N.A.
M/s Innovana Thinklabs Limited	42855	30.00%	N.A.	42855	30.00%	N.A.
Nekhel Baid	5000	3.50%	N.A.	5000	3.50%	N.A.

Disclosure of Shareholding of promoters as at 31.03.2024 is as follows:

Shares held by the promoters at the end of the year

Promoter Name	As at March 31, 2024			As at March 31, 2023		
	No. of Shares	% of Total Shares	% Change during the Year	No. of Shares	% of Total Shares	% Change during the Year
Prateek Jain	31667	22.17%	(0.92%)	31667	23.09%	N.A.
Naval Deep Singh	31667	22.17%	(0.92%)	31667	23.09%	N.A.
Aditya Kedia	31666	22.16%	(0.93%)	31666	23.09%	N.A.
M/s Innovana Thinklabs Limited	42855	30.00%	30.00%	0	0.00%	N.A.
Nekhel Baid	5000	3.50%	(0.15%)	5000	3.65%	N.A.

For BIZ 365 TECH PRIVATE LIMITED

Naval Deep Singh
DIRECTOR



BIZ 365 TECH PRIVATE LIMITED
CIN:U72900RJ2021PTC078358

Reserves and Surplus

Note No. 3

(Amount in ₹00)

Particulars	As at 31st March,	As at 31st March,
	2025	2024
Share Premium	1,45,707.00	1,45,707.00
TOTAL (A)	1,45,707.00	1,45,707.00
Profit & Loss Account		
Opening Balance	(1,61,494.56)	(79,284.52)
Profit for the year	(53,653.64)	(82,210.04)
Closing Balance (B)	(2,15,148.20)	(1,61,494.56)
TOTAL (A+B)	(69,441.20)	(15,787.56)

Long Term Borrowings

Note No. 4

(Amount in ₹00)

Particulars	As at March 31, 2025		As at March 31, 2024	
	Non-current	Current	Non-current	Current
Unsecured Loans				
-From Raj Comp Info Services Ltd.-I	3,060.96	18,155.00	9,685.59	10,893.00
-From Raj Comp Info Services Ltd.-II	6,393.85	14,524.00	12,853.00	7,262.00
-From Directors & their relatives	74,450.00		14,500.00	-
TOTAL	83,904.81	32,679.00	37,038.59	18,155.00

4.1 The terms of repayment of loans are as under:-

	Raj Comp Info Services Ltd-I	Raj Comp Info Services Ltd-II
(a) Rate of Interest	5.00%	5.00%
(b) Periodicity of instalment	Six Monthly	Six Monthly
(c) Amount of instalment	3,63,100.00	3,63,100.00
(d) Security	Unsecured	Unsecured

4.2 The company has made default repayment of all six monthly installment of ₹ 3,63,100/-each to Raj.Comp Info Services Ltd. And interest has also not been paid.

Deferred Tax Liabilities

Note No. 5

(Amount in ₹00)

Particulars	As at 31st March,	As at 31st March,
	2025	2024
Related to Depreciation on Fixed Assets	22,347.60	17,311.46
Deferred Tax Liability (A)	22,347.60	17,311.46
Deferred Tax Asset (B)		
Related to Unabsorbed Depreciation	2,590.68	2,110.77
Related to Business Loss	49,246.64	36,671.79
	51,837.32	38,782.56
Net (DTA)/DTL [(A)- (B)]	(29,489.72)	(21,471.10)

5.1. In accordance with AS-22 "Accounting for taxes on Income" issued by the Institute of Chartered Accountants of India, the Company has not provided for deferred tax assets.

