ObjectOne Information Systems Ltd.

Date: 30.05.2025

To
BSE Limited,
P.J. Towers,
Dalal Street,
Mumbai – 400001

Dear Sir/Madam,

Code No.535657/ ObjectOne Information Systems Limited

Sub: Outcome of Board Meeting under regulation 30 read with regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- outcome of Board Meeting held on 30.05.2025.

Ref: Company's letter dated 22.05.2025.

The Board of Directors of the company at its meeting held on 30.05.2025 inter-alia transacted the following business;

1. Approved the Audited Financial Results of the Company for the quarter and year ended 31st March, 2025 as recommended by the Audit Committee at its meeting held on 30.05.2025.

The meeting of Board of Directors commenced at 4.30 PM and concluded at 7.00 p.m.

Thanking you.

Yours sincerely,

For ObjectOne Information Systems Limited

ObjectOne Information Systems Ltd. Hyderabad

Ravi Shankar Kantamneni
Managing Director
DIN: 00272407

K Ravi Shankar
Digitally signed by K Ravi Shankar
Date: 2025.05.30 19:02:50 +05'30'

8-3-988/34/7/2, Kamalapuri Colony, Srinagar Colony Main Road, Hyderabad - 500 073. Ph : 040-23757192, 23757193,
E-mail : accountsone@objectinfo.com, CIN No: L31300TG1996PLC023119

ObjectOne Information Systems Limited
CIN No: L31300TG1996PLC023119
Regd. Office: 8-3-988/34/7/2/1&2, Kamalapuri Colony, Srinagar Colony Main Road
Hyderabad - 500 073

Statement of Audited Results for the Quarter and Period ended 31-03-2025

Rupees in lacs

S.No	Particulars	Quarter Ended		Year Ended	
		3/31/2025	12/31/2024	3/31/2025	3/31/2024
	(Refer Notes Below)	(Audited)	(Un-Audited)	(Audited)	(Audited)
1	Total Income from Operations	513.55	402.25	1828.61	2058.11
2	Net Profit/Loss for the period (before Tax, Exceptional items and Extraordinary items)	34.07	41.36	132.61	-140.63
3	Net Profit/(Loss) for the period before tax(after Exceptional items and Extraordinary items)	34.07	41.36	132.61	-34.32
4	Net Profit/(Loss) for the period (after Tax, Exceptional items and Extraordinary items)	23.93	26.97	84.04	-23.86
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income (after tax))	23.93	26.97	84.04	-23.86
6	Equity Share Capital	105.12	105.12	105.12	105.12
7	Reserves (excluding revaluation reserve) as shown in the Audited Balance Sheet of the previous year	0.00	0.00	0.00	0.00
8	Earnings per equity share - (for Continuing and discontinued Operation)				
	(a) Basic	0.23	0.26	0.80	-0.23
	(b) Diluted	0.23	0.26	0.80	-0.23

Notes :

1	The above audited financial results for the quarter and period ended 31st March, 2025 were taken on record at the meeting of the Board of Directors held on 30th May 2025 after being reviewed and recommended by the Audit Committee
2	The figures for the previous period/year have been regrouped/reclassified, wherever necessary
3	The Company operates in a single segment i.e. IT/ITES

By Order of the Board
For ObjectOne Information Systems Ltd

K. Ravi Shankar
Managing Director
DIN :0272407

PLACE: HYDERABAD
DATE : 30-05-2025

K Ravi Shankar
Digitally signed by K Ravi Shankar
Date: 2025.05.30 19:03:19 +05'30'

ఆబ్జెక్ట్ వన్ ఇన్ఫర్మేషన్ సిస్టమ్స్ లిమిటెడ్

CIN No: L31300TG1996PLC023119

రిజిస్టర్డ్ ఆఫీస్: 8-3-988 / 34/7/2/1 & 2, కమలాపురి కాలనీ, శ్రీనగర్ కాలనీ మెయిన్ రోడ్

