

**INDEPENDENT AUDITOR'S EXAMINATION REPORT ON RESTATED
STANDALONE FINANCIAL INFORMATION**

To,
The Board of Directors,
Skytech Infinite Platform Limited
(Formerly known as Skytech Infinite Platform Private Limited)
(hereinafter referred to as the "Issuer Company")
No. 229/3, Oil Mill Compound,
Oil Mill Road Saitpalya,
Lingarajapuram, Bangalore,
Karnataka, India, 560084

Dear Sir,

Reference: Proposed Initial Public Offering ("IPO") of Equity Shares by M/s Skytech Infinite Platform Limited

1. We, Ranga & Co. Chartered Accountants, ("we" or "us") have examined the attached Restated Standalone Financial Statement of Skytech Infinite Platform Limited (hereunder referred to "the Company", "Issuer") comprising the Restated Statement of Assets and Liabilities as at March 31, 2026, March 31, 2025 and March 31, 2024, the Restated Statement of Profit & Loss, the Restated Statement of Changes in Equity for the period ended March 31, 2026, March 31, 2025 and March 31, 2024 the Restated Cash Flow Statement for the year ended March 31, 2026, March 31, 2025 and March 31, 2024, the statement of Significant Accounting Policies and other explanatory Information enclosed as Note 2 (Collectively the Restated Standalone Financial Statement) as approved by the Board of Directors in their meeting held on 18.06.2026 for the purpose of inclusion in the Draft Prospectus/Prospectus (collectively, the "Offer Documents") in connection with its proposed Issue of equity shares at the SME Platform ("SME IPO"), prepared by the Company in connection with its Issue of Equity Shares prepared in terms of the requirement of :-
 - a) Section 26 of Part I of Chapter III of the Companies Act, 2013 as amended (the "Act");
 - b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 as amended ("ICDR Regulations"); and
 - c) The Guidance Note. The Guidance Note on Reports in Company Prospectuses (as amended) issued by the Institute of Chartered Accountants of India as amended from time to time. ("The Guidance Note")

Management's Responsibility

2. The Management/Board of Director's of the Company is responsible for the preparation of the Restated Standalone Financial Statement for the purpose of inclusion in the offer document to be filed with Stock Exchange, Securities and Exchange Board of India, and Registrar of Companies, Karnataka in connection with the proposed SME IPO. The Restated Standalone Financial Statements have been prepared by the management of the Company for the year ended on March 31, 2026, March 31, 2025 and March 31, 2024, on the basis of notes to restatement in Note 2 to the Restated Financial Statement. The Board of Directors Of the company's responsibility includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Statement.

Auditors' Responsibilities

3. We have examined such Restated Financial Statement taking into consideration:
 - a) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated 01.05.2026 with the proposed SME IPO of equity shares of the Company;
 - b) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
 - c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Standalone Financial Statements; and
 - d) The requirements of Section 26 of the Act and the ICDR Regulations.



Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO Issue of equity shares.

Restated Financial Statements

4. This Restated Financial Statements have been compiled by the management from:

a) Audited financial statements of the company as at and for the year ended on March 31, 2026, March 31, 2025 and March 31, 2024 prepared in accordance with the Accounting Standards (Indian GAAP) as prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, Companies (Accounting Standards) Rules 2021 as amended and other accounting principles generally accepted in India.

b) Audit of the Financial Statement of the Company for the year ended March 31, 2026, March 31, 2025 and March 31, 2024 have been prepared by the Company in accordance with the generally accepted accounting policies and as approved by board of the Company and Audited by us vide our Audit Report dated 18th June 2026, 08th September 2025 and 5th September, 2024 respectively.

Auditor's Report

5. For the purpose of our examination, we have relied on:

a) Auditors' Report issued by us, on the Audited Financial Statements of the Company as at and for the period ended 31st March 2026, 31st March 2025 and 31st March, 2024 as referred in Paragraph 4(b) above.

6. Based on our examination and according to the information and explanation given to us, we report that the Restated Standalone Financial Statement:

a) The "Restated Summary Statement of Assets and Liabilities" as set out in **Annexure I** to this report, of the Company as at March 31, 2026, March 31, 2025 and March 31, 2024 are prepared by the Company and approved by the Board of Directors after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in **Annexure IV & Annexure VI** to this Report.

b) The "Restated Summary Statement of Profit and Loss" as set out in **Annexure II** to this report, of the Company for the Financial Years ended on March 31, 2026, March 31, 2025 and March 31, 2024 are prepared by the Company and approved by the Board of Directors after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in **Annexure IV and Annexure VI** to this Report.

c) The "Restated Summary Statement of Cash Flow" as set out in **Annexure III** to this report, of the Company for the Financial Years ended on March 31, 2026, March 31, 2025 and March 31, 2024 are prepared by the Company and approved by the Board of Directors after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in **Annexure IV and Annexure VI** to this Report.

d) Have been made after incorporating adjustments for the changes in accounting policies retrospectively in respective financial period/years to reflect the same accounting treatment as per the changed accounting policy for all reporting periods, if any;

e) Do not contain any modification which requires adjustment.

f) In accordance with the requirements of Part I of Chapter III of Act including rules made there under, ICDR Regulations, Guidance Note and Engagement Letter.



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- g) There are no extra-ordinary items that needs to be disclosed separately in the accounts other than those already disclosed.
- h) There are no revaluation reserves, which need to be disclosed separately in the Restated Financial Statements;
- i) the company has not proposed any dividend in past effective for the said period.
7. We have also examined the following other financial information relating to the Company prepared by the Management and as approved by the Board of Directors of the Company and annexed to this report relating to the Company for Financial year ended March 31, 2026, March 31, 2025 and March 31, 2024 proposed to be included in the Offer Document for the proposed of IPO Issue of equity shares.

Particulars	Note No.
Restated Statement of Share Capital, Reserves and Surplus	4,5
Restated Statement of Long Term and Short-Term Borrowings/Statement of principle Term of Secured loan and Assets charges as security and Statement of term & Condition of unsecured Loans.	6,8
Restated Statement of Long-Term Provisions	7
Restated Statement of Trade Payables	9
Restated Statement of Other Current Liabilities and Short-Term Provisions	10,11
Restated Statement of Property, Plant and Equipment and Intangible Assets	12
Restated Statement of Non-Current Investments	13
Restated Statement of Deferred Tax (Assets)/ Liabilities	14
Restated Statement of Long term loans and advances and Other Non-Current Assets	15,16
Restated Statement of Inventories	17
Restated Statement of Trade Receivables	18
Restated Statement of Cash & Cash Equivalents	19
Restated Statement of Short -Term Loans and Advances	20
Restated Statement of Other Current Assets	21
Restated Statement of Revenue from Operations	22
Restated Statement of Other Income	23
Restated Statement of Cost of Material Consumed	24
Restated Statement of Change in Inventories	25
Restated Statement of Employee Benefits Expenses	26
Restated Statement of Other Expenses	27
Restated Statement of Depreciation & Amortization	28
Restated Statement of Finance Cost	29
Restated Statement of Contingent Liabilities	33
Restated Statement of Related Party Transaction	37
Restated Statement of Mandatory Accounting Ratios	38
Significant Accounting Policy and Notes to The Restated Financial Statements	2,3



Opinion

8. In our opinion and to the best of information and explanation provided to us, the Restated Financial Statement of the Company, read with significant accounting policies and notes to accounts are prepared after providing appropriate adjustments and regroupings as considered appropriate.
- a) We, M/ s. Ranga & Co, Chartered Accountants have been subjected to the peer review process of the Institute of Chartered Accountants of India (ICAI) and our peer Review Certificate is valid as on the date of signing of this report.
- b) The preparation and presentation of the Financial Statements referred to above are based on the Audited financial statements of the Company and are in accordance with the provisions of the Act and ICDR Regulations. The Financial Statements and information referred to above is the responsibility of the management of the Company.
- c) The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any other Firm of Chartered Accountants nor should this report be constructed as a new opinion on any of the financial statements referred to therein.
- d) We have no responsibility to update our report for events and circumstance occurring after the date of the report.

In our opinion, the above Financial Statements along with Note 1 to 42 of this report read with the respective Significant Accounting Policies and Notes to Accounts are prepared after regrouping as considered appropriate and have been prepared in accordance with the Companies Act, ICDR Regulations, Engagement Letter and Guidance Note.

