<u>M/s R R Kumar & Co.</u>

<u>Chartered Accountants</u>

Independent Auditor's Report

To the Members of M/s GANPATI SOFTECH PRIVATE LIMITED

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of

M/s GANPATI SOFTECH PRIVATE LIMITED which comprises the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss 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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and profit, 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.

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, 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 implementation and maintenance of 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

R.R. Kumar & Company
MEERUT
Chartered Accountants

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.

Those 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.

Report on Other Legal and Regulatory Requirements

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, in our opinion the same is not applicable on the company.

As required by Section 143(3) of the Act, we report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

a. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

b. The Balance Sheet, the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.

c. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

d. On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

e. 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:

1. The Company has no pending litigations.

2. The Company has no material foreseeable losses, as the company has no long term contracts.

R.R. Kumar & Company Chartered Accountants MEERUT

3. The company has not declared any dividend as such no need to transfer amount to Investor Education and Protection Fund.

4. Audit Log not applicable, since books of accounts maintained on manual system of accounting.

For RR Kumar & Co.
Chartered Accountants

R.R. Kumar & Company Chartered Accountant's MEERUT

(R.M. Agarwal)
Prop.

Place : Meerut
Date :- 14-08-26
UDIN: 26070170RPJUWJ2941

Membership No. :- 070170
Registration No. :– 001515C

M/S GANPATI SOFTECH PRIVATE LIMITED

NOTES TO ACCOUNTS FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2026

1. SIGNIFICANT ACCOUNTING POLICIES

(I) **Basis of Accounting:** The accounts are prepared on historical cost basis and in accordance with the applicable Accounting Standards. The company follows mercantile system of accounting and maintains its accounts on accrual basis except otherwise stated.

(II) **Inventories:**
NA

(III) **Depreciation:**
On all Property, Plant & Equipment, Written Down Value method in accordance with Schedule II to the Companies Act,2013.

(IV) **Revenue Recognition:**
Revenue is recognized on Accrual Basis.

(V) **Property, Plant& Equipment:**
Property, Plant & Equipment are stated at cost of acquisition including incidental expenses, erection/ commission expenses, other apportioned expenses incurred during construction period and borrowing cost etc. up to the date the asset is put to use, if so required.

(VI) **Investments:**
The Company has not made any Investment during the year.

(VII) **Foreign Currency Transactions:**
The Company has not entered into any Foreign Currency Transactions.

(VIII) Retirement Benefits:
No provision for the payment of Gratuity and other retirement benefits has been made as in the opinion of the management no retirement benefit has accrued to any of the employee during the year under report.

(IX) **Borrowing Cost:**
No qualifying assets requiring capitalization of borrowing cost was constructed/ erected/ acquired during the year.

(X) **Taxation:**-Current Tax and Deferred Tax Assets are calculated and provided in accordance with AS-22 on Accounting for taxes on Income as issued by ICAI.

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(XI) **Change in Accounting Policy:-**There is no change in accounting policies.

(XII) Estimated amount of contracts remaining to be executed on capital account (net of Advances) and not provided for Rs. Nil

(XIII) **Contingent liability:-**N.A.

(XIV) In the opinion of the Board of Directors Current Assets Loans & Advances are approximately of the value at which they are stated in the financial statements, if realized, in the ordinary course of business.

(XV) Balances of Debtors and creditors as at the end of the year are subject to confirmations.

(XVI) The previous year figures have been regrouped/reclassified, wherever necessary to conform the current year presentation.

(XVII) There was no transaction with MSME during the year.

(XVIII) During the relevant year the company has taken vehicle loan from Punjab National Bank of Rs.31450.00 hundreds.

(XIX)No revaluation of any fixed asset has been made during the year.

(XX) All the title deeds of Immovable Properties are held in the name of the company.

(XXI) No Loans/Advances have been given to any promoter, director, KMP, or any related party during the year under consideration.

(XXII) No proceeding has been initiated against the company under the Benami Transaction (Prohibition)Act, 1988.

(XXIII) No bank has declared the company a willful defaulter.

(XXIV) The assessee had not availed any cash credit facility from bank and therefore No stock & debtors' statement is required to be verified.