హైదరాబాద్- 500 073

ఆడిటెడ్ ఫలితాల సారాంశం 31 మార్చ్, 2025తో ముగిసిన త్రైమాసికం/ ముగిసిన కాలానికి

రూపాయలు లక్షల్లో

S.No	వివరాలు	ముగిసిన త్రైమాసికం		ముగిసిన సంవత్సరానికి	
		3/31/2025	12/31/2024	3/31/2025	3/31/2024
	(Refer Notes Below)	ఆడిటెడ్	అస్-ఆడిటెడ్	ఆడిటెడ్	ఆడిటెడ్
1	ఆపరేషన్ల నుండి పూర్తి ఆదాయం	513.55	402.25	1828.61	2058.11
2	కాలవ్యవధి కొరకు నికర లాభం/(నష్టం) (పన్ను, మినహాయింపుగల మరియు/లేదా అసాధారణ ఐటెంలకు ముందు)	**34.07**	**41.36**	**132.61**	**-140.63**
3	పన్నుకు ముందు కాలవ్యవధి కొరకు నికర లాభం/(నష్టం) (మినహాయింపుగల మరియు/లేదా అసాధారణ ఐటెంల తరువాత)	**34.07**	**41.36**	**132.61**	**-34.32**
4	పన్ను తరువాత కాలవ్యవధి కొరకు నికర లాభం/(నష్టం) (మినహాయింపుగల మరియు/లేదా అసాధారణ ఐటెంల తరువాత)	**23.93**	**26.97**	**84.04**	**-23.88**
5	కాలవ్యవధి కొరకు పూర్తి సమగ్ర ఆదాయం (కాలవ్యవధి కొరకు కంప్రైసింగ్ లాభం/(నష్టం) (పన్ను తరువాత) మరియు ఇతర సమగ్ర ఆదాయం (పన్ను తరువాత)	23.93	26.97	84.04	-23.88
6	ఈక్విటీ వాటా మూలధనం	**105.12**	**105.12**	**105.12**	**105.12**
7	రిజర్వులు (గత సం|| యొక్క ఆడిట్ చేసిన బ్యాలెన్స్ షీట్ లో చూపినట్లు రివ్యాల్యూవేషన్ రిజర్వులు మినహాయించి)	**0.00**	**0.00**	**0.00**	**0.00**
8	వాటా ఒక్కింటికి రాబడి (అసాధారణ ఐటెంల తరువాత) (రూ. 10/- చొప్పున)				
	(ఎ) బేసిక్ (రూ.లలో)	**0.23**	**0.26**	**0.80**	**-0.23**
	(బి) డైల్యూటెడ్ (రూ.లలో)	**0.23**	**0.26**	**0.80**	**-0.23**

గమనిక :

1	సెబీ (లిస్టింగ్ & అదర్ డిస్క్లోజర్ రిక్వైర్మెంట్స్) రెగ్యులేషన్స్, 2015 యొక్క రెగ్యులేషన్ 33 క్రింద స్టాక్ ఎక్స్చేంజిలతో దాఖలు చేయబడిన త్రైమాసిక ఆర్థిక ఫలితాల యొక్క వివరణాత్మక ఫార్మాట్ యొక్క సారాంశం పై విధంగా ఉన్నది. త్రైమాసిక ఆర్థిక ఫలితాల పూర్తి వివరాలు స్టాక్ ఎక్స్చేంజిల వెబ్ సైట్లు: www.bseindia.com మరియు కంపెనీ యొక్క వెబ్ సైట్: www.objectinfo.com పై అందుబాటులో ఉంటాయి.
2	మునుపటి కాలం / సంవత్సరానికి సంబంధించిన గణాంకాలు అవసరమైన చోట తిరిగి సమూహం చేయబడ్డాయి / తిరిగి వర్గీకరించబడ్డాయి
3	కంపెనీ ఒకే విభాగంలో అంటే IT/ITESలో పనిచేస్తుంది