Restriction on Use

9. Our report is intended solely for use of the management and for inclusion in the Offer Document in connection with the Proposed IPO issue of Equity Shares of the Company and our report should not be used, referred to or distributed for any other purpose without our prior consent in writing

For Ranga & Co
Chartered Accountants
Firm's Registration No: 003042S

CA K. Sivaguru Prasada Rao
Partner
Membership No. 028115
UDIN: 26028115KKQB7341

Place: Bangalore
Date: 18-06-2026



SKYTECH INFINITE PLATFORM LIMITED
(Formerly known as SKYTECH INFINITE PLATFORM PRIVATE LIMITED)
(CIN: U51506KA2009PLC049970)

(Address: No. 229/3, Oil Mill Compound, Oil Mill Road Saitpalya, Lingarajapuram, Bangalore 560084)

STATEMENT OF ASSETS & LIABILITIES, AS RESTATED
ANNEXURE I

(Rs in Lakhs)

Particulars	Note	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
I. EQUITY AND LIABILITIES				
(1) Shareholders' Funds				
(a) Share Capital	4	687.50	687.50	62.50
(b) Reserves and Surplus	5	1,214.44	793.96	1,047.55
		1,901.94	1,481.46	1,110.05
(2) Non-current liabilities				
(a) Long-term Borrowings	6	275.21	223.20	320.03
(b) Long-term Provisions	7	145.88	98.60	89.53
		421.09	321.81	409.56
(3) Current liabilities				
(a) Short-term Borrowings	8	650.24	315.86	69.64
(b) Trade Payables	9			
- total outstanding dues of micro enterprises and small enterprises		595.14	335.72	576.47
- total outstanding dues of creditors other than micro enterprises and small enterprises		879.57	408.14	296.90
(c) Other Current Liabilities	10	189.52	76.60	104.82
(d) Short-term Provisions	11	119.34	64.97	32.51
		2,433.82	1,201.30	1,080.34
Total Equity and Liabilities		4,756.84	3,004.56	2,599.95
II. ASSETS				
(1) Non-current assets				
(a) Property, Plant and Equipment and Intangible Assets				
(i) Property, Plant and Equipment	12	629.20	579.20	619.59
(b) Non- Current Investment	13	9.83	63.32	17.23
(c) Deferred Tax Assets (net)	14	51.67	40.77	38.77
(d) Long-term Loans and Advances	15	0.26	-	-
(e) Other Non-current Assets	16	58.14	55.99	95.79
		749.10	739.28	771.38
(2) Current assets				
(a) Inventories	17	866.31	464.12	657.74
(b) Trade Receivables	18	2,771.24	1,592.56	1,077.50
(c) Cash and Cash Equivalents	19	329.13	183.49	64.11
(d) Short-term Loans and Advances	20	35.91	21.82	19.55
(e) Other Current Assets	21	5.15	3.30	9.67
		4,007.74	2,265.28	1,828.57
Total Assets		4,756.84	3,004.56	2,599.95

Note: The above statement should be read with the Significant Accounting Policies and Notes on Financial Statements appearing in Annexure IV & V respectively.

As per our report of even date attached

For Ranga & Co.

Chartered Accountants

Firm's Registration No. 003042S

Peer Review No. 019374



K. Sivaguru Prasada Rao
Partner

Membership No. 28115

Place: Bangalore

Date: 18.06.2026

UDIN: 26028115KKBQDB7341

For and on behalf of the Board
SKYTECH INFINITE PLATFORM LIMITED

Paramashivam Deiveekan
Managing Director
DIN: 00774083

Sidma Deiveekan
Director
DIN: 02586858

Binil Kurikilamkattu Sankar
Chief Financial Officer

Harish Kumar Sreekanth
Company Secretary
Membership No.: 50028



STATEMENT OF PROFIT & LOSS, AS RESTATED
ANNEXURE II

(Rs in Lakhs)

Particulars	Note	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Revenue from Operations	22	5,164.50	4,514.01	4,412.85
Other Income	23	49.60	6.80	2.00
Total Income		5,214.10	4,520.81	4,414.85
Expenses				
Cost of Material Consumed	24	3,616.64	2,959.80	3,198.01
Change in Inventories	25	(133.83)	85.34	43.65
Employee Benefit Expenses	26	755.44	637.84	597.61
Other Expenses	27	261.58	218.36	264.86
Total Expenses		4,499.84	3,901.33	4,104.13
Profit/(Loss) Before Interest, Depreciation, Exceptional & Extraordinary Items and Tax		714.27	619.48	310.72
Depreciation and Amortization Expenses	28	59.56	43.25	48.49
Profit/(Loss) Before Interest, Exceptional & Extraordinary Items and Tax		654.70	576.23	262.23
Finance Costs	29	68.22	67.82	58.70
Profit/(Loss) before Exceptional & Extraordinary Items and Tax		586.49	508.41	203.53
Exceptional Item		-	-	-
Extraordinary Item		-	-	-
Profit/(Loss) before Tax		586.49	508.41	203.53
Tax Expenses	30			
- Current Tax		176.91	138.99	69.86
- Deferred Tax		-10.90	-2.00	(1.41)
- Prior Period Taxes				
Profit/(Loss) After Tax from Continuing Operation		420.47	371.41	135.09
Prior Period Item		-	-	-
Profit Attributable to Minority Shareholders		-	-	-
Net Profit after adjustments		420.47	371.41	135.09
Profit/(Loss) from Discontinuing Operations		-	-	-
Tax expenses of Discontinuing Operations		-	-	-
Profit/(Loss) from Discontinuing Operation (after tax)		-	-	-
Net Profit Transferred to Balance Sheet		420.47	371.41	135.09
Earnings Per Share (Face Value per Share Rs. each)	31			
Basic & Diluted Earning per Equity Share		6.12	5.40	21.61
Basic & Diluted Earning per Equity Share (Post Bonus with retrospective effect)		6.12	5.40	1.96

Note: The above statement should be read with the Significant Accounting Policies and Notes on Financial Statements appearing in Annexure IV & V respectively.

As per our report of even date attached

For Ranga & Co.

Chartered Accountants

Firm's Registration No. 003042S

Peer Review No. 019374

K. Sivaguru Prasada Rao
Partner

Membership No. 28115

Place: Bangalore

Date: 18.06.2026

UDIN: 26028115KKBBDB7341

For and on behalf of the Board
SKYTECH INFINITE PLATFORM LIMITED

Paramashivam Deiveekan
Managing Director
DIN: 00774083

Binil Kurikilankattu Soma
Chief Financial Officer

Suma Deiveekan
Director
DIN: 02586858

Harish Kumar Sreekanth
Company Secretary
Membership No. 50028



**STATEMENT OF CASH FLOW, AS RESTATED
ANNEXURE III**

(Rs in Lakhs)				
Particulars	Note	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before tax		586.49	508.41	203.53
Adjustment for:				
(Gain)/Loss of derecognition of fixed asset		(21.07)	0.72	
Depreciation and Amortisation Expense		59.56	43.25	48.49
Interest Income		(28.06)	(6.80)	(1.84)
Finance Costs		68.22	67.82	58.70
Operating Profit before working capital changes		665.13	613.39	308.88
Changes in working capital				
Inventories		-402.20	193.63	136.91
Trade Receivables		-1,178.69	-515.06	56.15
Short Term Loans And Advances		(14.09)	(2.27)	(8.90)
Other Current Assets		(1.85)	6.37	(5.44)
Trade Payables		730.85	(129.51)	(56.61)
Short-Term Provisions		54.37	32.47	(2.75)
Other Current Liabilities		112.92	(28.21)	(26.92)
Net cash from operating activities before adjusting Non current and Long term assets and liabilities		(33.56)	170.81	401.32
Term Loans and Advances		-0.26	-	60.76
Other Non Current Assets		(2.15)	39.80	(95.79)
Long-Term Provisions		47.28	9.08	5.95
Cash generated from Operations		11.31	219.68	372.24
Tax paid (Net)		(176.91)	(138.99)	(69.86)
Net Cash from Operating Activities		(165.61)	80.69	302.38
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Property, Plant and Equipment		(120.13)	-3.58	-
Sale of property, plant and equipment		31.65		
Investment in Fixed Deposits		53.49	(46.09)	5.60
Interest received		28.06	6.80	1.84
Net Cash (Used in) / Generated Investing Activities		(6.94)	(42.87)	7.44
CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds of Issue of Share Capital		-		
Repayment of Long Term Borrowings		52.01	(96.83)	(88.44)
Repayment of Short Term Borrowings		334.39	246.21	(100.53)
Interest Paid		(68.22)	(67.82)	(58.70)
Net Cash (Used in) / Generated from Financing Activities		318.18	81.56	(247.68)
Net (Decrease) in Cash and Cash Equivalents		145.63	119.38	62.13
Opening Balance of Cash and Cash Equivalents		183.49	64.11	1.96
Exchange difference of Foreign Currency Cash and Cash equivalents				
Closing Balance of Cash and Cash Equivalents	19	329.13	183.49	64.11

Note:
1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard -3 'Cash Flow Statement'. Previous year's figures have been regrouped / rearranged / recasted wherever necessary to make them comparable with those of current year.
2. The above statement should be read with the Significant Accounting Policies and Notes on Financial Statements appearing in Annexure IV & V respectively.