For BIZ 365 TECH PRIVATE LIMITED

Navaldeep
DIRECTOR



BIZ 365 TECH PRIVATE LIMITED
CIN:U72900RJ2021PTC078358

Short Term Borrowings

Note No. 6

(Amount in ₹00)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Current Maturities of Long term Debt (refer note no. 4)	32,679.00	18,155.00
TOTAL	32,679.00	18,155.00

Other Current Liabilities

Note No. 7

(Amount in ₹00)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Creditors for Expenses	47,676.10	32,777.21
TDS Payable	5,022.98	3,646.36
Salary Payable	4,214.39	4,525.41
ESI Payble	53.28	53.28
PF Payble	657.58	838.58
GST Payble	-	3,240.00
TOTAL	57,624.33	45,080.84

Short Term Provisions

Note No. 8

(Amount in ₹00)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Provision for Income Tax	-	-
Provision for Gratuity	2,799.52	2,799.52
TOTAL	2,799.52	2,799.52

8.1 The details of movement in provision for gratuity is as below:-

(Amount in ₹00)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Balance at the beginning of the year	2,799.52	2,065.66
Charged to statement of Profit & Loss	-	733.86
Amount reversed during the year	-	-
Balance at the end of the year	2,799.52	2,799.52

Trade Receivables

Note No. 10

(Amount in ₹00)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Secured and Considered Good	-	-
Unsecured and Considered Good	24,825.78	18,691.98
Doubtfull	-	-
TOTAL	24,825.78	18,691.98

10.1 Trade Receivables ageing schedule :-

Particulars	Outstanding for the year ended 31.03.2025 from the due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	6 months - 1 year	More than 3 years	
(i) Undisputed Trade receivables - Considered good	13,026.92	188.00	85.00	11,525.86	-	24,825.78
(ii) Undisputed Trade Receivables - Considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables - Considered good	-	-	-	-	-	-
(iv) Disputed Trade receivables - Considered doubtful	-	-	-	-	-	-
Total	13,026.92	188.00	85.00	11,525.86	-	24,825.78

For BIZ 365 TECH PRIVATE LIMITED

Naveen
DIRECTOR



Trade Receivables ageing schedule :-

Particulars	Outstanding for the year ended 31.03.2024 from the due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	6 months - 1 year	More than 3 years	
(i) Undisputed Trade receivables - Considered good	3,950.44	3,070.44	11,671.10	-	-	18,691.98
(ii) Undisputed Trade Receivables - Considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables- Considered good	-	-	-	-	-	-
(iv) Disputed Trade receivables - Considered doubtful	-	-	-	-	-	-
Total	3,950.44	3,070.44	11,671.10	-	-	18,691.98

10.2

Particulars	Closing Balance		Maximum Amount due at any time during the year	
	31-Mar-2025	31-Mar-2024	31-Mar-2025	31-Mar-2024
Due by the Companies in which directors of the company is also a director/ member	-	-	-	-
Due by the parties in which the Director(s) of the Company is/are interested.	-	-	-	-

Cash and Bank Balances

Note No. 11
(Amount in ₹00)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Cash at Bank	283.65	3,348.15
Cash in Hand	482.52	382.53
TOTAL	766.17	3,730.68

Other Current Assets

Note No. 12
(Amount in ₹00)

Particulars	As at 31st March, 2025	As at 31st March, 2024
TDS Receivable	1,760.20	1,441.61
GST Receivable	551.68	3,736.49
TOTAL	2,311.88	5,178.10

Revenue from Operations

Note No. 13
(Amount in ₹00)

Particulars	For the year ended on 31 st March 2025	For the year ended on 31 st March 2024
Software Access	23,825.46	20,785.63
Software Access (Export)	3,849.05	898.65
Professional Services	13,045.97	13,268.14
Net Revenue from Operations	40,720.48	34,952.42

13.1 Earning in Foreign Currency

Particulars	For the year ended on 31 st March 2025	For the year ended on 31 st March 2024
Software Access (Export)	3,849.05	-
TOTAL	3,849.05	-

For BIZ 365 TECH PRIVATE LIMITED

Mansidhar
DIRECTOR



BIZ 365 TECH PRIVATE LIMITED
CIN:U72900RJ2021PTC078358

Employee Benefit Expenses

Note No. 14

(Amount in ₹00)

Particulars	For the year ended	For the year ended
	on 31 st March 2025	on 31 st March 2024
Salaries	45,041.95	66,200.50
Staff Welfare	1,352.63	419.90
ESI Contribution	-	118.39
PF Contribution	885.13	1,205.46
Grauity	-	733.86
TOTAL	47,279.71	68,678.11

Finance Costs

Note No. 15

(Amount in ₹00)