స్థలం: హైదరాబాద్
తేదీ : 30-05-2025

బోర్డు ఉత్తర్వుల మేరకు
ఆబ్జెక్ట్ వన్ ఇన్ఫర్మేషన్ సిస్టమ్స్ లిమిటెడ్ కోసం

కె. రవిశంకర్
మేనేజింగ్ డైరెక్టర్
DIN : 00272407

K Ravi Shankar

Digitally signed by K Ravi Shankar
Date: 2025.05.30 19:03:43 +05'30'

ObjectOne Information Systems Limited

CIN No: L31300TG1996PLC023119

Regd. Office: 8-3-988/34/7/2/1&2, Kamalapuri Colony, Srinagar Colony Main Road

Hyderabad - 500 073

Statement of Audited Results for the Quarter and for the year ended 31-03-2025

Rs. In lakhs

S.No	Particulars	Quarter Ended			Year Ended	Year Ended
		3/31/2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from Operations	502.11	393.97	508.88	1802.41	2040.85
2	Other Income	11.44	8.28	7.51	26.20	17.26
3	**Total Income (1+2)**	**513.55**	**402.25**	**516.39**	**1828.61**	**2058.11**
4	**EXPENSES**					
	(a)Change in inventories of Finished Goods, Stock in trade and work in progress	69.40	-1.93	-9.59	79.79	-5.72
	(b)Employee benefit expenses	134.47	168.92	154.84	637.30	614.66
	(c) Finance Cost	18.73	0.42	4.95	22.56	11.88
	(d)Depreciation and Amortization expenses	17.58	12.37	10.95	54.63	32.35
	(e)Other expenses	239.30	181.11	659.97	901.72	1545.57
	Total Expenses	**479.48**	**360.89**	**821.12**	**1696.00**	**2198.74**
5	**Net Profit (before Tax, Exceptional items)**	**34.07**	**41.36**	**-304.73**	**132.61**	**-140.63**
6	Exceptional items	0.00	0.00	0.00	0.00	106.31
7	**Profit/(Loss) before tax (5-6)**	**34.07**	**41.36**	**-304.73**	**132.61**	**-34.32**
8	**Tax Expense**					
	(a) Current Tax	7.45	15.48	-57.08	28.97	0.00
	(b)Deferred Tax	-1.25	-1.09	-8.83	-5.32	-12.20
	(c) Previous Year tax	3.93	0.00	1.76	24.91	1.76
	Total Tax Expenses	**10.14**	**14.39**	**-64.15**	**48.57**	**-10.44**
9	**Net Profit After tax (7-8)**	**23.93**	**26.97**	**-240.58**	**84.04**	**-23.88**
10	Other Comprehensive Income (Net of Tax)	0.00	0.00	0.00	0.00	0.00
	(a) Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
	(b) Items that will not be reclassified to Profit or Loss	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	(c) Current Investments that will be valued at fair value	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	(d) Income tax relating to items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
11	**Total Comprehensive Income for the Period (9+10)**	**23.93**	**26.97**	**-240.58**	**84.04**	**-23.88**
12	Paidup Equity Share Capital (face value Rs. 10/- each)					
	No of shares in lacs	**105.12**	**105.12**	**105.12**	**105.12**	**105.12**
13	Other Equity	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
14	Earnings per Equity Share - Basic and Diluted Rs.	**0.23**	**0.26**	**-2.29**	**0.80**	**-0.23**

Notes :

1	The company adopted the Indian Accounting standards (Ind AS) from 01.04.2017 and accordingly these results have been prepared in recognition and measurent principles laid down in the Ind AS- 34 "Interim Financial Reporting" prescribed under Section 133 of Companies relevant rules issued thereunder and other accouting propouncements generally accepted in India. The finanacial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of IND AS 34.
2	The above results have been reviewed by the Audit Committee at its meeting held on May 30th, 2025 and approved by the Board of Directors of the Company at its meeting held on May 30th, 2025. The Statutory Auditors have submitted Audit Report on the Audited Financial Results for Quarter and Year ended March 31st, 2025.
3	The figures for the previous period/year have been regrouped/reclassified, wherever necessary
4	The company operates in a single segment i.e. IT/ITES