As per our report of even date attached

For Ranga & Co.

Chartered Accountants

Firm's Registration No. 0030428

Peer Review No. 0193074

K. Sivaguru Prasada Rao

Partner

Membership No. 28115

Place: Bangalore

Date: 18.06.2026

UDIN: 26028115KKBBQBD7341

For and on behalf of the Board
SKYTECH INFINITE PLATFORM LIMITED

Paramashivam Deiveekan
Managing Director
DIN: 00774083

Sirna Deiveekan
Director
DIN: 02586858

Binil Kurikilankattu
Chief Financial Officer

Harish Kumar Sreekanth
Company Secretary
Membership No. 50028



SKYTECH INFINITE PLATFORM LIMITED
(Formerly known as SKYTECH INFINITE PLATFORM PRIVATE LIMITED)
(CIN: U51506KA2009PLC049970)
(Address: No. 229/3, Oil Mill Compound, Oil Mill Road Saitpalya, Lingarajapuram, Bangalore 560084)

ANNEXURE IV

1 COMPANY INFORMATION

Skytech Infinite Platform Limited which was originally incorporated on 28/05/2009 under Companies Act, 2013 as Skytech Infinite Platform Private Limited with its registered office No. 229/3, Oil Mill Compound, Oil Mill Road Saitpalya, Lingarajapuram, Bangalore 560084

The management has decided to raise the funds through Initial Public Offer and applied for conversion into public company under Section 18 of the Companies Act, 2013 on 05/07/2024. The same has been approved by ROC on 09/07/2024 effectively name of the company is changed to SKYTECH INFINITE PLATFORM LIMITED.

The company is mainly engaged in the business of Marketing, Distributing, Trading, Servicing and Installation of Industrial Automation Equipment's, Electronic & Electrical Equipment's and company in the business of Marketing, Selling and Servicing of Hardware items and provide solutions to customers Global Supply Business requirements.

2 Basis of Preparation of Financial Statements and Use of Estimates

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with the accounting standards specified in section 133 of the Companies Act, 2013. The company follows accounting policies consistently in accordance with generally accepted accounting principles, other than those specifically stated

- (a) The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under section 133 of Companies Act 2013.
- (b) The financial statements are prepared under the historical costs convention, on the accounting principles of a going concern.
- (c) Accounting Policies not specifically referred to otherwise are consistent and in consonance with the applicable accounting standards prescribed by the Companies Act 2013 under section 133.
- (d) All expenses and income to the extent ascertainable with reasonable certainty are accounted for on accrual basis.
- (e) The preparation of financial statements in conformity with generally accepted accounting principles (IGAAP) requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of contingent liabilities on the date of financial statements and reported amounts of revenue and expenses for that year. Actual result could differ from these estimates. Any revision to accounting estimates is recognized prospectively.
- (f) All assets and liabilities have been classified as current and non-current as per the company's normal operating cycle and other criteria set out in the schedule III to the companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current/non-current classification of assets and liabilities.
Deferred Tax Assets and Liabilities are classified as non-current assets and liabilities

3 SIGNIFICANT ACCOUNTING POLICIES

3.01 Property, Plant and Equipment

Tangible Assets 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 tangible assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets

Subsequent expenditures related to an item of Tangible Asset are added to its book value, only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Assets which are not ready for their intended use are disclosed under Capital Work-in- Progress and all the cost relating to such assets are shown under work-in-progress

Depreciation / amortisation

In respect of fixed assets (other than freehold land and capital work-in-progress) acquired during the year, depreciation/amortisation is charged on a straight line basis so as to write-off the cost of the assets over the useful lives.

Type of Assets	Period
Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years
Office equipment	5 Years
Computers	4 Years



Impairment

The Management periodically assesses, using external and internal sources, whether there is an indication that an asset may be impaired. An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. The recoverable amount is higher of the asset's net selling price and value in use, which means the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years.

3.02 Leases

Assets taken on lease by the Company in its capacity as lessee, where the Company has substantially all the risks and rewards of ownership are classified as finance lease. Such a lease is capitalised at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.

3.03 Investments

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

Investments which are readily realizable and intended for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long term investments.

3.04 Revenue recognition

Revenue is recognised to the extent that it is probable that, the economic benefits will flow to the Company and the revenue can be reliably estimated and collectability is reasonably assured.

Revenue from sale of goods is recognised when control of the products being sold is transferred to our customer and when there are no longer any unfulfilled obligations. The performance Obligations in our contracts are fulfilled at the time of dispatch, delivery to upon formal customer acceptance depending on customer terms.

In certain cases, revenue is recognized prior to physical delivery of goods where, as per the terms of the contract, the significant risks and rewards of ownership have been transferred to the customer (for example, in bill-and-hold arrangements or where goods are identified and set aside as per the contract). In such cases, delivery is deferred at the request of the customer or due to contractual terms, and the goods are held by the Company on behalf of the customer.

Such recognition is made only when it is ensured that:

- (i) the goods are complete and ready for delivery,
- (ii) the goods are specifically identified and set aside for the customer, and

Revenue is measured on the basis of sale price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the Government such as goods and services tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

Dividend Income

Dividends is recognised when the Company's right to receive the payment is established, which is generally when shareholders approve the dividend declaration.

Interest Income

Interest income is recognised on a time proportion basis as and when accrued.



3.05 Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

3.06 Foreign currency transactions

Initial recognition:

Transactions in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

Measurement of foreign currency monetary items at the Balance Sheet date:

Foreign currency monetary items (other than derivative contracts) of the Company outstanding at the Balance Sheet date are restated at the year-end rates.

Treatment of exchange differences:

Exchange differences arising on settlement / restatement of short-term foreign currency monetary assets and liabilities of the Company are recognized as income or expense in the Statement of Profit and Loss.

3.07 Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

3.08 Provisions, Contingent liabilities and Contingent assets

(a) Provisions

Provision is recognized when the company has present obligations as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligations and reliable estimate can be made of amount of the obligation. Provisions are not discounted at their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

(b) Contingent Liabilities

Contingent liability is a possible obligation that arises from the past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements.

3.09 Employee Benefits

a) Short Term Employee Benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are recorded as expense as the related service is provided. Benefits such as salaries, Leave Travel Allowance, short term compensated absences etc., and the expected cost of bonus is recognized in the period in which the employee renders the related services. A liability is recognised for the amount expected to be paid under short-term cash bonus or profit-sharing plans, if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.



b) Post-Employment Benefits

The Company participates in various employee benefit plans. Pensions and other post-employment benefits are classified as either defined contribution plans or defined benefit plans. Under a defined contribution plan, the Company's only obligation is to pay a fixed amount with no obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits. The related actuarial and investment risks are borne by the employee. The expenditure for defined contribution plans is recognised as an expense during the period when the employee provides service. Under a defined benefit plan, it is the Company's obligation to provide agreed benefits to the employees. The related actuarial and investment risks are borne by the Company. The present value of the defined benefit obligations is calculated by an independent actuary using the projected unit credit method.

Defined contribution plans

The Company has defined contribution plans (where Company pays pre-defined amounts and does not have any legal or informal obligation to pay additional sums) for post-employment benefits and the company's contributions thereto are charged to Profit and Loss statement every year. The company's contributions to State plans (viz., Employees Provident Fund and Employee Pension Scheme) are also charged to Profit and Loss Statement as expense during the period in which the employees perform the service.

Defined Benefit plans

Gratuity:

The company's contribution to Gratuity is not made to any approved funds. The present value of the obligation for gratuity benefits as determined on independent actuarial valuation, conducted annually using the projected unit credit method, as adjusted for unrecognized past services cost if any and as reduced by the fair value of plan assets, is recognized in the accounts. Actuarial gains and losses are recognized in full as employee benefit expense in the Profit and Loss Statement for the period in which they occur.

3.10 Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

3.11 Earnings per Share

The Company presents basic and diluted earnings per share data for its equity shares. Basic and diluted earnings per share is calculated by dividing the profit or loss attributable to owners of the equity shares of the Holding Company by the weighted average number of equity shares outstanding during the year.

As per our report of even date

For Ranga & Co.
Chartered Accountants
Firm's Registration No. 003042S
Peer Review No.

