

INDEPENDENT AUDITOR'S REPORT

To The Members of J K TECHNOSOFT LIMITED,

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of J K TECHNOSOFT LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of profit and loss, including Other Comprehensive Income, Statement of Changes in Equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act 2013, as amended ("The Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules 2015, as amended, thereof ("IND AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31 2025, its profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the Board's report including Annexures to Board's Report and shareholder information but does not include the consolidated financial statements, standalone financial statements, and our auditor's report thereon. The other information is expected to be made available to us after the date of this Auditor's Report.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

Independent Auditor's Report(standalone) - J K Technosoft Limited FY 2024-25

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When we read the other information identified above, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged With Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud
 or error, design and perform audit procedures responsive to those risks, and obtain audit evidence
 that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a
 material misstatement resulting from fraud is higher than for one resulting from error, as fraud may
 involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal
 control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.



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

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

Report on Other Legal and Regulatory Requirements

- As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order,.
- As required by Section 143(3) of the Act, we report that:
- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid standalone financial statements.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The balance sheet, the statement of profit and loss including other comprehensive income, statement of changes in equity and the statement of cash flow dealt with by this Report are in agreement with the relevant books of account.
- d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rules made thereunder.



- e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls with reference to the financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to the financial statements.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
 - In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 read with Schedule V of the Act.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements. Refer Note 34 to the standalone financial statements.
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - b. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - c. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.



- v. The company has neither declared nor paid any dividend during the year and until the date of this report in compliance with Section 123 of the Act.
- vi. Based on our examination, which includes test checks, the company has used accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tempered and the audit trail has been preserved by the company as per the statutory requirements for records retention.

For S S Kothari Mehta & Co. LLP

Chartered Accountants

Firm's Registration No. 000756N/N500441

Naveen Aggarwal

Partner

Membership No. 094380 Udin: 25094380BMKXHO5277

Place: New Delhi Date: 28th May 2025



Annexure A" to the Independent Auditors' Report

The Annexure as referred in paragraph (1) 'Report on Other Legal and Regulatory Requirements of our independent Auditors' Report to the members of J K TECHNOSOFT LIMITED on the standalone financial statements for the year ended March 31, 2025.

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- (i) In respect of the Company's Property, Plant and Equipment and Intangible Assets:
 - (a) (i)The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right of use assets.
 - (ii) The Company has maintained proper records showing full particulars of intangible assets.
 - (b) Management has decided a phase program for Physical verification of Property, plant and equipment and right of use assets designed to cover all item over a period of 3 years which, in our opinion is reasonable having regard to the size of the company and nature of its assets. However, physical verification was carried out by management during the year. According to the information and explanation given to us, no material discrepancies were noticed on such verification.
 - (c) According to the information and explanation given to us and based on our examination of records, we report that, company is not having any immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favor of the lessee). Accordingly, provision of clause (3)(i)(c) of the order is not applicable.
 - (d) According to the information and explanation given to us and based on our examination of records, the Company has not revalued any of its Property, Plant and Equipment and intangible assets during the year.
 - (e) According to the information and explanation given to us and based on our examination of records, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- (ii)
 (a) The Company does not hold any inventory. Accordingly, provision of clause (3)(ii)(a) of the Order is not applicable.
 - (b) According to the information and explanation given to us and based on our examination of records, the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks and financial institution on the basis of security of current assets. Accordingly, provision of clause (3)(ii)(b) of the Order is not applicable.
- (iii) According to the information and explanation given to us and based on our examination of records, the Company has made investments and not provided any guarantees, loans and advances in the nature of loan, secured or unsecured, to companies, firms, limited liability partnerships and to other parties during the year in respect of which:

Independent Auditor's Report(standalone) - J K Technosoft Limited FY 2024-25

Page 6 | 15 NEW DELF



- (a) During the year the company has not provided any guarantee and secured and unsecured loan. Accordingly reporting under this clause is not applicable.
- (b) In our opinion, the investments made are prima facie, not prejudicial to the Company's interest. Company has not provided any security, loans and advances in the nature of loans, securities to companies, firms, Limited Liability Partnerships, or any other parties.
- (c) The company has not granted any loan or advances in the nature of Loans, Accordingly clause 3(iii) (c) to (f) of the order is not applicable.
- (iv) The company has not given any loan to directors hence provision of Section 185 is not applicable; the company has complied with the provision of section 186 of the companies Act 2013 in respect of investments.
- (v) According to the information and explanations given to us, during the year the Company has neither accepted any deposits from the public nor any deposits are outstanding during the year. There are no deemed deposits under the provisions of Companies Act, 2013 and rules thereunder. Accordingly, the provisions of clause 3 (v) of the Order are not applicable to the Company.
- (vi) In our opinion and according to the information and explanations given to us, the requirement of maintenance of cost records pursuant to Companies (Cost Records and Audit) Rules, 2014 prescribed by the Central Government in terms of sub-section (1) of section 148 of the Companies Act, 2013 are not applicable to the company.
- (vii) (a) According to the information and explanations given to us and on the basis of examination of the records of the Company, undisputed statutory dues including provident fund, employees' state insurance, income-tax, duty of custom, goods and service tax and other statutory dues have generally been regularly deposited with the appropriate authorities though there has been a slight delay in a few cases and further, there are no undisputed statutory dues payable for a period of more than six months from the date they become payable as at March 31, 2025.
 - (b) According to the records and information and explanation given to us, there are no statutory dues referred to in sub-clause (a) above which have not been deposited as on March 31, 2025 on account of disputes as the amount has already been adjusted from the refund (refer note 34)
- (viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- (ix) In our opinion, based on audit procedures and according to information and explanation given to us, the company has not obtained any loans from any lender during the year. Accordingly clause 3(ix)(a) to (f) of the order is not applicable. Further according to the information and explanation given to us, the company has not been declared as wilful defaulter by any bank, financial institution or other lender or government or government authorities.