By Order of the Board
For ObjectOne Information Systems Ltd

ObjectOne Information Systems Ltd. Hyderabad

K. Ravi Shankar
Managing Director
DIN :0272407

PLACE: HYDERABAD
DATE : 30-05-2025

K Ravi Shankar

Digitally signed by K Ravi Shankar
Date: 2025.05.30 19:04:04 +05'30'

Objectone Information Systems Limited
Reg. Off: 8-3-988/34/7/2/1&2, Kamalapuri Colony
Sringar Colony, Hyderabad - 500073

Balance Sheet as at March 31, 2025

Rs. In lakhs

	Particulars	As at 31.03.2025	As at 31.03.2024
I	**ASSETS**		
	Non-current assets		
	(a) Fixed assets		
	Tangiable Assets	234.44	121.33
	In Tangible Assets	569.17	569.80
	Right of use Asset	110.79	123.46
	(b) Goodwill on consolidation*		
	(c)Non-current investments	0.00	0.00
	(d) Trade Receivables	41.70	53.94
	(e) Deferred tax assets (net)	53.96	48.64
	(f) Long-term loans and advances	0.00	0.00
	(g) Other non-current assets	19.50	23.75
	Sub-total - Non-Current assets	1029.56	940.92
	Current assets		
	(a) Current investments	0.00	0.00
	(b) Inventories	221.23	301.02
	(c) Trade receivables	61.10	287.90
	(d) Cash and cash equivalents	110.92	121.61
	(e) Bank Balances other than above	421.90	76.28
	(g) Current Tax Assets (Net)	106.59	137.40
	(h) Other current assets	131.55	133.26
	Sub-total - Current assets	1053.28	1057.47
	TOTAL - ASSETS	**2082.84**	**1998.39**
II	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share capital	1051.19	1051.19
	(b) Reserves and surplus	574.94	490.90
	(c) Money received against share warrants	0.00	0.00
	Sub-total - Shareholders* funds	*1626.13*	*1542.09*
2	**Share application money pending allotment**	0.00	0.00
3	**Minority interest***	0.00	0.00
4	**Non-current liabilites**		
	(a) Long-term borrowings	22.11	22.11
	(b) Lease Liabilities	120.16	124.26
	(c) Trade Payables	0.07	60.60
	(d) Deferred tax liabilities (net)	0.00	0.00
	(e)Other long-term liabilities	0.00	0.00
	(f) Long-term provisions	100.88	93.12
	Sub-total - Non-current liabilities	243.23	300.09
5	**Current liabilities**		
	(a) Short-term borrowings	50.25	12.73
	(b) Lease Liabilities	3.42	2.48
	(c) Trade payables	46.47	65.16
	(d) Other Financial Liabilities	0.00	0.00
	(e)Other current liabilities	17.36	12.15
	(f) Short-term provisions	50.02	44.57
	Current Tax Liabilities	45.98	19.12
	Sub-total - Current liabilities	213.49	156.21
	TOTAL-EQUITY AND LIABILITIES	**2082.84**	**1998.39**

PLACE: HYDERABAD
DATE : 30-05-2025

By Order of the Board
For ObjectOne Information Systems Ltd

K Ravi Shankar
Managing Director
DIN :0272407

K Ravi Shankar
Digitally signed by K Ravi Shankar
Date: 2025.05.30 19:04:29 +05'30'

