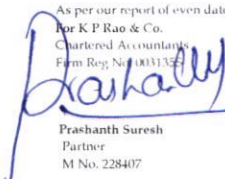
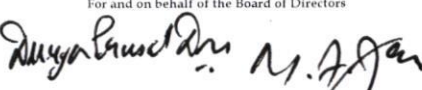


Particulars		Note No.	As at March 31, 2022	As at March 31, 2021
<b>A</b>	<b>ASSETS</b>			
1	<b>Non-current assets</b>			
	(a) Property, Plant and Equipment	3	4,47,355	38,411
	(b) Capital work-in-progress		-	-
	(c) Investment Property		-	-
	(d) Goodwill		-	-
	(e) Other Intangible assets		-	-
	(f) Intangible assets under development		-	-
	(g) Biological Assets other than bearer plants		-	-
	(h) Financial Assets		-	-
	(i) Investments		-	-
	a) Investment in Subsidiaries		-	-
	b) Investment in associate		-	-
	c) Investment in Joint Venture		-	-
	(ii) Trade receivables		-	-
	(iii) Loans		-	-
	(iv) Other Financial Assets		-	-
	(v) Financial Assets Measured at Fair Value		-	-
	(vi) Others (to be specified)		-	-
	(j) Deferred tax assets (net)		6,02,624	1,82,211
	(k) Other non-current assets		-	-
	<b>Total Non - Current Assets</b>		<b>10,49,979</b>	<b>2,20,622</b>
2	<b>Current assets</b>			
	(a) Inventories		-	-
	(b) Financial Assets		-	-
	(c) Investments		-	-
	(ii) Trade receivables	4	1,71,85,913	1,49,00,316
	(iii) Cash and cash equivalents	5	11,02,968	9,67,383
	(iv) Bank balances other than (iii) above		-	-
	(v) Loans		-	-
	(vi) Other Financial Assets	6	5,62,990	4,97,553
	(vii) Financial Assets Measured at Fair Value		-	-
	(c) Current Tax Assets (Net)		-	-
	(d) Other current assets		-	-
	<b>Total Current Assets</b>		<b>1,88,51,871</b>	<b>1,63,65,252</b>
	(e) Non-Current Assets classified as held for sale		-	-
	<b>Total Assets (1+2)</b>		<b>1,99,01,850</b>	<b>1,65,85,874</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>			
	<b>EQUITY</b>			
1	<b>Equity</b>			
	(a) Equity Share capital	7	10,00,000	10,00,000
	(b) Other Equity	8	1,48,75,063	1,35,92,374
	Equity attributable to owners of the Company (I)		1,58,75,063	1,45,92,374
	Non-controlling interests (II)		-	-
	<b>Total Equity (I+II)</b>		<b>1,58,75,063</b>	<b>1,45,92,374</b>
	<b>LIABILITIES</b>			
2	<b>Non-current liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings		-	-
	(ii) Trade payables		-	-
	(iii) Other financial liabilities (other than those specified in (b) below, to be specified)		-	-
	(iv) Other financial liabilities measured at fair value		-	-
	(b) Provisions		-	-
	(c) Deferred tax liabilities (Net)		-	-
	(d) Retirement Benefit Obligation		-	-
	(e) Government Grants		-	-
	(f) Other non-current liabilities		-	-
	<b>Total Non - Current Liabilities</b>		<b>-</b>	<b>-</b>
3	<b>Current liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings		-	-
	(ii) Trade payables	9	8,68,862	8,51,107
	(iii) Other financial liabilities		-	-
	(iv) Other financial liabilities measured at fair value		-	-
	(b) Other Current Liabilities	10	2,52,786	3,25,569
	(c) Provisions	11	29,05,139	8,16,824
	(d) Current Tax Liabilities (Net)		-	-
	(e) Proposed Dividend to Equity Shareholders		-	-
	(f) Government Grants		-	-
	(g) Other current liabilities		-	-
	<b>Total Current Liabilities</b>		<b>40,26,787</b>	<b>19,93,500</b>
	(c) Liabilities associated with assets held for sale		-	-
	<b>Total Equity and Liabilities (1+2+3)</b>		<b>1,99,01,850</b>	<b>1,65,85,874</b>
	See accompanying notes to the financial statements	1 & 2		