- (x) (a) According to the information and explanations given to us, the company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year. Hence reporting under clause 3(x)(a) of the Order is not applicable.
 - (b) According to the information and explanation given to us and based on our examination of records, during the year, the company has not made preferential allotment of shares, which is in accordance with the requirements of Section 42 and Section 62 of the Companies Act, 2013 read with Rule 13 of the Companies (Share Capital and Debentures) Rules, 2014. Company has not issued any convertible debentures (fully, partially or optionally convertible) during the year. Hence reporting under clause 3(x)(b) of the Order is not applicable.
- (xi) (a) According to the information and explanation given to us and based on our examination of records, no fraud by the company or on the company has been noticed or reported during the period covered by our audit.
 - (b) According to the information and explanation given to us and based on our examination of records, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
 - (c) According to the information and explanation given to us and based on our examination of record, no whistle blower complaints received by the Company during the year.
- (xii) The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.
- (xiii) All the transactions with related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details of related party transactions have been disclosed in the note no. 37 of standalone financial statements as required by the applicable accounting standard.
- (xiv) (a) According to the information and explanation given to us and based on our examination of records, in our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.
 - (b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date of our report, in determining the nature, timing and extent of our audit procedures.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, clause 3(xv) of the Order is not applicable.
- (xvi) (a)The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable to the company.

(b) According to the information and explanations given to us and based on our examination of the records, the Company has not conducted any Non-Banking Financial or Housing Finance activities. Accordingly, clause 3(xvi)(b) of the Order is not applicable.



(c)According to the information and explanations given to us and based on our examination of the records, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly, clause 3(xvi)(c) of the Order is not applicable.

- (d) There is no core investment company as a part of the group, hence the requirement to report on clause 3(xvi) (d) of the order is not applicable to the Company.
- (xvii) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
- (xviii) There is no resignation of the statutory auditors during the year.
- (xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx) There are no unspent amounts towards Corporate Social Responsibility (CSR). Accordingly, reporting under clause 3(xx)(a) (b) of the Order is not applicable for the year.

For S S Kothari Mehta & Co. LLP

Chartered Accountants

Firm Reg. No:000756N / N500441

Naveen Aggarwal

Partner

Membership No.:094380 Udin: 25094380BMKXHO5277

Place: New Delhi Date: 28th May 2025 NEW DELIN



"Annexure B" to the Independent Auditor's Report of even date on the Financial Statements of J K TECHNOSOFT LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act") as referred to in paragraph 2(f) of 'Report on Other Legal and Regulatory Requirements'

We have audited the internal financial controls with reference to financial statements of J K TECHNOSOFT LIMITED ("the Company") as of March 31, 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control with reference to financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing, prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to financial reporting and their operating effectiveness. Our audit of internal financial controls with reference to financial reporting included obtaining an understanding of internal financial controls with reference to financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system with reference to these reporting.



Meaning of Internal Financial Controls with reference to Financial statement

A company's internal financial control with reference to financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to Financial statement

Because of the inherent limitations of internal financial controls with reference to financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial with reference to financial reporting to future periods are subject to the risk that the internal financial control with reference to financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to the financial statements and such internal financial control with reference to the financial statements were operating effectively as at 31st March, 2025, based on the criteria for internal financial controls with reference to the financial statements established by the company considering the essential components of internal controls stated in guidance note on audit of internal financial controls over financial reporting issued by the Institute of Chartered Accountants of India.