OBJECTONE INFORMATION SYSTEMS LIMITED		
Statement of Cash flow for the Year ended 31st March 2025		
		Rs. In lakhs
Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
A. Cash flow from operating activities		
Profit / (Loss) before tax	132.61	-34.32
Adjustments to reconcile profit before tax to net cash from / (used in) operating activities.	0.00	0.00
Depreciation on property, plant and equipment	54.63	32.35
Finance income (including fair value change in financial instruments)	-20.91	-14.47
Finance costs (including fair value change in financial instruments)	22.56	11.88
Profit on sale of Asset	-2.03	-2.54
(Gain)/loss on sale of Investment	-	-
Other adjustments (Ind AS)	-	-
Less: Profit on loss on fixed assets	-	-
Operating Profit before working capital changes	186.85	-7.10
Working capital adjustments	-	-
Decrease/ (increase) in Trade and Other Advances	30.81	38.47
Decrease/ (increase) in Inventory	79.79	386.70
Increase/ (decrease) in Trade Payables	-79.22	36.47
(Increase) / decrease in Trade Receivables	239.04	-274.91
(Decrease)/ increase in Long Term Provisions	7.76	38.86
Decrease/ (increase) in other Current assets	1.71	-32.67
(Decrease)/ increase in Short Term Provisions	32.30	-43.62
Decrease/ (increase) in other Non Current assets	4.25	-21.85
Decrease/ (increase) in Right of use Asset	-3.16	-126.62
Increase/ (decrease) Other Current Liabilities	5.21	-411.76
Increase/ (decrease) in Short term borrowings	37.53	-54.84
Sub Total	356.02	-465.78
Income tax paid	53.89	1.76
Net cash flows from operating activities (A)	488.98	-474.63
B. Cash flow from investing activities	-	-
Payment for purchase and construction of property, plant and equipment	-162.91	-45.18
Payment for purchase and construction of investment properties	-	-
Payment for purchase and developent of intangible assets	-	-
Purchase of financial instruments	-	-
Acquisition of subsidiaries (net of cash acquired)	-	-
Proceeds from sale of property, plant and equipment	10.50	6.00
Proceeds from sale of financial instruments	-	219.79
Interest received	20.91	14.47
Refund/ (Investment) in bank deposits for more than 3 months	-	-
Loans given	-	-
Repayment of loans given	-	-
Net cash flows from / (used in) investing activities (B)	-131.50	195.08
C. Cash flow from financing activities	-	-
Proceeds from issue of share capital	-	-
Proceeds from unlisted non convertible debentures	-	-
Proceeds from redeemable preference shares	-	-
Proceeds from long term loans and borrowings	-	-1.00
Proceeds from Lease Liabilities	-	126.74
Proceeds from sale of treasury shares	-	-
Proceeds from exercise of share options	-	-
Proceeds from settlement of derivative	-	-
Transaction costs related to loans and borrowings	-	-
Interest payment	-22.56	-11.88
Acquisition of Non-controlling interests	-	-
Repurchase of treasury shares	-	-
Net Cash flows from / (used in) Financing activities (C)	-22.56	113.85
Net increase / (decrease) in cash and cash equivalents (A+B+C)	334.93	-165.70
Opening Balance of Cash	197.89	363.59
Closing Balance	532.81	197.89
Components of Cash and Cash Equivalents	-	-
Cash on Hand	1.54	0.14
Balances with bank in current account	531.27	197.75
Balance at the end of the year	532.81	197.89

PLACE: HYDERABAD
DATE : 30-05-2025

By Order of the Board
For ObjectOne Information Systems Ltd

K. Ravi Shankar
Managing Director
DIN :0272407

K Ravi Shankar

Digitally signed by K Ravi Shankar
Date: 2025.05.30 19:04:54 +05'30'

ObjectOne Information Systems Ltd.