K. Sivaguru Prasada Rao
Partner
Membership No. 28115
Place: Bangalore
Date: 18.06.2026
UDIN: 26028115KKBBQDBT341



For and on behalf of the Board
SKYTECH INFINITE PLATFORM LIMITED

Paramashivam Deiveekan
Managing Director
DIN: 00774083

Binil Kurikilankattu Scaria
Chief Financial Officer

Soma Deiveekan
Director
DIN: 02586858

Harish Kumar Sreekantan
Company Secretary
Membership No. 50028



ANNEXURES TO RESTATED FINANCIAL STATEMENTS

ADJUSTMENTS MADE IN RESTATED FINANCIAL STATEMENTS / REGROUPING NOTES

ANNEXURE V

RECONCILIATION OF RESERVES:

Particulars	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
Reserves as per Audited Balance sheet	1,214.44	793.96	1,053.31
Cumulative adjustment due to restatement	-	-	-5.46
Adjustments for:			
Difference Due to Change in P&L	-	-	-0.28
Income Tax Provision change	-	-	-
Finance Cost Adjustment	-	-	-
Gratuity Provision Effect in Audited Financials			
Reserves as per Re-stated Balance sheet	1,214.44	793.96	1,047.57

RECONCILIATION OF RESTATED PROFIT:

Adjustments for	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Net profit after Tax as per Audited Profit & Loss Account	420.47	371.41	135.37
Adjustments for:			
Provision for gratuity			
Income Tax Provision change	-	-	-2.41
Finance Cost	-	-	0.02
Change In Depreciations	-	-	2.83
Deffered Tax Expense	-	-	-0.71
Income Tax Provision			
Net Profit After Tax as Restated	420.47	371.41	135.10

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Skyltech Infinite Platform Ltd.
Bangalore



SKYTECH INFINITE PLATFORM LIMITED
(Formerly known as SKYTECH INFINITE PLATFORM PRIVATE LIMITED)
(CIN: U51506KA2009PLC049970)

(Address: No. 229/3, Oil Mill Compound, Oil Mill Road Saitpalya, Lingarajapuram, Bangalore 560084)

NOTES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS

ANNEXURE VI

4 STATEMENT OF SHARE CAPITAL AS RESTATED

(Rs in Lakhs, Except Share Data)

Particulars	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
Authorised Share Capital			
Equity Shares of ₹ 10/- each	1,00,00,000	1,00,00,000	7,50,000
Equity Share Capital (in Amount)	1,000.00	1,000.00	75.00
Issued, Subscribed and Fully Paid up Share Capital			
Equity Shares of ₹ 10/- each	68,75,000	68,75,000	6,25,000
Equity Share Capital (in Amount)	687.50	687.50	62.50
Total	687.50	687.50	62.50

Note 1: There was no change in promoter's shareholding during the year. On July 19, 2024, the Board of Directors approved and allotted bonus shares in the ratio of 10:1 to existing shareholders as of the record date, July 18, 2024. Accordingly, the issued, subscribed, and paid-up capital rose from 6,25,000 equity shares of ₹10 each to 68,75,000 equity shares of ₹10 each.

(i) Reconciliation of number of shares

Particulars	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
Equity Shares	No. of shares	No. of shares	No. of shares
Opening Balance	68,75,000	6,25,000	6,25,000
Issued during the year (Bonus Issue)	-	62,50,000	-
Deletion during the year	-	-	-
Closing balance	68,75,000	68,75,000	6,25,000

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed (if any) by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
Name of Shareholder			
Deiveekan Paramasivam			
Number of Shares	27,50,000	27,50,000	2,50,000
% of Holding	40%	40%	40%
Suma Deiveekan			
Number of Shares	41,24,945	41,24,945	3,75,000
% of Holding	60%	60%	60%



(iv) Shares held by Promoters at the end year 31 March 2026

Name of Promotor	Class of Shares	No. of Shares	% of total shares	% Change during the year
Deiveekan Paramasivam	Equity Shares	27,50,000	40%	-
Suma Deiveekan	Equity Shares	41,24,945	60%	-

Shares held by Promoters at the end year 31 March 2025

Name of Promotor	Class of Shares	No. of Shares	% of total shares	% Change during the year
Deiveekan Paramasivam	Equity Shares	27,50,000	40%	-
Suma Deiveekan	Equity Shares	41,24,945	60%	-

Shares held by Promoters at the end year 31 March 2024

Name of Promotor	Class of Shares	No. of Shares	% of total shares	% Change during the year
Deiveekan Paramasivam	Equity Shares	2,50,000	40%	-
Suma Deiveekan	Equity Shares	3,75,000	60%	-

(v) Aggregate No. of Shares issued for consideration other than cash during the period of 5 Years immediately preceding the reporting date:

Aggregate number of Equity Shares allotted as fully paid up pursuant to scheme of amalgamation without payment being made in cash	Nil
Aggregate number of Equity Shares allotted as fully paid up by way of Bonus Shares	62,50,000
Aggregate number of Equity Shares bought back	Nil

(vi) Shares held by ultimate holding company, holding company, subsidiaries or associates of ultimate holding company, subsidiaries or associates of holding company

Particulars	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
Number of Equity Shares held by:			
Ultimate Holding Company	-	-	-
Holding Company	-	-	-
Subsidiaries or Associates of Ultimate Holding Company	-	-	-
Subsidiaries or Associates of Holding Company	-	-	-
Total	-	-	-

(vii) There are no equity shares reserved for issue under options and contract/commitments for the sale of shares/disinvestment

(viii) There are no securities convertible into equity/preference shares.

(ix) There are no calls unpaid on any equity shares.

(x) There are no forfeited shares.






SKYTECH INFINITE PLATFORM LIMITED
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5 STATEMENT OF RESERVES AND SURPLUS AS RESTATED

(Rs in Lakhs)

Particulars	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
Statement of Profit and loss			
Balance at the beginning of the year	793.96	1,047.55	912.46
Add: Opening Finance Cost Adjustment	-	-	-
Add: Profit during the year	420.47	371.41	135.09
Less: Bonus issue	-	-625.00	-
Balance at the end of the year	1,214.44	793.96	1,047.55
Total	1,214.44	793.96	1,047.55

6 STATEMENT OF LONG-TERM BORROWINGS AS RESTATED

(Rs in Lakhs)

Particulars	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
Secured			
Term Loans:			
From Banks	225.09	216.41	295.03
Unsecured			
Loans and advances from related parties	50.11	6.79	25.00
Total	275.21	223.20	320.03

7 STATEMENT OF LONG-TERM PROVISIONS AS RESTATED

(Rs in Lakhs)

Particulars	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
Provision for Gratuity	131.69	98.60	89.53
Provision for Leave encashment	14.19	-	-
Total	145.88	98.60	89.53

8 STATEMENT OF SHORT-TERM BORROWINGS AS RESTATED

(Rs in Lakhs)

Particulars	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
Secured			
(a) Current Maturities of Long-term borrowings	75.51	78.68	65.06
(b) From Bank	571.83	231.16	-
Un-Secured			
(a) from other parties -Credit Card	2.90	6.01	4.59
Total	650.24	315.86	69.64

9 STATEMENT OF TRADE PAYABLES AS RESTATED

(Rs in Lakhs)

Particulars	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
Total outstanding dues (refer note 9.1 below):			
- of micro enterprises and small enterprises	595.14	335.72	576.47
- of creditors other than micro enterprises and small enterprises	879.57	408.14	296.90
Total	1,474.71	743.86	873.37



Suma



9.1 Trade Payable ageing schedule as at 31 March 2026

(Rs in Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	595.09	0.02	0.00	0.04	595.14
Others	-	-	-	-	-
Disputed dues- MSME	868.79	9.70	-	1.08	879.57
Disputed dues- Others	-	-	-	-	-
Total	-	-	-	-	1,474.71

9.2 Trade Payable ageing schedule as at 31 March 2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	335.65	0.03	0.04	-	335.72
Others	406.60	0.46	-	1.08	408.14
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Total	-	-	-	-	743.86

9.3 Trade Payable ageing schedule as at 31 March 2024

(Rs in Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	576.44	0.04	-	-	576.47
Others	295.56	1.34	-	-	296.90
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Total	-	-	-	-	873.37

9.4 Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006

(A)(i) Principal amount remaining unpaid	595.14	335.72	576.47
(ii) Interest amount remaining unpaid	-	-	-
(B) Interest paid by the Company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-	-
(C) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the Micro, Small and Medium Enterprises Act, 2006	-	-	-
(D) Interest accrued and remaining unpaid	-	-	-
(E) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-	-
Total	595.14	335.72	576.47

Note:- i) There are no unbilled and not due trade payables for the period year disclosed above.

ii) Where no due date of payment are specified, period are given from the date of transactions.