Particulars	For the year ended	For the year ended
	on 31 st March 2025	on 31 st March 2024
Interest Expenses		
Interest	1,775.21	770.66
Others		
Bank Charges	264.27	104.75
TOTAL	2,039.48	875.41

Other Expenses

Note No. 16

(Amount in ₹00)

Particulars	For the year ended	For the year ended
	on 31 st March 2025	on 31 st March 2024
Office Expenses	2,130.06	744.35
Domain Expenses	4,908.10	2,259.98
Payment to Auditors	250.00	250.00
Brokerage & Commission Expenses	45.01	93.93
Consultancy Expenses	20,467.04	28,809.48
Digital Marketing Expenses	11,022.04	8,502.61
Repair & Maintenance Expenses	1,861.63	532.11
Travelling Expenses	364.94	60.00
Telephone Expenses	957.27	1,491.92
Exchange Rate Difference	(5.54)	17.78
Misc. Expenses	124.88	-
Demand & Taxes	26.36	97.50
Rent	1,200.00	1,200.00
Legal & Professional Fee	85.00	705.50
TOTAL	43,436.79	44,765.16

16.1 Payment to Auditors

(Amount in ₹00)

Particulars	For the year ended	For the year ended
	on 31 st March 2025	on 31 st March 2024
For Statutory Audit	250.00	250.00
TOTAL	250.00	250.00

For BIZ 365 TECH PRIVATE LIMITED

Navaldeep
DIRECTOR



BIZ 365 TECH PRIVATE LIMITED
CIN:U72900RJ2021PTC078358

Earnings Per Share (EPS)

Note No. 17
(Amount in ₹00)

Particulars	For the year ended on 31 st March 2025	For the year ended on 31 st March 2024
Profit after tax as per Profit & Loss Account	(53,653.64)	(82,210.04)
Weighted Average Number of Equity Shares	1,42,855	1,41,916
Face Value Per Equity Share (in ₹)	10.00	10.00
Basic & Diluted Earning Per Share (EPS) (in ₹)	(37.56)	(57.93)

Related Party Disclosures

Note No. 18

As per Accounting Standard 18- "Related Party Transactions" issued by the Institute of Chartered Accountants of India, the disclosures of transactions with the related parties as defined in Accounting Standard are as under -

18.1 List of related parties with whom transactions have taken place and relationships -

Key Managerial Person	Associates
Aditya Kedia	Solution @ Infinite Pvt. Ltd.
Prateek jain	Brickred Infinite Sololutions Pvt. Ltd.
Naval Deep Singh	Hyrefox Consultants Ltd.

18.2 Details of transactions relating to persons referred to in item 18.1 above :-

(Amount in ₹00)

Nature of Transactions	F. Y. 2024-25		F. Y. 2023-24	
	Key Managerial Person	Associates	Key Managerial Person	Associates
Consultancy Charges Paid	18,000.00	9,825.62	18,000.00	8,121.11
Rent Paid	-	1,416.00	-	1,416.00
Loan Taken	77,000.00	-	33,000.00	-
Loan Repaid	17,050.00	-	18,500.00	-
Receivable at the end	-	-	-	-
Outstanding Payables at the end	1,06,250.00	13,976.66	37,100.00	8,728.88

Impairment of Assets

Note No. 19

19.1 In view of the absence of indication of material impairment within the meaning of Clause 5 to Clause 13 of Accounting Standard-28 "Impairment of Assets" no impairment of fixed assets is required for in respect of current financial year.

RATIO ANALYSIS

Note No. 20
(Amount in ₹00)

A Current Ratio = Current Assets divided by Current Liabilities

Particulars	March 31, 2025	March 31, 2024
Current Assets	27,904	27,601
Current Liabilities	93,103	66,035
Ratio	0.30	0.42
% Change from previous period/year	(28.57%)	-

Reason for change more than 25% :- Increase in Current Liabilities during the year.

For BIZ 365 TECH PRIVATE LIMITED

Navaldeep
DIRECTOR



B Debt Equity ratio = Total debt divided by Total equity where total debt refers to sum of current & non current borrowings

Particulars	March 31, 2025	March 31, 2024
Total debts	83,905	37,039
Total equity	(55,156)	(1,502)
Ratio	(1.52)	(24.66)
% Change from previous period/year	(93.84%)	-

Reason for change more than 25% :- Increase in Debt and Decrease in Equity.