As per our report of even date attached  
 For K P Rao & Co.  
 Chartered Accountants  
 Firm Reg. No. 0031355  
  
 Prashanth Suresh  
 Partner  
 M No. 228407  
 Place : Bangalore  
 Date : 09-Apr-2022



For and on behalf of the Board of Directors  
  
 Durgaprasad Das  
 Director  
 DIN : 08890542  
 Place : Bangalore  
 Date : 09-Apr-2022



ACTIAN TECHNOLOGY PRIVATE LIMITED  
Statement of Profit and Loss for the period ended March 31, 2022  
(All amounts in INR except share and per share data and where otherwise stated)

Particulars		Note No.	Year ended March 31, 2022	Year ended March 31, 2021
I	Revenue from operations	12	1,36,09,644	1,47,60,439
II	Other Income	13	5,62,990	4,97,553
III	<b>Total Income</b>		<b>1,41,72,634</b>	<b>1,52,57,992</b>
IV	<b>EXPENSES</b>			
	Cost of materials consumed		-	-
	Purchases of finished, semi-finished and other products		-	-
	Changes in stock of finished goods, work-in-progress and stock-in-trade		-	-
	Employee benefit expense	14	1,06,20,905	1,01,60,930
	Finance costs		-	-
	Depreciation and amortisation expense	3	75,232	42,690
	Impairment expenses/losses		-	-
	Other expenses	15	16,76,267	32,14,961
	Expenditure capitalised		-	-
	<b>Total Expenses</b>		<b>1,23,72,404</b>	<b>1,34,18,581</b>
V	<b>Profit before Exceptional Items and tax (III-IV)</b>		<b>18,00,230</b>	<b>18,39,411</b>
VI	<b>Exceptional Items</b>		-	-
VII	<b>Profit(Loss) before tax (V-VI)</b>		<b>18,00,230</b>	<b>18,39,411</b>
VIII	<b>Tax Expense</b>			
	(1) Current tax	16	9,30,576	5,61,086
	(2) Tax pertaining to earlier years		7,378	(10,623)
	(3) MAT credit entitlement		-	-
	(4) Deferred tax		(4,20,413)	(84,675)
	<b>Total tax expense</b>		<b>5,17,541</b>	<b>4,65,788</b>
IX	<b>Profit(loss) after tax from continued operations (VII-VIII)</b>		<b>12,82,689</b>	<b>13,73,623</b>
X	<b>Profit(Loss) from discontinuing operations</b>		-	-
XI	<b>Tax Expense of discontinuing operation</b>		-	-
XII	<b>Profit(Loss) from discontinued operations after tax (X-XI)</b>		-	-
XIII	<b>Profit(loss) for the year (IX+XII)</b>		<b>12,82,689</b>	<b>13,73,623</b>
	<b>Profit(Loss) for the year attributable to:</b>			
	Owners of the Company		12,82,689	13,73,623
	Non controlling interests		-	-
	<b>Profit(Loss) from discontinued operations for the period attributable to:</b>			
	Owners of the Company		-	-
	Non controlling interests		-	-
XIV	<b>Other comprehensive income</b>			
A	(i) Items that will not be reclassified to profit or loss		-	-
	(a) Changes in revaluation surplus		-	-
	(b) Remeasurements of the defined benefit plans		-	-
	(c) Equity instruments through other comprehensive income		-	-
	(d) Fair value changes relating to own credit risk of financial liabilities designated at fair value through profit or loss		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B	(i) Items that may be reclassified to profit or loss		-	-
	(a) Exchange differences in translating the financial statements of foreign operations		-	-
	(b) Debt instruments through other comprehensive income		-	-
	(c) Effective portion of gains and loss on designated portion of hedging instruments in a cash flow hedge		-	-
	(d) Fair value gain/ (loss) on time value of option and forward elements of forward contracts in hedging relationship		-	-
	(e) Others (specify nature)		-	-
	(ii) Income tax on items that may be reclassified to profit or loss		-	-
	<b>Total other comprehensive income</b>		<b>-</b>	<b>-</b>
XV	<b>Total comprehensive income for the period (XIII+XIV)</b>		<b>12,82,689</b>	<b>13,73,623</b>
XIV	<b>Earnings per equity share (for continuing operation):</b>			
	(1) Basic		12.83	13.74
	(2) Diluted		12.83	13.74
	See accompanying notes to the financial statements	1 & 2		