For S S Kothari Mehta & Co. LLP

Chartered Accountants

Firm Reg. No.: 000756N / N500441

Naveen Aggarwal

Partner

Membership No.:094380

Udin: 25094380BMKXHO5277

Place: New Delhi

Date: 28th May 2025

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	Notes	As at March 31, 2025	As at March 31, 2024	As at April 01, 2023
ASSETS				
Non-current assets		896.41	820.15	1,018.15
Property, plant and equipment	40	930000	640.12	1.08
Capital Work in Progress	4a	289.77	474.94	660.11
Right-of-use assets	Ab	796.59	0.74	20.82
Intangible assets	5	116.98	651.30	651.30
httmgble assets under development	5	310.98	931.34	023-39
Financial assets		2,532	46.32	24.32
(i) Investments	- 6	36.32	898.35	514.36
(ii) Other financial assets	g	495.51	308.07	341.89
Deferred tax assets (res)	10	278.10	18.63	744
Other non-current essets	11	0.80	3,216.51	3,232.03
Total Non-current assets		3,110.48	3,510,51	0,634,10
Current assets				
Financial assets	100	200, 123	149.55	83.30
(i) layestments	7	76.17 4,760.78	4530.63	3275.32
(ii) Trade receivables	8		602.23	335.20
(iii) Cash and cash equivalents	12	149.37	7002 23	
(iv) Bank balances other than cash and cash equivalents	13	5,886.91	3,120.44	2,085,19
(v) Other financial assets	9	1,605.14	2,076.99	2,929.95
Other current assets	11	526.35	528.92	882.28
Total Current assets		13004.72	11008.76	9591.24
Yetal assets		16,115,20	14,225.27	12,823,27
EQUITY AND LIABILITIES				
Equity		400.00	870.36	870.36
Equity share capital	14	870.36	11,061.58	9,045.81
Other equity	15	13,398.88	11,931,94	9,916,17
Total equity		14,299.24	14,504,54	34-40-51
Liabilities				
Non-current liabilities				
Financial Liabilities		100000	305.14	475.73
(i) Lesse liabilities	16	108.04	737.79	908.47
Provinces.	17	266.95	1.042.93	1,384,20
Trual Non-current liabilities		874.99	1,042,73	1904.20
Current liabilities				
Financial Limbilities	200	100.00	170.59	146.78
(i) Lease liabilities	10	197.10	170.39	
(ii) Trade payables	19			
 total constanding dues of micro enterprises and small cotorprises; 		37.05	21.96	49.84
- total outstanding dues of creditors		55.39	05.54	27,48
other than orien enterprises and small enterprises;		30,39	17.000	
(m) Other financial liabilities	20	105.89	109.21	103,35
Other current liabilities	21	496.31	101.68	977,43
Provisions	17	69.12	121.56	168.02
Current tax liabilities (Net)	48	9.11	30.26	
Total current liabilities	3.5	970.97	1,250.40	1,522.90
				12,823,27

Material accounting policies & other explanatory information forming part of the financial statement.

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This is the balance sheet referred to in our report of even date

For S S Kothari Mehta & Co. L.L.P.

Chartered Accountants FRN,000756N/N500441

Naveen Aggarwal

Partner M.No. 094380 Place : New Dollo Dote: 38.05.2025 For and on behalf of Board of Directors of

J K Technosoft Limited

Satish Chandra Gupta Partho Pratits Kar Digector DES 01595040

Director DIN: 00508567

M.S. Nathrajon Senior VP Finance Standalone Statement of Profit and Loss for the year ended March 31, 2025

(All amounts in Rs. lacs, unless otherwise stated)

	Particulars	Notes	For the Year ended March 31, 2025	For the Year ended March 31, 2024
I II	Revenue from Operations Other income	22 23	14,691.15 501.89	16,370.02 546.03
Ш	Total income (I + II)		15,193.04	16,916.05
ſV	Expenses			
	Cost of services	24	201502E-003	41.71
	Employee benefits expense	25	10,039.13	11,616.70
	Finance costs	26	46.30	82.10
	Depreciation and amortisation expense	27	- 334.03	411.22
	Other expenses	28	1,889.31	2,304.60
	Total expenses (IV)		12,308,77	14,456,33
y	Profit/(Loss) before tax (III - IV)		2,884.27	2,459.72
VI	Income Tax expense:		727.10	224.25
	(a) Current tax		762.19	647.55
	(b) Deferred tax		34.12 (36.08)	32.34
VII	(c) Income Tax Adjustment Profit/(Loss) for the year (V - VI)	9	2,124.04	1,739.98
VIII	Other comprehensive income			
	Items that will not be reclassified to profit or loss			
	(a) Remeasurements of the defined benefit plans		(16.42)	(24.05)
	(b) Income tax relating to these items		4.13	6.05
	Total other comprehensive (loss)/income		(12.29)	(18.00)
IX	Total comprehensive income for the year {VII+VI	11)	2,111.75	1,721,98
	Earnings per equity share [Face value Rs. 10/- per share	e (P.Y Rs. 10 each)		
	(1) Basic Earning Per Share (in Rs)	29	24.40	19.99
	(2) Diluted Earning Per Share (in Rs)	1,650	20.40	16.94

Material accounting policies & other explanatory information forming part of the financial statement

1 - 44

This is the Statement of profit & loss referred to in our report of even date

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For S S Kothari Mehta & Co. LLP Chartered Accountants FRN.000756N/N500441

Naveen Aggarwal

Partner M.No. 094380 Place: New Delhi Date: 28.05.2025 For and on behalf of Board of Directors of J.K. Technosoft Limited