C Debt Service Coverage Ratio = Earnings available for debt services divided by Total interest and principal repayments

Particulars	March 31, 2025	March 31, 2024
Profit after tax	(53,654)	(82,210)
Add: Non cash operating expenses and finance cost		
- Depreciation and amortizations	1,676	2,868
- Finance cost	2,039	875
Earnings available for debt services	(49,939)	(78,467)
Interest cost on borrowings	1,775	771
Principal repayments	32,679	18,155
Total Interest and principal repayments	34,454	18,926
Ratio	(1.45)	(4.15)
% Change from previous period/year	(65.06%)	-

Reason for change more than 25% :- Decrease in Loss.

D Return on Equity Ratio / Return on Investment Ratio = Net profit after tax divided by Equity

Particulars	March 31, 2025	March 31, 2024
Net profit after tax	(53,654)	(82,210)
Total equity	(55,156)	(1,502)
Ratio	97.28	5,473.15
% Change from previous period/year	98.22%	-

Reason for change more than 25% :- Decrease in Equity and Loss.

E Inventory Turnover Ratio = Cost of materials consumed divided by average inventory

Particulars	March 31, 2025	March 31, 2024
Cost of material consumed		
Average inventory	N.A.	N.A.
Inventory turnover Ratio		
% Change from previous period/year	N.A.	

Reason for change more than 25% :- Not Applicable

F Trade Receivables turnover ratio = Credit Sales divided by Closing trade receivables

Particulars	March 31, 2025	March 31, 2024
Credit sales	40,720	34,952
Closing Trade Receivables	24,826	18,692
Ratio	1.64	1.87
% Change from previous period/year	(12.30%)	-

Reason for change more than 25% :- Not Applicable

For BIZ 365 TECH PRIVATE LIMITED

Navaldeep
 DIRECTOR



BIZ 365 TECH PRIVATE LIMITED
CIN:U72900RJ2021PTC078358

G Trade payables turnover ratio = Credit purchases divided by closing trade payables

Particulars	March 31, 2025	March 31, 2024
Credit purchases		
Closing Trade Payables	N.A.	N.A.
Ratio		
% Change from previous period/year	N.A.	-

Reason for change more than 25% :- Not Applicable

H Net capital Turnover Ratio = Sales divided by Net Working capital whereas net working capital= current assets - current liabilities

Particulars	March 31, 2025	March 31, 2024
Sales	40,720	34,952
Net working capital	(65,199)	(38,434)
Ratio	(0.62)	(0.91)
% Change from previous period/year	(31.87%)	-

Reason for change more than 25% :- Increase in Sales.

I Net profit ratio = Net profit after tax divided by Sales

Particulars	March 31, 2025	March 31, 2024
Net profit after tax	(53,654)	(82,210)
Sales	40,720	34,952
Ratio	(131.76)	(235.21)
Change in basis points (bps) from previous period / year	43.98%	-

Reason for change more than 25% :- Decrease in loss during the year.

J Return on Capital employed (pre cash)=Earnings before interest and taxes(EBIT) divided by Capital Employed(pre cash)

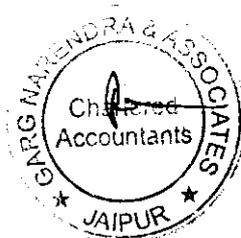
Particulars	March 31, 2025	March 31, 2024
Profit before tax (A)	(53,654)	(82,210)
Finance cost (B)	2,039	875
Other Income (C)	58	24
EBIT (D) = (A) + (B) - (C)	(51,673)	(81,359)
Total Assets (E)	1,21,852	1,01,572
Current Liabilities (F)	93,103	66,035
Current Investments (G)	-	-
Cash and Cash equivalents (H)	766	3,731
Bank balances other than cash and cash equivalents (I)	-	-
Capital Employed (Pre Cash) (J)=(E)-(F)-(G)-(H)-(I)	27,983	31,806
Ratio (D) / (J)	(184.66)	(255.80)
% Change from previous period/year	27.81%	-

Reason for change more than 25% :- Decrease in loss and increase in current liabilities.