Date: 30.05.2025

To
BSE Limited,
P.J. Towers,
Dalal Street,
Mumbai – 400001

Dear Sir/Madam,

Code No.535657/ ObjectOne Information Systems Limited

Sub: Declaration regarding Auditor's Report with unmodified opinion.
Ref: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations

With reference to the above, we hereby confirm and declare that the Company has received audit report with unmodified opinion for the audited financial results of the Company for the financial year ended March 31, 2025 from the Statutory Auditors. P. Murali & co, Chartered Accountants vide Independent Auditors Report dated 30.05.2025.

Thanking you,

Yours sincerely,

For ObjectOne Information Systems Limited

Ravi Shankar Kantamneni
Managing Director
DIN: 00272407

K Ravi Shankar
Digitally signed by K Ravi Shankar
Date: 2025.05.30 19:05:18 +05'30'

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary			
Add Delete								
1	OBJECTONE INFORMATION SYSTEMS LIMITED	AAACO5480F	RAVI SHANKAR KANTAMNEN	AFJPK0611B	MANAGING DIRECTOR	Any other transaction	Others (Rent etc.,)	2096100.00
2	OBJECTONE INFORMATION SYSTEMS LIMITED	AAACO5480F	RAVI SHANKAR KANTAMNEN	AFJPK0611B	MANAGING DIRECTOR	Any other transaction	Payment of House Rent	698500.00
3	OBJECTONE INFORMATION SYSTEMS LIMITED	AAACO5480F	RAVI SHANKAR KANTAMNEN	AFJPK0611B	MANAGING DIRECTOR	Remuneration		3000000.00
4	OBJECTONE INFORMATION SYSTEMS LIMITED	AAACO5480F	A. RAMAKRISHNA	ADGPA9321F	CHIEF FINANCE OFFICER	Remuneration		720000.00
5	OBJECTONE INFORMATION SYSTEMS LIMITED	AAACO5480F	SYED ARIF HUSSAIN	ATCPH1021R	COMPANY SECRETARY	Remuneration		360000.00
Total value of transaction during the reporting period								

K Ravi Shankar
Digitally signed by K Ravi Shankar
Date: 2025.05.30 19:05:42 +05'30'

ObjectOne Information Systems Ltd. Hyderabad

Details of Impact of Audit Qualification

Whether results are audited or unaudited	Audited	
Declaration of unmodified opinion or statement on impact of audit qualification	Statement on impact of audit qualification	
Auditor's opinion	Disclaimer of opinion	
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		

Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
M/S. P. MURALI & CO	Yes	30-11-2025

Add Delete

K Ravi Shankar
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Date: 2025.05.30 19:06:06 +05'30'

ObjectOne Information Systems Ltd. Hyderabad

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Independent Auditor's Report on Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of
OBJECTONE INFORMATION SYSTEMS LIMITED

Report on the audit of the IND AS Financial Results

Opinion:

We have audited the accompanying financial results of M/s OBJECTONE INFORMATION SYSTEMS LIMITED (the company) for the quarter ended 31st March, 2025 and the year-to-date results for the period from 1st April 2024 to 31st March, 2025 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

a. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India of net profit and other comprehensive income and other financial information of the for the quarter ended 31st March, 2025 as well as the year-to-date results for the period from 1st April 2024 to 31st March, 2025

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 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 results 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

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the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter Paragraph

- Actuarial valuation report for the year is not provided for the estimation of the gratuity liability. The absence of such a report raises concerns regarding the accuracy and completeness of the financial disclosures related to gratuity obligations.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the IND AS Financial Results

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial

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reporting process.

Auditor's Responsibility for the audit of IND AS Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results 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 results.

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

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of "the Act", we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

  We have given Unmodified Opinion on the Internal financial Controls of "the company".

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue

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as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The IND AS Financial Results include the results for the quarter ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review by us.

For P Murali & Co.,
Chartered Accountants
Firm's Registration No.: 007257S

P. MURALI & CO. Hyderabad Chartered Accountants

A Krishna Rao
Partner
M.No.: 020085
UDIN:25020085BMILFG1484

Place: Hyderabad
Date: 30-05-2025