(XXV) There is no dealing by the company during the relevant year with any company whose name has been struck off by the respective ROC.

(XXVI) The company has registered the charge of car loan with the Registrar of Company (ROC) within the specified time period under the Companies Act 2013.

R.R. Kumar & Company Chartered Accountants MEERUT

(XXVII) The company has no relations with struck of companies in the year ending March 2025 & March 2026.

(XXVIII) No addition has been made to the returned income of the company in any assessment year, by the Income tax department during the year under consideration.

(XXIX) The company was not required to undertake CSR activities as per the provisions of companies act.

(XXX) The company has not made any dealing in the crypto currency / virtual currency during the year.

(XXXI) Figures in the financial statements are rounded off in hundred (00)

(XXXII) The Financial ratios of the company are as under :-

Sl. No.	Name of Ratio	Formula	31.03.2026	31.03.2025	Variance	Reason Of Variance
1	Current Ratio	Current Assets/Current Liabilities	10.60	24.48	56.69	Current Liab.Increased
2	Debt Equity Ratio	Total Debt/Share Holders Fund	0.56	0.52	-8.60	NA
3	Debt Service Coverage Ratio	PBIDT/Interest+Instalments	4.69	NA	-100.00	Short-Term Borrowing increased
4	Return On Equity	PAT/Average Shareholders Fund	0.18	0.18	-0.84	NA
5	Inventory Turnover Ratio	Sales/Average Inventory	NA	NA	NA	NA
6	Trade Receivable Turnover Ratio	Sales/ Average Debtors	2.84	0.54	-429.23	Trade receivables decreased
7	Trade Payable Turnover Ratio	Purchase/Average Trade Payable	NA	NA	NA	NA
8	Net Capital Turnover Ratio	Turnover/ Average Working Capital	0.65	0.55	-16.50	NA
9	Net Profit Ratio	PAT/ Turnover	0.36	0.43	16.97	NA

R.R. Kumar & Company Chartered Accountants MEERUT

10	Return on Capital Employed	EBIT/(Total Assets-Current Liabilities-DTL)	0.14	0.13	-5.96	NA
11	Return on Investment	PAT/ Opening Share Holders Fund	0.20	0.20	-0.93	NA

(Abhishek Singhal)
Director
(DIN: 00181575)

(Vivek Singhal)
Director
(DIN: 00181919)

Auditors Report
In terms of our separate report of even date annexed.

For R. R. Kumar & Co
Chartered Accountants
(Firm Regn. No. : 001515C)

R.R. Kumar & Company Chartered Accountants MEERUT

Place : Meerut
Dated: 14-08-26
UDIN : 26070170RPJUWJ2941

(R.M.Agarwal)
Proprietor
M.No. : 070170

M/S GANPATI SOFTECH PVT. LTD.

Email ID:- info@risersoft.com
CIN : U72200DL2015PTC277878
Address : U-8 GREEN PARK MAIN NEW DELHI New Delhi DL 110016

BALANCE SHEET AS AT 31.03.2026

(RS. IN HUNDRED)

	Particulars	Note	Figures as at the end of Current Reporting Period	Previous Reporting Period
I	**EQUITY AND LIABILITIES**			
	1. Shareholders Funds			
	a) Share Capital	2	1,000.00	1,000.00
	b) Reserves & Surplus	3	2,02,928.63	1,68,946.56
	2. NON CURRENT LIABILITIES			
	a) Deffered Tax Liabiity	4	3,315.80	2,558.53
	b) Long Term Borrowings	5	1,04,551.61	88,000.00
	3. CURRENT LIABILITIES			
	a) Short Term Borrowings	6	10,123.11	
	b) Trade Payables	7	4,034.00	3,677.96
	c) Other Current Liablities	8	2,360.30	2,014.86
	Total		**3,28,313.45**	**2,66,197.91**
II	**ASSETS**			
	1. Non Current Assets			
	a) Property, Plant, Equipment	9	1,52,613.28	1,26,250.91
	b) Intangible Assets	9	7.63	20.70
	c) Long Term Loans & Advances	10	540.00	540.00
	2.Current Assets			
	a) Cash & Cash Equivalent	11	1,56,382.27	1,03,018.41
	b) Short Term Loans & Advances	12	11,210.27	8,007.89
	c) Trade Receivables	13	7,560.00	28,360.00
	Total		**3,28,313.45**	**2,66,197.91**
	Significant Accounting Policies	1	-	-
	Notes on Financial statements	2 to 21		

(ABHISHEK SINGHAL)
(DIRECTOR)
(DIN: 00181575)

(VIVEK SINGHAL)
(DIRECTOR)
(DIN: 00181919)

Auditor's Report

In terms of our separate report of even date annexed.