K Return on Investment : The company has not any interest income therefore not applicable.

For BIZ 365 TECH PRIVATE LIMITED

Navaldeep
DIRECTOR



General Notes

Note No. 21

- 21.1 Previous figures have been re-grouped or rearranged wherever considered necessary.
- 21.2 Balance in personal accounts (Debit/Credit), Sundry debtors and creditors are subject to confirmation.
- 21.3 Bank Balances has been taken and accepted as per books.
- 21.4 During the year company has capitilised the software development cost & shown as software WIP in Balance sheet.

Normal Operating Cycle and Classification of Assets and Liabilities into Current and Non- Current

Note No. 22

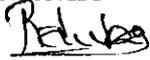
- 22.1 All assets and liabilities are presented as current or non current as per criteria set out in Schedule III of the Companies Act, 2013. Based on the nature of business of the company, its operation and realisation the company has ascertained its operating cycle of less than 12 months. Accordingly 12 months period has been considered for the purpose of Current and non current classification of assets and liabilities.
- 22.2 Assets and Liabilities of the above Business have been classified into Current and Non Current using the above Normal Operating Cycle and applying other criteria prescribed in Schedule III.

As per our separate report of even date

For Garg Narendra & Associates

Chartered Accountants

FRN 008712C



(Rakesh Totuka)

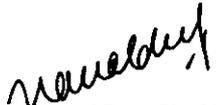
Partner

M. No. 070530

UDIN : 250705306MODNR8332



For BIZ 365 TECH PRIVATE LIMITED



(Naval Deep Singh)

Director

DIN: 08029788



(Prateek Jain)

Director

DIN: 02642162

Place : Jaipur

Date : 30.08.2025

BIZ 365 TECH PRIVATE LIMITED

PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

Note No. 9
(Amount in ₹00)

PARTICULARS	RATE WDV	GROSS BLOCK			DEPRECIATION				NET BLOCK	
		AS ON 01.04.2024	ADDITION	TOTAL 31.03.2025	AS ON 01.04.2024	FOR THE PERIOD 2024-25	DEDUCTIONS	TOTAL 31.03.2025	AS ON 31.03.2025	AS ON 31.03.2024
Property, Plant & Equipment										
Office Equipments	45.07%	836.98	22.88	859.86	561.61	130.78		692.39	167.47	275.36
Mobile	45.07%	272.28	305.09	577.37	39.68	134.99		174.67	402.70	232.61
Air Conditioner	25.89%	-	1,064.84	1,064.84	-	175.56		175.56	889.28	-
LED	45.07%	-	359.32	359.32	-	144.59		144.59	214.73	-
Laptop	63.16%	1,254.70	-	1,254.70	688.23	357.78		1,046.01	208.69	566.47
Total		2,363.96	1,752.13	4,116.09	1,289.52	943.70	-	2,233.22	1,882.87	1,074.44
Total Tangible Assets (A)										
		2,363.96	1,752.13	4,116.09	1,289.52	943.70	-	2,233.22	1,882.87	1,074.44
Software	63.16%	10,804.40	-	10,804.40	9,532.05	732.13	-	10,264.18	540.22	1,272.35
Software WIP	0.00%	71,624.34	19,900.70	91,525.04	-	-	-	-	91,525.04	71,624.34
Total		82,428.74	19,900.70	1,02,329.44	9,532.05	732.13	-	10,264.18	92,065.26	72,896.69
Total Intangible Assets (B)										
		82,428.74	19,900.70	1,02,329.44	9,532.05	732.13	-	10,264.18	92,065.26	72,896.69
Grand Total (A+B)										
		84,792.70	21,652.83	1,06,445.53	10,821.57	1,675.83	-	12,497.40	93,948.13	73,971.13
Grand Total Previous Year										
		55,876.28	28,916.40	84,792.68	7,953.61	2,867.96	-	10,821.57	73,971.11	47,922.67

For BIZ 365 TECH PRIVATE LIMITED



Naveen
DIRECTOR