Satish Chandra Gupta

Director

DIN: 01595040

Director

DIN: 00508567

Partho Protim Kar

M.S. Nataraian Senior VP Finance

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
A. Cash flow from operating activities		
Profit for the year	2884.27	2459.72
Adjustreents for:		
Depreciation and amortisation	134.03	411.22
Employee stock compensation expense	225.55	293.79
Internet paid on lease Hability	35.54	49.57
Interest others Provision for Logan & Advances	10.76	12.58
Experted Credit loss on Trade Receivables	6.37	26.97
Cuin)/Loss on disposal of property, plant and equipment	IIR 56 (1.88)	1.10
Interest income on fixed deposit	(374.68)	(220.77
Interest income on fair valuation of security deposits	(6.98)	(6.53)
Execus provision written back	(9.77)	(62.66)
Distinution in the Value of Investment	53.0	70.00
Discounter in the Value of Investment Willock	(29.08)	
Remeasurement of financial instruments - FVTPL	55.88	(61,70)
Line (Profit) on cale of investments	(35,47)	(4.60)
Dividend of Investment on Share	(0.04)	(4.31)
Operating profit before working capital changes	3221.46	2986.26
Movements in working capitals		
Thorosse)/decrease in trade receivables	(248.73)	(1256.50)
Increase) decrease in other financial assets	830.97	223.03
Increase)/decrease in other assets	2.92	37.95
ncrease/(decrease) in trade payables increase/(decrease) in Provisions	(14.89)	52,94
ncrease) decrease) in Other financial liabilities	(2.32)	(210.41)
horesse (decrease) in Other liabilities	(205.37)	(275,75)
Cash greerated from operations	3444,37	1563.36
Net income tax (paid) / refunds	(744.02)	(176.06)
Net each flow from operating activities (A)	1700.35	1187,32
B. Cash flow from investing activities		
Purchase of property, plant and equipment	(21.45)	(32.20)
Payments for Intangible assets & Intangible assets under development	(655.52)	14.01
Proceeds from disposal of property, plant and equipment	4.35	3.49
Interest iscome on fair value of accurity deposit	6.98	6.53
Investments in flued deposits with bank	(2764.47)	(1035.25)
Loan to Body Corporates including Related Parties		220.00
(Purchase)/Sale of investments	83.71	(92.00)
Dividend Received	0.04	4.21
interest reserved Net each flow from investing activities (B)	(2947.09)	187.16 (723.98)
From Son		
C. Cash flow from financing activities	(206.12)	(196.31)
Payment of lease liability (including interest)		
Net cash flow from / (used in) financing activities (C)	(206.12)	(196.31)
Not cash flow from J (used in) Cash and cash equivalents (A+B+C)	(452.86)	267.03
ash and each equivalents at the beginning of the year	602,23	335.20
Cash and cash equivalents at the end of the year	149.37	602.23
Cash and Cash equivalents comprise: Balances with banks in current accounts	149.37	602.23
HAMADON WITH DURKS IN CUSTOM RECOVERY		600
	149,37	602.23

Material accounting policies & other explanatory information forming part of the financial statement 1-44

Notes:
The above Cash Plow Statement has been prepared under the "Indirect Medicul" as set out in the Indian Accounting Standard (Ind AS 7) "Statement. of Cash Flows'

This is the eash flow statement referred to in our report of even date

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For S S Kethari Melita & Co. LLP WARL MEH)

Chartered Accountants FRY,000756N/N500441

M Naver Aggarwal Partner. M.No. 094380

Place: New Delhi Date: 28.05.2025

For and on behalf of the Board of Directors J K Technosoft Limited

Satish Chandra Gupta

Director IRN: 01595040

M.S. Naturaian Senior VP Finance

Parthe Pratim Kar Director DIN: 00508567

A. Equity share capital

Current Reporting Period	
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Particulars	Balance as at April 1, 2024	Changes in equity share capital due to prior period errors	Restated balance at the beginning of the current period	Changes in equity share capital during the year	Balance as at March 31, 2025
Equity share of Rs. 10 such issued, subscribed and fully paid	559.49		\$59.49	*	359.49
Equity share of Rs. 10 each issued and Rs. 2.5 colled up, subscribed and Pertly poid	310,87	€	330.87	*.	310,87

Proc Reporting Period Particulars	Balance as at April I, 2023	Changes in equity share capital due to prior period errors	Restated balance at the beginning of the current period	Changes in equity share capital during the year	Hadanee as at March 31, 2024
Equity share of Rs. 10 each issued, subscribed and fully paid	559.49		559,49	+	559.46
Equity share of Rs. 10 each issued and Rs. 2.5 called up, subscribed and Partly paid	310,87	2	310,87	-	310.87

Refer note 14 for details

Other equity	8	Items of other Comprehensive Income	Total			
Description	Retained earnings	Securities premium	Share based payment reserves	Remeasurement of Defined benefit liability	10.21	
Balance as at April 1, 2923	7,385.36	688.89	971,57	*	9,045,81	
Profit for the year Options expense recognised during the year Other comprehensive moome for the year (not of tax.)	1,739.96	(a)	293.79	(18.00)	1,739.98 293,79 (18.00	
Balance as at March 31, 2024	9,125,34	688,58	1,265.36	(18.00)	11,061.58	
Optimis expense recognised during the year Optimis expense recognised during the year Other comprehensive income for the year (net of tax)	2,124.04		225.55	(12.29)	2,124,04 225,55 (12,29	
Balance as at March 31, 2025	11,249.38	685,88	1,496,91	(30.29)	13,398,88	

Motorial accounting policies & other explanatory information forming part of the financial statement

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This is the statement of changes in Equity referred to in our report of even date.

For S S Kothari Mehta & Co, LLP

Chartered Accountants PRN.000756N/N500441

MA Naveen Aggarwal Partner

M.No. 094380 Place: New Delhi Delc: 28.05.2025

For and on behalf of Board of Directors of

J K Technosoft Limited

2cam Satish Chandra Gupta

Director

DIN: 01595040

Purthe Pratim Kar

Director

DIN: 00508567

M.S. Natarajan Senior VP Finance

1. Corporate Information

J K Technosoft Limited (CIN - U64202UP1988PLC209717) is a public limited company having its registered office at F-3, Sector 3, Noida, Gautam Buddha Nagar-201301 Uttar Pradesh. The company is a subsidiary of Jaykay Enterprises Limited and it also has its subsidiaries in UK (JK TECH UK LIMITED - 100%), US (JK TECH US INC.- 100%), Bangladesh, (JKT Bangladesh Private Limited- 100%), JKT Europe BV (JKT Netherland-100%). The company is into IT Services (Application Development, Integration & Support, IT Consulting, Mobility, Portal Services, Hyper automation), AI/ML, Data Transformation, Cloud Engineering, Enterprise Solutions (QAD, Progress etc.).