For RR KUMAR & COMPANY
Chartered Accountants

R.R. Kumar & Company MEERUT Chartered Accountants

(R.M AGARWAL)
Prop.

Date : 14-08-26
Place: Meerut
UDIN:- 26070170RPJUWJ2941

M/S GANPATI SOFTECH PVT. LTD.
Email ID:- info@risersoft.com
CIN : U72200DL2015PTC277878
Address : U-8 GREEN PARK MAIN NEW DELHI New Delhi DL 110016
PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31.03.2026

(RS. IN HUNDRED)

Particulars	Note	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
Income			
Revenue income	14	51,000.00	27,000.00
Other income	15	43,499.08	37,886.32
Total Income		**94,499.08**	**64,886.32**
Expenses			
(a) Direct expenses	16	13,001.44	14,734.12
(b) Establishment exp.	17	6,280.00	5,777.96
(c) Finance Cost	18	1,174.73	-
(d) Other expenses	19	22,284.67	5,969.69
(e) Depreciation and amortisation expense	9	9,954.14	4,487.16
Total Expenses		**52,694.98**	**30,968.93**
Profit / (Loss) before tax		41,804.10	33,917.39
Tax Expense:			
(a) Current tax expense for current year		7,045.86	4,864.03
(b) Income tax for earlier year		18.90	-
(d) Deffered Tax Liablity		757.27	950.62
Profit / (Loss) for the year		**33,982.07**	**28,102.74**
Earning Per Equity Share	21		
Basic		339.82	281.03
Diluted		339.82	281.03
Significant Accounting Policies	1		
Notes on Financial statements	2 to 21		

Abhishek

(ABHISHEK SINGHAL)
(DIRECTOR)
(DIN: 00181575)

(VIVEK SINGHAL)
(DIRECTOR)
(DIN: 00181919)

Auditor's Report

In terms of our separate report of even date annexed.

For RR KUMAR & COMPANY
Chartered Accountants

R.R. Kumar & Company * Chartered Accountants * MEERUT

Rmagarwal

(R.M AGARWAL)
Prop.

Date : 14-08-26
Place: Meerut
UDIN:- 26070170RPJUWJ2941

M/S GANPATI SOFTECH PVT. LTD.

NOTES TO ACCOUNTS FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2026

(Rs. In Hundred)

NOTE 2

SHARE CAPITAL	**AS AT 31.03.2026**	**AS AT 31.03.2025**
Authorised		
10,000 Equity Shares of Rs. 10/-each	1,000.00	1,000.00
	1,000.00	**1,000.00**
Issued, Subscribed and Paid Up		
10,000 Equity Shares of Rs. 10/-each	1,000.00	1,000.00
	1,000.00	**1,000.00**

1.1 The details of Shareholders holding more than 5% shares:

Name of the Shareholder	**As at 31st March 2026**		**As at 31st March 2025**	
	No. of Shares	**% Held**	**No. of Shares**	**% Held**
DURGA PRASAD FAMILY TRUST	9800	98.00%	9800	98.00%

1.2 The detail of shares held by promoter

Name of the Promoter	As at 31st March 2026			As at 31st March 2025		
	No. of Shares	% Held	% Change	No. of Shares	% Held	% Change
DURGA PRASAD FAMILY TRUST	9800	98.00%	0%	9800	98.00%	0%
	9800			**9800**		

1.3 The reconciliation of the number of shares outstanding is set out below:

Particulars	**As at 31st March 2026**	**As at 31st March 2025**
	No. of Shares	No. of Shares
Equity Shares at the beginning of the year	10,000.00	10,000.00
Equity Shares at the end of the year	**10,000.00**	**10,000.00**