As per our report of even date attached

For K P Rao & Co.  
Chartered Accountants  
Firm Reg No. 003135S

Prashanth Suresh  
Partner  
M. No. 228407

Place : Bangalore  
Date : 09-Apr-2022



For and on behalf of the Board of Directors

*Durgaprasad Das* *Mohan Jacob*

Durgaprasad Das  
Director  
DIN : 08890542

Mohan Jacob  
Director  
DIN : 01261644

Place : Bangalore  
Date : 09-Apr-2022



ACTIAN TECHNOLOGY PRIVATE LIMITED  
Cash Flow Statement for the period ended March 31, 2022  
(All amounts in INR except share and per share data and where otherwise stated)

Particulars	As at March 31, 2022	As at March 31, 2021
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit Before Taxation	18,00,230	18,39,411
<b>Adjustments for Non Cash Items</b>		
Depreciation	75,232	42,690
Interest	(5,62,990)	(4,97,553)
Other Comprehensive Income		
Fixed Assets Written off		
<b>Changes in Assets and Liabilities</b>		
Increase/(Decrease) Trade receivables	(22,85,597)	(16,49,985)
Increase/(Decrease) Other Financial current assets	(65,437)	1,59,068
Increase/(Decrease) Other assets		
Increase/(Decrease) Trade payables	17,755	(47,475)
Increase/(Decrease) Other liabilities and provisions	20,15,532	3,45,839
<b>Cash flow from Operating Activities</b>	<b>9,94,725</b>	<b>1,91,995</b>
Tax Expenses	(9,37,954)	(5,50,463)
<b>Net Cash flow from Operating Activities</b>	<b>56,771</b>	<b>(3,58,468)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	(4,84,176)	(81,101)
Increased/(Maturity) of FD		
Interest received		
<b>Net Cash flow from Investing Activities</b>	<b>(4,84,176)</b>	<b>(81,101)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Short and Long Term Liabilities		
Interest Received	5,62,990	4,97,553
<b>Net Cash flow from Financing Activity</b>	<b>5,62,990</b>	<b>4,97,553</b>
Effect of exchange differences on translation of foreign currency		
Net Increase/(Decrease) in Cash and Cash Equivalents	1,35,585	57,984
Cash and Cash Equivalents at the beginning of the Year	9,67,383	9,09,399
<b>Cash and Cash Equivalents at the end of the Year</b>	<b>11,02,968</b>	<b>9,67,383</b>

As per our report of even date attached

For K P Rao & Co.  
Chartered Accountants  
Firm Reg No. 0031355

Pashanth Suresh  
Partner  
M No. 228407

Place : Bangalore  
Date : 09-Apr-2022



For and on behalf of the Board of Directors

*Durgaprasad Das*

Durgaprasad Das  
Director  
DIN : 08890542

Place : Bangalore  
Date : 09-Apr-2022

*M. A. Jacob*

Mohan A Jacob  
Director  
DIN : 01261644



ACTIAN TECHNOLOGY PRIVATE LIMITED  
Statement of changes in equity for the year ended March 31, 2022  
(All amounts in INR except share and per share data and where otherwise stated)

Statement of changes in equity

a. Equity share capital

Particulars	Number of Shares	Equity share capital
Issued and Paid up Capital at April 1, 2021	10,00,000	10,00,000
Less: Treasury Shares		
Balance at April 1, 2021	10,00,000	10,00,000
Changes in equity share capital during the year	-	-
Balance at March 31, 2022	10,00,000	10,00,000

b. Other Equity

Particulars	Reserves and Surplus		Total
	Securities Premium	Retained earnings	
Balance at April 1, 2021	-	1,35,92,374	1,35,92,374
Profit for the period	-	12,82,689	12,82,689
Other comprehensive Income	-	-	-
Balance at March 31, 2022	-	1,48,75,063	1,48,75,063

As per our report of even date

For K P Rao & Co.  
Chartered Accountants  
Firm Reg No. 0031355

Prashanth Suresh  
Partner  
M No. 228407

Place: Bangalore  
Date: 09-Apr-2022



For and on behalf of the Board of Directors

*Durgaprasad Das*

Durgaprasad Das  
Director  
DIN: 08890542

Place: Bangalore  
Date: 09-Apr-2022

*Mohan Jacob*

Mohan Jacob  
Director  
DIN: 01261644