2. Basis of accounting, preparation of Financial Statements and material accounting policies

A. Basis of preparation

(i) Statement of compliance:

These Standalone Ind AS Financial Statements are prepared in accordance with the Indian Accounting standards (Ind AS) as notified by Ministry of corporate affairs under section 133 of the companies act, 2013 ("Act") read with companies (Indian Accounting standard) Rules, 2015 as amended by companies (Indian Accounting standard) (Amendment) Rules, 2016, the relevant provisions of the Act. Accounting policies have been consistently applied except where a newly issued Accounting Standard is initially adopted or a revision to an existing Accounting Standard requires a change in the accounting policy hitherto in use. The Company has prepared these Financial Statements as per the format prescribed in Division II of Schedule III to the Act.

These Standalone Ind AS Financial Statements for the year ended March 31, 2025, are the Company's first Ind AS financial statements. For all periods up to and including the year ended March 31, 2024, the Company prepared its financial statements in accordance with accounting standards notified under the section 133 of the Companies Act 2013, read together with rule 7 of the Companies (Accounts) Rules, 2014 amended time to time.

As these are the Company's first Financial Statements prepared in accordance with Ind AS, the Company has applied, first-time adoption standard (Ind AS 101) of Indian accounting standards an explanation of how the transition to Ind AS has effected the previously reported financial position, financial performance of the Company is provided in note no.39.

(ii) Basis of measurement:

The Financial Statements have been prepared on an accrual basis and a historical cost convention, except for certain financial assets and financial liabilities which are measured at fair values or at amortised cost at the end of each reporting period and defined benefit plans -plan assets and share based payment measured at fair value.



(iii) Classification of current/non-current assets and liabilities:

The Company presents assets and liabilities in the balance sheet based on current/non-current classification. An asset is classified as current when it is:

- i. Expected to be realized or intended to sold or consumed in normal operating cycle.
- ii. Held primarily for the purpose of trading,
- iii. Expected to be realized within twelve months after the reporting period; or
- iv. Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All the other assets are classified as non-current.

A liability is current when:

- i. It is expected to be settled in normal operating cycle.
- ii. It is held primarily for the purpose of trading.
- iii. It is due to be settled within twelve months after the reporting period; or
- iv. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period,

Operating cycle:

The Company present assets and liabilities in the Balance Sheet based on current/non-current classification considering an operating cycle of 12 months being the time elapsed between deployment of resources and the realisation/settlement in cash and cash equivalents there-against

(iv) Functional and presentation currency:

Items included in the Financial Statements of the Company are measured using the currency of the primary economic environment in which the Company operates ('the functional currency'). The Financial Statements are presented in Indian Rupee ('INR'), which is the Company's functional currency, and all the values are rounded off to the nearest lacs, except number of shares, face value of shares, earning per share or wherever otherwise indicated.

B. Use of estimates and judgements

The preparation of financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income, expenses and disclosures of contingent assets and liabilities at the date of these financial statements and the reported amount of revenues and expenses for the years presented. Actual results may differ from the estimates. Estimates and underlying assumptions are reviewed at each balance sheet date. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods affected.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared.

Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur. The company uses the following critical accounting estimates in preparation of its financial statements:

(i) Useful lives of property, plant and equipment and intangible assets

The useful life and residual value of property, plant and equipment and intangible assets are determined based on technical evaluation made by the management of the expected usage of the asset, the physical wear and tear and technical or commercial obsolescence of the asset. Due to the judgements involved in such estimations, the useful life and residual value are sensitive to the actual usage in future period. The management evaluates and reviews the pattern of expected economic benefits from the asset along with commensurate method of depreciation on periodic basis and decides to follow a suitable method of charging depreciation.

(ii) Provisions

The Company estimates the provisions that have present obligations as a result of past events, and it is probable that an outflow of resources will be required to settle the obligations. These provisions are reviewed at the end of each reporting period and are adjusted to reflect the current best estimates. The timing of recognition requires application of judgement to existing facts and circumstances which may be subject to change.

(iii) Contingencies

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. Potential liabilities that are possible but not probable of crystallising or are very difficult to quantify reliably are treated as contingent liabilities. Such liabilities are disclosed in the notes but are not recognised. Contingent assets are neither recognised nor disclosed in the Financial Statements.

(iv) Provision for income tax and deferred tax

The Company uses estimates and judgements based on the relevant rulings in the areas of allocation of revenue, costs, allowances and disallowances which are exercised while determining the provision for income tax. A deferred tax asset is recognised to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilised. Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies. Accordingly, the Company exercises its judgement to reassess the carrying amount of deferred tax assets at the end of each reporting period.

(v) Employee benefits

The cost of the leave encashment, defined benefit plan and other post-employment benefits and the present value of such obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, mortality rates and attrition rate.

(vi) Leases

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. Identification of a lease requires significant judgement. The Company uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate. The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend the lease if the Company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. In assessing whether the Company is reasonably certain to exercise an option to extend a lease, or not to exercise an option to terminate a lease, it considers all relevant facts and circumstances that create an economic incentive for the Company to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The Company revises the lease term if there is a change in the non-cancellable period of a lease.