10 STATEMENT OF OTHER CURRENT LIABILITIES AS RESTATED

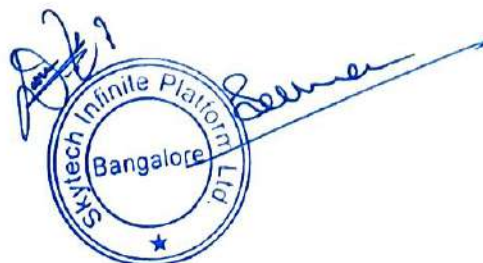
(Rs in Lakhs)

Particulars	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
Statutory liabilities	98.03	31.27	7.46
Interest Accrued but not due	0.23	0.03	0.07
Advances received from customers	19.53	35.99	43.08
Employee benefits payable	50.16	0.23	45.29
Other payables			
Rent Payable	5.33	3.45	3.29
Professional Charges Payable	10.13	5.63	5.63
CSR Payable	6.14	-	-
Total	189.52	76.60	104.82

11 STATEMENT OF SHORT-TERM PROVISIONS AS RESTATED

(Rs in Lakhs)

Particulars	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
Provision for Gratuity	14.64	10.58	9.87
Provision for tax (Net of advance tax)	93.10	54.40	22.64
Provision for Leave encashment	1.58	-	-
Provision for Bonus	10.01	-	-
Total	119.34	64.97	32.51



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STATEMENT OF PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS AND DEPRECIATION AS RESTATED

12 Note : Property, Plant and Equipment

Name of Assets					Depreciation and Amortization				Net Block	
	As on 01/04/2023	Addition	Deduction	As on 31/03/2024	As on 01/04/2023	for the year	Deduction	As on 31/03/2024	As on 31/03/2024	As on 31/03/2023
I. Property, Plant and Equipment										
Land and Buildings*	561.07			561.07	20.44	26.33		46.77	514.30	540.63
Plant and Equipment	-			-	-			-	-	-
Furniture and Fixtures	14.35			14.35	7.86	1.68		9.54	4.81	6.49
Vehicles	114.19			114.19	77.07	11.59		88.67	25.53	37.12
Computers and Data processing units	10.97			10.97	10.38	0.04		10.42	0.55	0.59
Office Equipment	4.18			4.18	2.61	0.68		3.29	0.90	1.57
Lease Hold Improvements	89.85			89.85	8.17	8.17		16.33	73.51	81.68
Total	794.61	-	-	794.61	126.53	48.49	-	175.02	619.59	668.08

Note : Property, Plant and Equipment

Name of Assets					Depreciation and Amortization				Net Block	
	As on 01/04/2024	Addition	Deduction	As on 31/03/2025	As on 01/04/2024	for the year	Deduction	As on 31/03/2025	As on 31/03/2025	As on 31/03/2024
I. Property, Plant and Equipment										
Land and Buildings*	561.07			561.07	46.77	25.05		71.82	489.25	514.30
Furniture and Fixtures	14.35		7.24	7.10	9.54	1.24	6.60	4.18	2.92	4.81
Vehicles	114.19			114.19	88.67	7.97		96.64	17.55	25.53
Computers and Data processing units	10.97			10.97	10.42	-		10.42	0.55	0.55
Office Equipment	4.18	3.58	1.45	6.31	3.29	0.82	1.38	2.73	3.58	0.90
Lease Hold Improvements	89.85			89.85	16.33	8.17		24.50	65.35	73.51
Total	794.61	3.58	8.70	789.49	175.02	43.25	7.98	210.29	579.20	619.59
Previous Year	794.61	-	-	794.61	126.53	48.49	-	175.02	619.59	668.08

Note : Property, Plant and Equipment

Name of Assets					Depreciation and Amortization				Net Block	
	As on 01/04/2025	Addition	Deduction	As on 31/03/2026	As on 01/04/2025	for the year	Deduction	As on 31/03/2026	As on 31/03/2026	As on 31/03/2025
I. Property, Plant and Equipment										
Land and Buildings*	561.07			561.07	71.82	23.83		95.64	465.42	489.25
Furniture and Fixtures	7.10		-	7.10	4.18	0.76		4.94	2.16	2.92
Vehicles	114.19	114.64	57.68	171.16	96.64	23.32	47.11	72.85	98.30	17.55
Computers and Data processing units	10.97	5.09		16.06	10.42	1.88		12.30	3.76	0.55
Office Equipment	6.31	0.41		6.72	2.73	1.62		4.34	2.38	3.58
Lease Hold Improvements	89.85			89.85	24.50	8.17		32.67	57.18	65.35
Total	789.49	120.13	57.68	851.95	210.29	59.56	47.11	222.75	629.20	579.20
Previous Year	794.61	3.58	8.70	789.49	175.02	43.25	7.98	210.29	579.20	619.59

Notes:

1. The Vehicles are hypothecated against Secured Loans. Charge has been created against Vehicles amounting for Rs. 13,290 thousands with the Bank.
2. The Building is hypothecated against Secured Loans. Charge has been created against Building amounting for Rs. 41,200 thousands with the Bank.

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Trade Receivables ageing schedule as at 31 March 2026

(Rs in Lakhs)

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years
Undisputed Trade receivables-considered good	2,277.38	108.49	174.84	106.27	29.63
Undisputed Trade Receivables-considered doubtful	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	74.64
Disputed Trade Receivables considered doubtful	-	-	-	-	-
Total					2,771.24

Trade Receivables ageing schedule as at 31 March 2025

(Rs in Lakhs)

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years
Undisputed Trade receivables-considered good	1,171	114	154	70.19	8.81
Undisputed Trade Receivables-considered doubtful	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	74.64	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-
Total					1,592.56

Trade Receivables ageing schedule as at 31 March 2024

(Rs in Lakhs)

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years
Undisputed Trade receivables-considered good	758.06	153.29	166.15	-	-
Undisputed Trade Receivables-considered doubtful	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-
Total					1,077.50

Note: - i) There are no unbilled and not due trade receivables for the period/year disclosed above.
ii) Where no due date of payment are specified, period are given from the date of transactions.

Suma



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13 STATEMENT OF NON-CURRENT INVESTMENTS AS RESTATED (Rs in Lakhs)

Particulars	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
Deposits with original maturity for more than 12 months	9.83	63.32	17.23
Total	9.83	63.32	17.23

14 STATEMENT OF DEFERRED TAX ASSETS AS RESTATED (Rs in Lakhs)

Particulars	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
Opening Balance(Net)	40.77	38.77	37.36
Difference in Depreciation as per Companies Act,2013 and as per Income Tax Act,1961	9.77	-0.47	(0.34)
On account of expenses disallowed as per Income Tax Act,1961	1.12	2.46	1.76
Total	51.67	40.77	38.77

15 STATEMENT OF LONG-TERM LOANS & ADVANCES AS RESTATED (Rs in Lakhs)

Particulars	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
Capital Advances	0.26	-	-
Total	0.26	-	-

16 STATEMENT OF OTHER NON CURRENT ASSETS AS RESTATED

Particulars	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
Unsecured, Considered goods			
Rental Deposits	49.00	41.50	40.70
Security Deposit	4.31	8.08	7.99
EMD	4.83	6.41	47.10
Total	58.14	55.99	95.79

17 STATEMENT OF INVENTORIES AS RESTATED (Rs in Lakhs)

Particulars	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
(Valued at lower of cost and net realizable value, unless stated other wise)			
Raw materials	683.34	414.97	523.26
Work-in-progress	170.42	49.15	102.78
Finished goods	12.56	-	31.71
Total	866.31	464.12	657.74

18 STATEMENT OF TRADE RECEIVABLES AS RESTATED (Rs in Lakhs)

Particulars	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
Unsecured, considered good	2,771.24	1,592.56	1,077.50
Unsecured, considered doubtful	-	-	-
Less: Allowance for doubtful debts	-	-	-
Total	2,771.24	1,592.56	1,077.50



19 STATEMENT OF CASH & CASH EQUIVALENTS AS RESTATED

(Rs in Lakhs)

Particulars	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
(i) Balances with Banks			
In current accounts	-	-	-
Fixed deposits with maturity of less than 3 months*	214.80	-	-
(ii) Cash on hand	0.05	0.05	1.96
(iii) Other Bank balances:			
a) Fixed deposit with maturity for more than 3 months but less than 12 months from balance sheet date*	114.28	183.44	22.66
b) Bank Over Draft	-	-	39.48
Total	329.13	183.49	64.11

* The terms deposits amounting Rs. 8.86 lakhs for the given period are pledged with Banks against Bank Guarantee.