	AS AT 31.03.2026	**AS AT 31.03.2025**
NOTE 3		
RESERVES AND SURPLUS		
a) Profit & Loss Account		
Opening Bal	1,68,946.56	1,40,843.82
Add: Addition during the year	33,982.07	28,102.74
Less: utilised /transferred during the year		-
Closing Balance	**2,02,928.63**	**1,68,946.56**

NOTE 4

DEFERRED TAX LIABILITY/ASSETS		
Opening Balance	2,558.53	1,607.91
Related to Fixed Assets	757.27	950.62
Closing Balance	**3,315.80**	**2,558.53**

R.R. Kumar & Company Chartered Accountants MEERUT

M/S GANPATI SOFTECH PVT. LTD.

NOTES TO ACCOUNTS FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2026

(Rs. In Hundred)

	AS AT 31.03.2026	AS AT 31.03.2025
NOTE 5		
LONG TERM BORROWINGS		
a) Unsecured Loans		
i) From relatives of Director		
-Abhishek Singhal	88,000.00	88,000.00
b) Secured Loan		
P.N.B. Car Loan	16,551.61	-
	1,04,551.61	**88,000.00**
NOTE 6		
SHORT TERM BORROWINGS		
Installment due in next 12 Months		
P.N.B. Car Loan	10,123.11	-
	10,123.11	**-**
NOTE 7		
TRADE PAYABLE		
Due For Less Than One Year	2,900.00	3,677.96
Due For One Year To Two Years	-	-
Due For Two Year To Three Years	-	-
Due For More Than Three Years	-	-
OTHER PAYABLE		
Outsatanding Expenses	1,134.00	-
	4,034.00	**3,677.96**
NOTE 9		
OTHER CURRENT LIABILITIES		
-Others		
Audit Fees Payable	300.00	300.00
Cheque Issued but not Presented	270.09	-
CGST-Payable	548.64	472.50
SGST-Payable	548.64	472.50
Salary Payable	516.00	476.00
I.Tax Payable AY.25-26	-	50.00
Interest on car loan payable	49.87	-
Telephone Expenses Payable	127.06	243.86
	2,360.30	**2,014.86**
NOTE 10		
LONG TERM LOANS AND ADVANCES		
Electricity Security	540.00	540.00
	540.00	**540.00**
NOTE 11		
CASH AND CASH EQUIVALENT		
-Bal with banks		
SBI C/A -36940934172	7,710.51	10,987.26
-Cheque in Hand	290.00	290.00
-Cash in hand	70.24	72.64
Fixed Deposit with SBI	1,40,000.00	90,000.00
Accrued Interest on FD SBI	8,311.52	1,668.51
	1,56,382.27	**1,03,018.41**
NOTE 12		
SHORT TERM LOANS AND ADVANCES		
TDS Extra Deposit	300.20	-
CGST Input	-	0.45
IGST Input	3.83	370.28
SGST Input	-	0.45
SGST Cash	-	0.01
I.Tax Refund AY 20-21	677.76	677.76
I.Tax Refund AY 21-22	2,834.06	2,834.06
I.Tax Refund AY 26-27	4,093.77	-
Prepaid Exp.	3,300.65	4,124.88
		-
	11,210.27	**8,007.89**

R.R. Kumar & Company Chartered Accountants MEERUT

Abhishek

NOTE 13
Trade Receivables (As per Annexure)

-Undisputed Considered good	7,560.00	28,360.00
-Undisputed Considered doubtful	-	-
-Disputed Considered good	-	-
-Disputed Considered doubtful	-	-
	7,560.00	**28,360.00**

NOTE 14
Revenue Income

Software Maintenance	51,000.00	27,000.00
	51,000.00	**27,000.00**

NOTE 15
OTHER INCOME

Intt. Recd. On FD	7,381.19	1,853.90
Intt. Recd. On I.T.Refund	-	32.40
Misc Income	-	0.02
Remission & Discount	117.89	-
Rent	36,000.00	36,000.00
	43,499.08	**37,886.32**

NOTE 16
DIRECT EXPENSES

Software Development Cost	13,001.44	14,734.12
	13,001.44	**14,734.12**

NOTE 17
Establishment Exp.