The discount rate is generally based on the incremental borrowing rate specific to the lease being evaluated or for a portfolio of leases with similar characteristics.

(vii) Share-based payments

Estimating fair value for share-based payment transactions requires determination of the most appropriate valuation model, which is dependent on the terms and conditions of the grant. This estimate also requires determination of the most appropriate inputs to the valuation model including the expected life of the stock option, volatility and dividend yield and making assumptions about them.

(viii) Impairment of investments

in subsidiaries The Company reviews its carrying value of investments carried at cost (net of impairment, if any) annually, or more frequently when there is indication for impairment. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for in the statement of profit and loss.

C. Summary of Material accounting policies:

(i) Property, Plant and Equipment and capital work-in-progress:

Property, Plant and Equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use. Other Indirect Expenses incurred relating to project, net of income earned during the project development stage prior to its intended use, are considered as pre-operative expenses and disclosed under Capital Work-in-Progress. Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. Property, plant and equipment is eliminated from the financial statements on disposal and gain, or loss is recognised in Statement of Profit and Loss, Depreciation on PPE are provided to the extent of depreciable amount on straight line basis (SLM). Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. The residual values, useful lives and methods of depreciation of Property, Plant and Equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

The Financial Statements for the year ended 31 March 2025 are the first Financial Statements which has been prepared in accordance with Ind AS. On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognised as at 1 April, 2023 measured as per the previous GAAP and used that carrying value as the deemed cost of the property, plant and equipment.

(ii) Intangible assets:

Intangible assets are reported at cost less accumulated amortisation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalisation criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Intangible assets are amortized on a straight-line basis over the estimated useful economic life. The intangible assets are assessed for impairment whenever there is an indication that the intangible asset may be impaired.

Amortisation of intangible assets is provided based on useful life of the intangible assets as prescribed in Schedule II to the Companies Act, 2013.

(iii) Intangible assets under development:

Internally generated intangible asset under development stage is recognized when it is demonstrated that it is technically feasible to use the same and the cost incurred for developing the same is ascertained. Technical Know-how so developed internally is amortised on a straight-line basis over its estimated useful life.

(iv) Depreciation and Amortisation

Property, Plant and Equipment

Depreciation on property, plant and equipment is provided using straight line method as per the useful life prescribed in Schedule II of the Companies Act, 2013.

Leasehold land is amortized over the primary period of lease.

In respect of property, plant and equipment whose useful life has been revised, the unamortized depreciable amount is charged over the revised remaining useful life.

Intangible Assets

Amortization of Intangible assets is provided using straight line method as per the useful life prescribed in Schedule II of the Companies Act, 2013. Further, Intellectual property is amortized over a period of three years based on its estimated useful life on technical experts at the end of each financial year.

(v) Impairment of Assets

The carrying amounts of property, plant and equipment, intangible assets, investment property and investments are reviewed at each Balance Sheet date to assess impairment if any, based on internal / external factors. An asset is treated as impaired, when the carrying cost of asset exceeds its recoverable value, being higher of value in use and net selling price. An impairment loss is recognised as an expense in the Statement of profit & loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed, if there has been an improvement in recoverable amount.

(vi) Leases

The Company as a lessee

(a) At the inception of contract, assess whether the contract is a lease or not. If yes, the contract conveys, in favour of the Company, the right to control the use of an identified asset for a period of time in exchange for consideration. The right-of-use assets are initially recognized at cost, which comprises of the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. In the Balance Sheet, right-of-use asset presented under respective items of property, plant and equipment or investment property, as the case may be. The lease liability is initially measured at the present value of the future lease payments, in accordance with IND AS 116. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates of the lessee. In addition, the carrying amount of lease liabilities and right-of-use assets are re-measured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

- (b) Depreciation on right-of-use asset has been provided using straight line method over their useful lives or lease period, whichever is lower. Interest expense on lease liabilities are provided using discount rate used to determine lease liabilities. Depreciation and interest expenses are recognised in the Statement of profit & loss.
- (c) For short-term leases and leases for which, the underlying asset value is low, right-of-use assets and lease liabilities are not recognised. The lease payments associated with these leases are recognised as expense over the lease term.
- (d) The Company, as a lessor, recognises lease payments from operating leases as income on straight-line basis over the lease term. The Company has recognised costs, including depreciation, incurred in earning the lease income as an expense.
- (e) The Financial Statements for the year ended 31 March 2025 are the first Financial Statements which has been prepared in accordance with Ind AS. On transition, the company has adopted the standard prospectively.
- (f) The following is the summary of practical expedients elected on initial application:
- Applied a single discount rate to a portfolio of leases of similar assets in similar economic environment with a similar end date.
- (ii) Applied the exemption not to recognise right-of-use assets and liabilities for leases with less than 12 months of lease term on the date of initial application and low value asset.
- (iii) Excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application.

(vii) Financial instruments

Financial assets:

Initial recognition

The Company recognises financial assets and financial liabilities when it becomes a party to the contractual provisions of the instruments. All financial assets and liabilities are recognised at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, that are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

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Subsequent measurement

(a) Financial assets at amortised cost

A financial asset is subsequently measured at amortised cost by applying the Effective Interest Rate ('EIR') Method to gross carrying amount of the financial asset, if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. When the financial asset is derecognised or impaired, the gain or loss is recognised in the Statement of profit & loss.