20 STATEMENT OF SHORT TERM LOANS AND ADVANCES AS RESTATED

(Rs in Lakhs)

Particulars	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
Unsecured, considered good			
Loans and Advances to employees	10.53	5.68	3.32
Advances paid to Suppliers	25.38	16.14	16.23
Total	35.91	21.82	19.55

21 STATEMENT OF OTHER CURRENT ASSETS AS RESTATED

(Rs in Lakhs)

Particulars	As on 31-03-2026	As on 31-03-2025	As on 31-03-2024
Due from Revenue Authorities	-	-	5.74
Prepaid expenses	5.15	3.30	3.93
Income tax asset	-	-	-
Total	5.15	3.30	9.67

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Skyltech Infinite Platform Ltd
Bangalore



SKYTECH INFINITE PLATFORM LIMITED
(Formerly known as SKYTECH INFINITE PLATFORM PRIVATE LIMITED)
(CIN: U51506KA2009PLC049970)
(Address: No. 229/3, Oil Mill Compound, Oil Mill Road Saitpalya, Lingarajapuram, Bangalore 560084)

22 STATEMENT OF REVENUE FROM OPERATIONS AS RESTATED

(Rs in Lakhs)

Particulars	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Domestic			
Sale of Products	4,826.87	4,257.68	4,230.81
Sale of Services	333.19	229.21	173.97
Export			
Sale of Products	4.34	24.44	8.08
Sale of Services	0.10	2.68	-
Total	5,164.50	4,514.01	4,412.85

23 STATEMENT OF OTHER INCOME AS RESTATED

(Rs in Lakhs)

Particulars	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Interest income	28.06	6.80	1.84
Gain on sale of PPE	21.07	-	-
Other non-operating income	0.47	-	0.16
Total	49.60	6.80	2.00

24 STATEMENT OF PURCHASE OF MATERIALS AS RESTATED

(Rs in Lakhs)

Particulars	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Raw Material			
Opening stock	414.97	523.26	616.51
Purchases	3,829.98	2,507.31	3,033.09
Direct Expenses	55.03	344.20	71.67
Less : Closing stock	683.34	414.97	523.26
Total	3,616.64	2,959.80	3,198.01

25 STATEMENT OF CHANGES IN INVENTORIES AS RESTATED

(Rs in Lakhs)

Particulars	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Inventories at the beginning of the year:			
Work-in-progress	49.15	102.78	39.55
Finished goods	-	31.71	138.59
Inventories at the close of the year:			
Work-in-progress	170.42	49.15	102.78
Finished goods	12.56	-	31.71
Total	-133.83	85.34	43.65

26 STATEMENT OF EMPLOYEE BENEFITS EXPENSES AS RESTATED

(Rs in Lakhs)

Particulars	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Salaries and wages	636.27	560.35	535.79
Staff welfare expenses	43.42	41.11	34.55
Gratuity Expense(Refer Note No. 40)	41.53	18.05	9.10
Leave encashment	15.78	-	-
Contributions to ESI	0.38	0.50	1.06
Contributions to Provident fund	18.06	17.83	17.11
Total	755.44	637.84	597.61



27 STATEMENT OF OTHER EXPENSES AS RESTATED

(Rs in Lakhs)

Particulars	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Power, Water and Fuel	3.47	2.64	2.63
Insurance	1.26	2.01	1.50
Freight and forwarding	45.68	43.40	50.18
Communication expenses	12.36	8.78	9.56
Rates & Taxes	13.60	3.28	8.80
Bad Debts	4.02	4.53	54.19
Legal and professional charges	20.68	5.52	1.76
Payments to auditor(refer note 32)	13.25	6.25	6.25
Donations and contributions	-	0.20	0.20
Rent	53.79	37.27	33.81
Miscellaneous expenses	5.22	0.12	0.42
Stamp duty for Increase in authorised capital	-	11.65	-
Travelling and conveyance	53.87	72.37	72.12
Printing and stationery	3.32	0.08	2.59
Hire charges	-	0.57	0.20
Office expenses	18.86	16.02	12.30
Building Repairs & Maintenance	-	1.28	0.64
Computer Repairs & Maintenance	-	-	0.19
Vehicle Repairs & Maintenance	0.41	1.43	2.24
Late Delivery Charges	3.27	0.26	5.29
Loss of derecognition of fixed asset	-	0.72	-
Sitting Fees to Directors	2.40	-	-
CSR Expenses	6.14	-	-
Total	261.58	218.36	264.86

28 STATEMENT OF DEPRECIATION AND AMORTISATION EXPENSES AS RESTATED

(Rs in Lakhs)

Particulars	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Depreciation on property, plant and equipment (owned assets)	51.39	35.09	40.32
Depreciation on property, plant and equipment (leased assets)	8.17	8.17	8.17
Total	59.56	43.25	48.49

29 STATEMENT OF FINANCE COSTS AS RESTATED

(Rs in Lakhs)

Particulars	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Interest Expense on			
Term Loans	26.41	33.09	40.02
Overdraft	29.50	13.48	9.39
Bank Guarantee charges	1.84	4.59	-
LC discounting charges	5.91	12.42	1.69
Other Borrowing Costs	4.51	4.13	7.60
Net gain/loss on foreign currency transactions and translation	0.04	0.12	0.00
Total	68.22	67.82	58.70

30 STATEMENT OF TAX EXPENSES

Particulars	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Current Tax	176.91	138.99	69.86
Deferred Tax	-10.90	-2.00	-1.41
Total	166.01	136.99	68.44

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Skytech Infinite Pvt. Ltd.
Bangalore



31 Earning per share as restated

	(Rs in Lakhs)		
	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Particulars			
Profit for the year (Rs in lakhs)	420.47	371.41	115.00
Weighted average number of equity shares	68,75,000	68,75,000	6,25,000
Weighted Average Number of shares (Post Bonus with retrospective effect) #	68,75,000	68,75,000	68,75,000
Earnings Per Share (Rs)	6.12	5.40	21.61
Earning Per Share (Rs) - (Post Bonus with retrospective effect)	6.12	5.40	1.96
Face value per equity share (Rs)	10.00	10.00	10.00

32 Auditors' Remuneration as restated

	(Rs in Lakhs)		
	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Particulars			
Payments to auditor as			
As Auditor			
- Statutory Audit	4.00	4.00	4.00
- Tax audit	2.25	2.25	2.25
- Others	7.00	-	-
Total	13.25	6.25	6.25

33 Contingent Liabilities and Commitments

	(Rs in Lakhs)		
	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Particulars			
a) Contingent Liabilities			
i) Bank Guarantees	90.62	259.06	20.95
Total	90.62	259.06	20.95

i) The Company has availed the above mentioned bank guarantees from the PNB Bank in respect of performance obligation of various debtors as per the annexure to this note

34 Micro and Small Enterprise

	For the year ended 31-03-2026		For the year ended 31-03-2025		For the year ended 31-03-2024	
Particulars	Principal	Interest	Principal	Interest	Principal	Interest
Amount Due to Supplier	595.14	-	335.72	-	576	-
Principal amount paid beyond appointed date	-	-	-	-	-	-
Interest due and payable for the year	-	-	-	-	-	-
Interest accrued and remaining unpaid	-	-	-	-	-	-

35 Earnings in Foreign Currencies as restated

	(Rs in Lakhs)		
	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Particulars			
Export of Goods calculated on FOB basis	4.44	27.14	8.08
Total	4.44	27.14	8.08

36 Expenditure made in Foreign Currencies

The company has incurred expenditure in foreign currency towards of Import of Raw Materials amounting to Rs. 0.34 lakhs for the year 2025-26

37 Related Party Disclosure as restated

(i) Name of related parties and description of relationship

Name of related party	Description of relationship
Suma Deiveekan	Director
Paramashivam Deiveekan	Managing Director
Leo Antony	Non Executive Director (w e f 02/12/2024) and resigned w e f 08/09/2025
Bimil Kurikilankattu Scaria	Chief Financial Officer (w e f 03/02/2025)
Harish Kumar Sreekantan	Company Secretary (w e f 03/02/2025)
Venunuddala Vivek Reddy	Independent Director (w e f 15/03/2024)
Raghu Vamsi Alampalli	Independent Director (w e f 06/02/2025)
Ramaprasad Bellur Kumar	Non Executive Director (w e f 23/09/2025)

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(ii) Related Party Transactions

(Rs in Lakhs)			
Particulars	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Remuneration to Directors			
- Suma Deiveekan	22.40	23.31	22.58
- Paramashivam Deiveekan	32.02	34.99	33.84
- Leo Antony	12.00	8.00	-
Sitting fees to Directors			
- Venumuddala Vivek Reddy	1.10	-	-
- Raghu Vamsi Alampalli	1.00	-	-
- Ramaprasad Bellur Kumar	0.30	-	-
Salary paid to KMP			
- Bindu Kurikilankattu Scaria	20.00	2.70	-
- Harish Kumar Sreekanthan	16.05	2.95	-
Loan Repaid during the year			
- Suma Deiveekan	1.60	45.52	24.70
- Paramashivam Deiveekan	35.83	16.82	89.98
Loan taken during the year			
- Suma Deiveekan	50.75	42.30	6.33
- Paramashivam Deiveekan	30.00	1.84	82.20

(iii) Related Party Balances

Related Party Balances		(Rs in Lakhs)		
Particulars	Relationship	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Loan from directors				
- Suma Deiveekan	Director	49.36	0.22	3.44
- Paramashivam Deiveekan	Managing Director	0.75	6.58	21.56