Salary to Staff	6,112.00	5,612.00
Ex Gratia	168.00	165.96
	6,280.00	**5,777.96**

NOTE 18
Finance Cost

Interest on Car Loan	1,174.73	-
	1,174.73	**-**

NOTE 19
OTHER EXPENSES

Bank Charges	20.77	40.88
Fees & Taxes	368.48	16.60
Professional Charges	12,727.30	135.00
Software Maintenance	2,851.16	1,859.04
Insurance Expenses	93.37	87.22
Membership Fees	1,250.00	1,254.28
Travelling Exps.	800.00	-
Penalty	-	3.44
Recruitment Expenses	257.24	-
Round Off	0.01	-
Software renewal charges	2,357.52	1,013.55
Telephone Exp	1,258.82	1,259.68
Payment to Auditors		
-As Auditor	300.00	300.00
	22,284.67	**5,969.69**

M/S GANPATI SOFTECH PVT. LTD.

NOTE NO. 20
Related Party Disclosure : (AS-18)

(A) Related Party and their Relationship

(1) Key Management Personnel

Vivek Singhal	Director
Abhishek Singhal	Director

(2) Relative of Key Management Personnel

Kanohar Electricals Ltd.	Both the directors are also director in Kanohar Electricals Ltd.
Kanohar Lal Trust Society	Father of both directors is trustee.
Brijesh Singhal	Trustee in Promoter Trust

(B) Transactions with Related Parties for the year ended 31.03.2026

R.R. Kumar & Company Chartered Accountants MEERUT

Loans Recd.:-

Particulars		Opening Balance	Received	Paid	Closing Balance
Abhishek Singhal	Director	88000	0	0	88000

Income Received

Kanohar Electricals Ltd.	Rent Recd.	36000
Kanohar Electricals Ltd.	Software Development	48000
Kanohar Lal Trust Society	Software Development	3000

Payment

Sh. Brijesh Singhal	Professional Charges	12000
Sh. Brijesh Singhal	Travelling Expenses	800

NOTE NO. 21
EARNING PER SHARE (EPS)

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
i) Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	33,982.07	28,102.74
ii) Weighted Average number of equity shares used as denominator for calculating EPS	10,000.00	10,000.00
iii) Basic and Diluted Earnings per share	339.82	281.03
iv) Face value per equity share	10.00	10.00

R.R. Kumar & Company Chartered Accountants MEERUT

M/S GANPATI SOFTECH PRIVATE LIMITED

Email ID:- info@risersoft.com

CIN : U72200DL2015PTC277878

Address : U-8 GREEN PARK MAIN NEW DELHI New Delhi DL 110016

For the year ended 31.03.2026

NOTE-8

PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

Name of the	Gross Block					Depreciation/Amortisation			Net block	
	COST	ADDITION							W.D.V.	W.D.V
ASSETS	AS ON 01.04.2025	MORE THAN 180 DAYS	LESS THAN 180 DAYS	DEDUCTION DURING THE YEAR	TOTAL AS ON 31-03-2026	TOTAL UPTO 31.03.2025	FOR THE YEAR	TOTAL AS ON 31.03.2026	AS ON 31.03.2026	AS ON 31.03.2025
Industrial Plot									-	-
Current Year	42,808.75	-	-	-	42,808.75	-	-	-	42,808.75	42,808.75
Previous Year	42,808.75	-	-	-	42,808.75	-	-	-	42,808.75	42,808.75
Buildings								-	-	-
Current Year	1,23,009.55	-	-		1,23,009.55	40,504.99	4,017.97	44,522.96	78,486.59	82,504.56
Previous Year	1,23,009.55	-	-	-	1,23,009.55	36,281.33	4,223.66	40,504.99	82,504.56	86,728.22
Transformer										
Current Year	2,362.50	-	-		2,362.50	1,884.27	86.56	1,970.83	391.67	478.23
Previous Year	2,362.50	-	-	-	2,362.50	1,778.58	105.69	1,884.27	478.23	583.92
Lift										
Current Year	2,200.50	-	-		2,200.50	1,755.05	80.63	1,835.68	364.82	445.45
Previous Year	2,200.50	-	-	-	2,200.50	1,656.61	98.44	1,755.05	445.45	543.89
Computer & Printer										
Current Year	2,037.62	-	891.55		2,929.17	2,023.70	59.70	2,083.40	845.77	13.92
Previous Year	2,037.62	-	-	-	2,037.62	1,999.83	23.87	2,023.70	13.92	37.79
Software										
Current Year	152.54	-	-	-	152.54	131.84	13.07	144.91	7.63	20.70
Previous Year	152.54	-	-	-	152.54	96.34	35.50	131.84	20.70	56.20
Car										
Current Year	-	35,411.89	-	-	35,411.89	-	5,696.21	5,696.21	29,715.68	-
Previous Year	-	-	-	-	-	-	-	-	-	-
Current Year	**1,72,571.46**	**35,411.89**	**891.55**	-	**2,08,874.90**	**46,299.85**	**9,954.14**	**56,253.99**	**1,52,620.91**	**1,26,271.61**
Previous Year	**1,72,571.46**	-	-	-	**1,72,571.46**	**41,812.69**	**4,487.16**	**46,299.85**	**1,26,271.61**	**1,30,758.77**