38 Ratio Analysis as restated

Particulars	Numerator/Denominator	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024	Change in % between FY 25 & FY 26	Change in % between FY 25 & FY 24
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	1.65	1.89	1.69	(12.67%)	11.41%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Equity}}$	0.49	0.36	0.35	33.72%	2.65%
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Interest + Installments}}$	4.45	4.66	2.67	(4.65%)	74.54%
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	22.11%	25.07%	12.17%	(11.82%)	106.01%
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	5.24	5.43	4.46	(3.56%)	21.61%
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Account Receivable}}$	2.37	3.38	3.99	(30.00%)	(15.29%)
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Account Payable}}$	3.50	3.53	3.44	(0.68%)	2.41%
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Net Working Capital}}$	3.92	4.98	6.19	(21.40%)	(19.80%)
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	8.14%	8.23%	3.06%	(1.05%)	168.78%
(j) Return on Capital employed	$\frac{\text{Net Profit}}{\text{Average of Capital Employed}}$	25.45%	33.10%	17.48%	(23.11%)	89.34%
(k) Return on investment	$\frac{\text{Return on Investment}}{\text{Total Investment}}$	9.58%	4.75%	5.87%	101.94%	(19.11%)






Reason for Variation between FY 24 & FY 25

- Debt Service Coverage Ratio is higher in current year due to increase in earnings and repayment of loans
- Return on Equity Ratio is higher due to increase in net profit
- Inventory Turnover Ratio Variance is due to Increase in consumption of opening stock and less purchases of raw materials in current year
- Net profit ratio is higher due to increase in net profit
- Return on capital employed is higher due to increase in earnings
- Return on Investment is higher due to increase in returns

Reason for Variation between FY 25 & FY 26

- Debt Service Coverage Ratio Decrease in DSCR is on account of repayment of loans and increase in net profit compared to previous year
- Debt-Equity Ratio Increased on account of additional taken during the year
- Trade receivables turnover ratio Decreased due to increase in year end receivables for the current year
- Return on Investment Decrease in closing balance on account of realisation of deposits during the current year

39 CSR Expenditure

The Corporate Social Responsibility (CSR) is applicable to our Company from F Y 2025-26 onwards. However, the requirement for constitution of Corporate Social Responsibility Committee under sub-section (1) of Section 135 of Companies Act, 2013 is not mandatory to our company as the amount required to be spent by the company under subsection (5) of above Section does not exceed Rupees Fifty Lakh and the functions of such Committee provided under this Section shall be discharged by the Board of the Directors of our Company

(Rs in Lakhs)			
Particulars	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
a) Gross amount required to be spent by the Company during the year	6.14	-	-
b) Amount spent during the year	-	-	-
(i) Construction/acquisition of any assets	-	-	-
(ii) On purpose other than (i) above:	-	-	-
c) Shortfall at the end of the year	6.14	-	-
d) Total of previous year shortfall	6.14	-	-
e) Reason for shortfall			
The unspent CSR amount has contributed towards PM CARES Fund on 29th April 2026			
f) Nature of CSR activities			
(i) PM CARES Fund	-	-	-

40 (a) Defined Contribution Plan as restated

Defined Contribution Plan recognised in the Profit and Loss A/c during the year

(Rs in Lakhs)			
Particulars	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Employers Contribution to Provident Fund	18.06	17.83	17.11

(b) Defined Benefit Plan as restated

Gratuity is an unfunded obligation of the company. The Company has provided for liability of gratuity based on an actuarial valuation under the projected unit credit method. Disclosures required under AS-15: Employee benefits are given below

Change in Present Value of Obligations

(Rs in Lakhs)			
All Figures in INR	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Present Value of Obligation as at the beginning of the year	109.18	99.39	92.41
Liability Transfer In/(Out)	-	-	-
Interest Cost	7.34	7.17	6.86
Past Service Cost	24.49	-	-
Current Service Cost	13.54	11.28	11.56
Benefits paid	-4.38	-8.27	-2.11
Actuarial (gain)/ loss on obligations	-3.84	-0.39	-0.32
Present Value of Obligation as at the end of the year	146.33	109.18	99.39

Change in Fair Value of Plan Assets

(Rs in Lakhs)			
All Figures in INR	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Fair value of plan asset at the beginning of year	-	-	-
Asset Transfer In/ (Out)	-	-	-
Expected Return on Plan A	-	-	-
Employers' Contributions	4.38	8.27	2.11
Benefit Paid	-4.38	-8.27	-2.11
Actuarial Gain / (loss) on Plan Assets	-	-	-
Fair value of plan assets at the end of year	-	-	-

Fair Value of Plan Assets

(Rs in Lakhs)			
All Figures in INR	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Fair value of plan asset at the beginning of year	-	-	-
Asset Transfer In/ (Out)	-	-	-
Actual return on plan assets	-	-	-
Employers' Contributions	4.38	8.27	2.11
Benefits Paid	-4.38	-8.27	-2.11
Fair value of plan assets at the end of year	-	-	-
Unfunded Status	-146.33	-109.18	-99.39
Excess of actual over estimated return on plan assets	-	-	-

Actuarial Gain/Loss Recognised

(Rs in Lakhs)			
Particulars	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Actuarial gain/(loss) for the year - Obligation	3.84	0.39	0.32
Actuarial (gain)/loss for the year - Plan Assets	-	-	-
Total (gain) / loss for the year	-3.84	-0.39	-0.32
Actuarial (gain) / loss recognized in the year	-3.84	-0.39	-0.32
Unrecognized actuarial (gains)/losses at the end of the year	-	-	-

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Amount to be recognized in Balance Sheet and Statements of Profit and Loss

Particulars	(Rs in Lakhs)		
	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Present Value of Obligation as at the end of the year			
Fair Value of Plan Assets as at the end of the year	146.33	109.18	99.39
Unfunded Status			
Unrecognized Actuarial (gains) / losses	-146.33	-109.18	-99.39
Net Asset / (Liability) Recognized in Balance Sheet	-146.33	-109.18	-99.39

Expense Recognized in Statement of Profit and Loss

All Figures in INR	(Rs in Lakhs)		
	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Current Service Cost			
Past Service Cost	13.54	11.28	11.56
Interest Cost	24.49	-	-
Expected Return on Plan Assets	7.34	7.17	-0.86
Net actuarial (gain) / loss recognized in the year	-	-	-
Expenses Recognized in the statement of Profit & Loss	-1.84	-0.39	-0.32
	41.53	18.05	9.10

Reconciliation of Expense in Profit and Loss Statement

All Figures in INR	(Rs in Lakhs)		
	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Present Value of Obligation as at the end of the year			
Present Value of Obligation as at the beginning of the year	146.33	109.18	99.39
Benefit Paid	-109.18	-99.39	-92.41
Actual Return on Assets	4.38	8.27	2.11
Liability Transfer (In)/Out	-	-	-
Expenses Recognised in the Statement of Profit and Loss	-	-	-
	41.53	18.05	9.10

Bifurcation of Present Value of Obligation at the end of the year with respect to provisions of the Companies Act, 2013

All Figures in INR	(Rs in Lakhs)		
	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Current Liability (Amount Due within One Year)			
Non-Current Liability (Amount Due over One Year)	14.64	10.58	9.87
Present Value of Obligation as at the end	131.69	98.60	89.53
	146.33	109.18	99.39

Actuarial Assumptions

Principle actuarial assumptions	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Method of valuation	Projected Unit Credit	Projected Unit Credit	Projected Unit Credit
Retirement Age	58 Years	65 Years	65 Years
Discount rate (per annum)	6.72%	6.72%	7.21%
Salary increase (per annum)	10.00%	10.00%	10.00%
Maximum amount	20 Lakhs	20 Lakhs	20 Lakhs
Mortality	Standard table Indian Assured Lives Mortality (2012-14) Ultimate	Standard table Indian Assured Lives Mortality (2012-14) Ultimate	Standard table Indian Assured Lives Mortality (2012-14) Ultimate

41 Other Statutory Disclosures as per the Companies Act, 2013

(a) Title deeds of Immovable Property not held in name of the Company:

There were no immovable property held by the company, hence the same is not applicable.
The company does not have any Property, Plant and Equipment and hence the same is not applicable.

(b) Loans and Advances given to Related Parties

During the year, the company has not provided / granted any Loans or Advances to Promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are
(a) repayable on demand or
(b) without specifying any terms or period of repayment

(C) Capital-work-in-Progress (CWIP):

There are no Capital work in progress for the current year and preceeding 2 financial years, hence ageing wise disclosure of the same is not applicable.

(d) Intangible assets under development:

There are no intangible assets under development by the company, hence the ageing wise disclosure of the same is not applicable.

(e) Details of Benami Property held:

There were no proceedings that have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder, hence the disclosure is not applicable.



(f) Security of Current Assets Against Borrowings:

The Company has made borrowings from the banks on the basis of security of current assets, and the statements of current assets as required to be filed by the Company with banks and financial institutions are done periodically.

The amounts reported in the monthly returns of inventories and book debts submitted to the banks are generally in agreement with the books of account. Certain differences were noted between the amounts reported in the returns and the corresponding books of account; however, such differences were immaterial and did not have any significant impact on the drawing power or the security cover computed in accordance with the sanctioned.

Period - Bank - Particulars of securities provided	Stock as per books of accounts	Book Debts as per books of accounts	Stock as per Monthly statements	Book Debts as per Monthly statements	Amount of difference - Stock	Amount of difference - Book Debts	Reason for material discrepancies
March 24 - PNB - Book Debts and Stock	657.74	1,077.50	590.14	1,130.47	67.61	-52.97	The difference is due to cutoff, BRS and TDS receivable entries.
March 25 - PNB - Book Debts and Stock	464.12	1,592.56	464.12	1,612.20	-	-19.65	The difference is due to cutoff, BRS and TDS receivable entries.
March 26 - PNB - Book Debts and Stock	866.31	2,768.83	866.31	2,768.79	-	0.04	The difference is due to cutoff, BRS and TDS receivable entries.

(g) Relationship with Struck off Companies

The Company does not have any transactions or relationships with any companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956.

(h) Compliance with number of layers of companies

The company is not a holding company and hence the compliance with number of layers of companies is not applicable.

(i) Compliance with approved Scheme(s) of Arrangements.

There are no any Scheme of Arrangements that has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, hence the disclosure of the same is not applicable.

(j) Details of Crypto Currency or Virtual Currency

Details of Crypto Currency or Virtual Currency: The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year, hence the disclosure of the same is not applicable.

(k) Undisclosed Income

The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income-tax Act, 1961 (such as search or survey or any other relevant provisions of the Income-tax Act, 1961).

(l) Wilful Defaulter

The company is not declared as wilful defaulter by any bank or financial institution or other lender.

(m) Registration of Charges or satisfaction with Register of Companies(ROC)

The Company do not have any registration of charge or satisfaction of charge with Registrar of Companies pending beyond the statutory period.

(n) Utilisation of Borrowed funds and share premium:

(A) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall

(i) 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

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries, hence the disclosure of the same is not applicable.

(B) The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall

(i) 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

(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, hence the disclosure of the same is not applicable.

42. Previous year figures

Previous year figures have been regrouped and recast wherever appropriate and necessary to confirm to current year's classification.

For Ranga & Co
Chartered Accountants
Firm's Registration No. 61304254

K. Sivaguru Prasad Rao
Partner
Membership No. 28116
Place: Bangalore
Date: 18.06.2026
UDIN: 2602811SRKRBQPB7341

For and on behalf of the Board
SKYTECH INFINITE PLATFORM LIMITED

Suma Deiveekan
Director
DIN: 02586858

Place: Bangalore
Date: 18.06.2026

Paramashivam Deiveekan
Managing Director
DIN: 00774083

Place: Bangalore
Date: 18.06.2026

Binil Kurikilankattu Scaria
Chief Financial Officer

Place: Bangalore
Date: 18.06.2026

Harish Kumar Sreekanth
Company Secretary
Membership No. 50028

Place: Bangalore
Date: 18.06.2026



ANNEXURE –VII

Statement of Capitalization, As Restated

(Rs. in Lakhs)

Particulars	Pre-Issue	Post Issue As adjusted with Proposed Issue*
	For the period ended March 31, 2026	
Debt :		
Short Term Debt	650.24	*
Long Term Debt	275.21	*
Total Debt	925.45	*
Shareholders Funds		
Equity Share Capital	687.50	*
Reserves and Surplus	1,214.44	*
Less: Misc. Expenditure	-	*
Total Shareholders' Funds	1,901.94	*
Long Term Debt/ Shareholders' Funds	0.14	*
Total Debt / Shareholders Fund	0.49	*

(*) The corresponding post issue figures are not determinable at this stage pending the completion of public issue and hence have not been furnished.

Notes:

1. Short term Debts represent which are expected to be paid/payable within 12 months and includes installment of term loans repayable within 12 months.
2. Long term Debts represent debts other than Short term Debts as defined above but excludes installment of term loans repayable within 12 months grouped under Short Term Debts.
3. The figures disclosed above are based on restated statement of Assets and Liabilities of the Company as at 31/03/2026.



STATEMENT OF TAX SHELTER AS RESTATED

(Rs in Lakhs)

Particulars	For the year ended 31-03-2026	For the year ended 31-03-2025	For the year ended 31-03-2024
Profit before tax as per books of Accounts (A)	586.49	508.41	203.53
Normal Corporate Tax Rate (B)	25.17%	25.17%	25.17%
Minimum Alternative Tax Rate (C)	0.00%	0.00%	0.00%
Income considered seperately (D)			
Profit on Sale of Assets			
Interest on Deposits	-21.07	-	-
Total Income considered seperately (D)	-28.06	-6.80	-1.84
	-49.14	-6.80	-1.84
Permanent Differences (E)			
Disallowable under section 36			
Disallowable under section 37	-	0.01	0.02
Disallowable under section 40A	11.60	0.92	3.55
Disallowable under section 43B	37.15	9.79	9.10
Disallowable under section 40	60.53	8.49	53.13
Interest U/s 234 A/B/C Debited in Profit and Loss A/c.	-	-	-
Total Permanent Differences (E)	109.28	19.20	65.81
Timing Differences (F)			
Depreciation as per Books of Accounts	59.56	43.25	48.49
Depreciation as per Income tax	-52.46	-45.82	-49.86
Total Timing Differences (F)	7.10	-2.57	-1.37
Income from other Sources (G)	49.14	6.80	1.84
Deduction under Chapter VI A (H)			-
Taxable Income/(Loss)(D + E + F + G -H)	702.87	525.04	267.97
Income Tax on Above	176.91	132.15	67.45
Interest Payable	-	6.84	2.41
Total Provision for Tax as per Restated Financial Statements	176.91	138.99	69.86



ANNEXURE –VI

1) Statement of Accounting & Other Ratios, As per SEBI ICDR

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Total Revenue from Operations (A)	5,164.50	4,514.01	4,412.85
Net Profit as Restated (B)	420.47	371.41	135.09
Add: Depreciation	59.56	43.25	48.49
Add: Finance cost	68.22	67.82	58.70
Add: Income Tax	166.01	136.99	68.44
Less: Other Income	(49.60)	(6.80)	(2.00)
EBITDA - Operating Profit (C)	664.66	612.68	308.72
EBITDA Margin (in %) (C/A)	12.87%	13.57%	7.00%
Net Worth as Restated (D)	1,901.94	1,481.46	1,110.05
Return on Net worth (in %) as Restated (B/D)	22.11%	25.07%	12.17%
Equity Share at the end of year/period (in Nos.) (E)	68,75,000	68,75,000	6,25,000
Weighted No. of Equity Shares (G)	68,75,000	68,75,000	6,25,000
Equity Share at the end of year/period (in Nos.) (F)	68,75,000	68,75,000	68,75,000
- (Post Bonus with retrospective effect)			
Basic & Diluted Earnings per Equity Share (B/G)	6.12	5.40	21.61
- (As per end of Restated period)			
Basic & Diluted Earnings per Equity Share (B/F)	6.12	5.40	1.96
- (Post Bonus with retrospective effect)			
Net Asset Value per Equity share as Restated (D/E)	27.66	21.55	177.61
- (As per end of Restated period)			
Net Asset Value per Equity share (D/F)	27.66	21.55	16.15
- (Post Bonus with retrospective effect)			

Note:-

On July 19, 2024, the Board of Directors approved and allotted bonus shares in the ratio of 10:1 to existing shareholders as of the record date, July 18, 2024.

Accordingly, the issued, subscribed, and paid-up capital rose from 6,25,000 equity shares of ₹10 each to 68,75,000 equity shares of ₹10 each.

EBITDA Margin = EBITDA/Total Revenue from Operations

Earnings per share (₹) = Profit available to equity shareholders / Weighted No. of shares outstanding at the end of the year

Earnings Per Share calculation are in accordance with Accounting Standard 20- Earnings Per Share, notified under the Companies (Accounting Standards) Rules 2021, and as amended from time to time.

Return on Net worth (%) = Restated Profit after taxation / Net worth x 100

Net Worth = Equity Share Capital + Reserve and Surplus (including P&L surplus) - Revaluation Reserve, If any

Net asset value/Book value per share (₹) = Net worth / No. of equity shares outstanding at the end of FY

The Company does not have any revaluation reserves or extra-ordinary items.

The figures disclosed above are based on the Restated Financial Statements of the Company