R.R. Kumar & Company * Chartered Accountant's * MEERUT

DIRECTOR

DIRECTOR

M/S GANPATI SOFTECH PVT. LTD.

ANNEXURE TO NOTE 6 -TRADE PAYABLES AS AT 31.03.2026

	Less than 1 yr	1 yr to 2 yr	2 yr to 3 yr	More Than 3 yrs	Total
Brijesh Singhal	2,900.00	-	-	-	2,900.00
Total	**2,900.00**	-	-	-	**2,900.00**

	Due To MSME	Due to Others	Disputed due to MSME	Disputed due to Others
Brijesh Singhal		2,900.00		
Total	-	2,900.00	-	-

ANNEXURE TO NOTE 6 -TRADE PAYABLES AS AT 31.03.2025

	Less than 1 yr	1 yr to 2 yr	2 yr to 3 yr	More Than 3 yrs	Total
Microsoft Corp. India P.Ltd.	3,677.96	-	-	-	3,677.96
Total	**3,677.96**	-	-	-	**3,677.96**

	Due To MSME	Due to Others	Disputed due to MSME	Disputed due to Others
Microsoft Corp. India P.Ltd.		3,677.96		
Total	-	3,677.96	-	-

R.R. Kumar & Company Chartered Accountants MEERUT

M/S GANPATI SOFTECH PVT. LTD.

	Current Reporting Period					
	31.03.2026					
ANNEXURE TO NOTE 13	**Less Than 6 Months**	**6 Months to 1 yr**	**1 yr to 2 yrs**	**2 yrs to 3 yrs**	**3 yrs and above**	**Total**
TRADE RECEIVABLES						
KEL (Debtors)	4,320.00	-	-	-	-	4,320.00
KEL (Rent)	3,240.00	-	-	-	-	3,240.00
TOTAL	**7,560.00**	-	-	-	-	**7,560.00**

	Previous Reporting Period					
	31.03.2025					
ANNEXURE TO NOTE 13	**Less Than 6 Months**	**6 Months to 1 yr**	**1 yr to 2 yrs**	**2 yrs to 3 yrs**	**3 yrs and above**	**Total**
TRADE RECEIVABLES						
KEL (Debtors)	15,400.00	-	-	-	-	15,400.00
KEL (Rent)	12,960.00	-	-	-	-	12,960.00
TOTAL	**28,360.00**	-	-	-	-	**28,360.00**

R.R. Kumar & Company Chartered Accountants MEERUT

M/S GANPATI SOFTECH PRIVATE LIMITED

A.Y. 26-27

COMPUTATION OF DEFERRED TAX LIABILITY

WDV as per Companies Act			1,09,812.16
WDV as per Income Tax			96,637.51
		Diff.	**13,174.65**
	Income Tax		2,898.42
	Add:- SHEC @ 10%		289.84
			3,188.27
	Add:- SHEC @ 4%		127.53
		Total	**3,315.80**
	Already In Books		2,558.53
			757.27

R.R. Kumar & Company * Chartered Accountants * MEERUT