(b) Financial assets at fair value through other comprehensive income

Equity instruments are subsequently measured at fair value. On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI – equity investment). This election is made on an investment by investment basis. Fair value gains and losses recognised in OCI are not reclassified to profit and loss.

(c) Financial assets at fair value through profit or loss

Financial assets which is not classified in any of the above categories are subsequently fair valued through profit or loss.

(d) Financial liabilities

Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

(e) Reclassification of financial assets and financial liabilities

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. If the company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

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Impairment of financial assets:

The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI debt instruments. Except trade receivables, expected credit losses are measured at an amount equal to the 12-month Expected Credit Loss (ECL), unless there has been a significant increase in credit risk from initial recognition, in which case those are measured at lifetime ECL.

With regard to trade receivable, the Company applies the simplified approach, which requires expected lifetime losses to be recognised from the initial recognition of the trade receivables.

Derecognition

Financial Assets

Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the company enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

Financial Liabilities

The company derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire.

(viii) Investment in subsidiaries:

A subsidiary is an entity over which the Company has control. The Company controls an investee entity when it is exposed to or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity

The considerations made in determining whether significant influence or joint control exist are similar to those necessary to determine control over the subsidiaries. Investments in subsidiaries are accounted for at cost less impairment loss, if any. The said investments are tested for impairment whenever circumstances indicate that their carrying value may exceed the recoverable amount.

(ix) Revenue recognition

Revenue is recognised upon transfer of control of promised goods or services to customers at transaction price (net of taxes and duties), arrived at by determining the consideration received or receivable after adjusting returns, allowances, trade discounts, volume discounts etc. in exchange of goods or services. The Company assesses its revenue arrangements against specific criteria to determine if it is acting as principal or agent. The Company has concluded that it is acting as a principal in all of its revenue arrangements.

For applying above principle, the Company adopts five step model, which are: a) Identify the contract(s) with customer(s); b) Identify the performance obligations under the contract(s); c) Determine the transaction price; d) Allocate the transaction price to the performance obligations in the contract(s); c) recognise revenue, when or as the entity satisfies a performance obligation. The Company derives its revenues primarily from software services. Revenue from software development on time and material basis is recognised as the related services are rendered. Revenue from fixed price contracts is recognised using the milestone completion certificate as per contract or work order. Maintenance revenue is recognised over period of maintenance contract.

Satisfaction of performance obligations:

An entity shall recognise revenue when (or as) the entity satisfies a performance obligation by transferring a promised good or service (ie an asset) to a customer. An asset is transferred when (or as) the customer obtains control of that asset. For each performance obligation identified, an entity shall determine at contract inception whether it satisfies the performance obligation over time or satisfies the performance obligation at a point in time. If an entity does not satisfy a performance obligation over time, the performance obligation is satisfied at a point in time.

For performance obligations that an entity satisfies over time, an entity shall disclose both of the following:

- (a) the methods used to recognise revenue (for example, a description of the output methods or input methods used and how those methods are applied); and
- (b) an explanation of why the methods used provide a faithful depiction of the transfer of goods or services. For performance obligations satisfied at a point in time, an entity shall disclose the significant judgements made in evaluating when a customer obtains control of promised goods or services.

Revenue from services is recognized pro-rata over the period of the contract as and when services are rendered and the collectability is reasonably assured. The revenue is recognized net of Goods and service tax.

(x) Other income

Interest: Interest income is recognised on a time proportion basis taking into account the terms, amount outstanding and the applicable rate.

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Dividends: Dividend from investment is recognized when the Company in which they are held declares the dividend and when the right to receive the same is established.

(xi) Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

'A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

'All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

(xii) Foreign Currency Transactions

Transactions in foreign currencies are translated into the functional currency of the Company at the exchange rates prevailing at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting date. Exchange differences are recognised in the Statement of Profit and Loss in the period in which they arise.

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(xiii) Derivative Financial Instruments

The Company holds derivative financial instruments, such as foreign currency forward contracts to hedge its foreign currency risk exposures. Derivatives are initially measured at fair value. Subsequent to initial recognition, derivatives are measured at fair value, and changes therein are recognised in Statement of Profit and Loss. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative

(xiv) Income Taxes

Income tax is comprised of current and deferred tax. Income tax expense is recognised in the Statement of profit & loss, except to the extent it relates to items directly recognised in equity or in other comprehensive income.

Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year after taking credit of the benefits available under the Income Tax Act and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date.

Current tax assets and liabilities are offset only if, the Company:

- a) has a legally enforceable right to set off the recognised amounts; and
- b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding tax bases used for taxation purposes. Deferred tax is not recognised for:

 temporary differences on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss; and

A deferred income tax asset is recognised to the extent that it is probable that future taxable profits will be available against which deductible temporary differences and tax losses can be utilised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised; such reductions are reversed when the probability of future taxable profits improves.

Unrecognised deferred tax assets are reassessed at each reporting date and recognised to the extent that it has become probable that future taxable profits will be available against which they can be used.

Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at the reporting date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in

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which the company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset only if:

- a) The entity has a legally enforceable right to set off current tax assets against current tax liabilities;
 and
- b) The deferred tax assets and the deferred tax liabilities relate to income taxes levied by the s ame taxation authority on the same taxable entity

(xv) Employee benefits expense:

(a) Short-term employee benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages, incentives, special awards, medical benefits etc are charged to the Statement of profit & loss in the period in which the employee renders the related service. A liability is recognised for the amount expected to be paid when there is 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) Defined contribution plans

Contributions to defined contribution scheme such as provident fund is charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees. Company's provident fund contribution, in respect of all the employees, is made to a government administered fund and charged as an expense to the Statement of profit & loss. The above benefits are classified as Defined Contribution Scheme as the Company has no further obligations beyond the monthly contributions.

(c) Defined benefit plan

The Company operates a defined benefit gratuity plan for its employees. The costs of providing benefits under this plan is determined on the basis of actuarial valuation at each year-end using the projected unit credit method. The discount rate used for determining the present value of obligation under defined benefit plans, is based on the market yields on government securities as at the balance sheet date, having maturity periods approximating to the terms of related obligations. Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the Balance sheet with a corresponding debit or credit to reserve and surplus through OC1 in the period in which they occur. Re-measurements are not reclassified to Statement of profit & loss in subsequent periods. Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. Past service costs are recognised in profit or loss on the earlier of:

- (i) The date of the plan amendment or curtailment, and
- (ii)The date that the Company recognises related restructuring costs.

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service ('past service cost' or 'past service gain') or the gain or loss on curtailment is recognised immediately in Statement of profit & loss. The Company recognises gains and losses on the settlement of a defined benefit plan when the settlement occurs.

(d) Other long term employee benefits

The employees of the Company are entitled to compensated absences as well as other long term benefits. Compensated absences benefit comprises of encashment and availment of leave balances that were earned by the employees over the period of past employment.

The Company provides for the liability towards the said benefit on the basis of actuarial valuation carried out yearly as at the reporting date, by an independent qualified actuary using the projected unit-credit method. The related re-measurements are recognised in the Statement of profit & loss in the period in which they arise.

(xvi) Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to Equity shareholders by the weighted average number of equity shares outstanding during the period.

Partly paid equity shares are treated as a fraction of an equity share to the extent that they were entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events of bonus issue; bonus element in a rights issue to existing shareholders; share split; and reverse share split (consolidation of shares).

For the purpose of calculating diluted earning per share, the net profit or loss for the period attributable to Equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

(xvii) Employee Stock option plan

The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model.

That cost is recognised, together with a corresponding increase in share-based payment (SBP) reserves in equity, over the period in which the performance and/or service conditions are fulfilled in employee benefits expense. The cumulative expense recognised for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Company's best estimate of the number of equity instruments that will ultimately vest. The expense or credit in the statement of profit and loss for a period represents the movement

in cumulative expense recognised as at the beginning and end of that period and is recognised in employee benefits expense.

When the terms of an equity-settled award are modified, the minimum expense recognised is the grant date fair value of the unmodified award, provided the original vesting terms of the award are met. An additional expense, measured as at the date of modification, is recognised for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through profit or loss.

The dilutive effect of outstanding options is reflected as additional share dilution in the computation of diluted earnings per share.

(xviii) Provisions, Contingent Liabilities and Contingent Assets

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on best estimates required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and are adjusted to reflect the current best estimates. Contingent liabilities are not recognised but are disclosed in the notes to accounts. A contingent asset is neither recognised nor disclosed in financial statements.

(xix) Cash and cash equivalents

Cash and cash equivalents for the purposes of cash flow statement comprise eash at bank and in hand, cheques in hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

(xx) Cash flow statement

Cash flows Statement are reported using the indirect method, whereby profit for the year is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cush receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

3. Recent pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2025, MCA has notified Ind AS – 117 Insurance Contracts and amendments to Ind AS 116 – Leases, relating to sale and leaseback transactions, applicable to the Company w.e.f. April 1, 2024. The Company has reviewed the new pronouncements and based on its evaluation has determined that it does not have any significant impact in its financial statements.

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J K Technosoft Limited

CIN: U64202UP1988PLC209717

Notes to the Standalone Financial Statements for the year ended March 31, 2025

(All entours in Rs. Iacs, unless otherwise stated)

4a Property, plant and equipment and capital work-in-progress

Particulary	Buildings	Computers	Fixture &	Server	Office Equipment	Plant & Equipments	Vehicles	Total	Capital work is progress
Gross Carrying Value									E. Opensor
Balance at April 1, 2023*	469,20	889.42	84,49	59.44	51,20	132,44	185.23	1,871.42	1.08
Additions		9.78	S 112500	8.09	10000	0.27	12/05/25	18.14	NO.
Disposals		9.93	7 23	200	·	2.47	13.95	26.33	1.08
Written off		10.59		9.0	-	0.44	4	11.03	
Balance at March 31, 2024	469,20	578,68	84.49	67.53	51.20	129.80	171.28	1,852.18	-
Additions.		11.14	-	16		2.32	8.00	21.46	-
Disposals		20.37			- 2	2.63	8.85	31.85	6.20
Weinen off		3.12		-		-	- Au	3.12	
Balance at March 31, 2025	469.20	866,33	84,49	67.53	51.20	129.49	170,43	1,838.67	7.4
Depreciation									
Balance at April 1, 2023*	80,23	612.35	7.02	27,43	6,20	38,18	81.66	853.27	
Charge for the year	7.43	145.98	8.03	7.35	6.20	15.69	21.30	211,98	
Disposals	0.0000	9.43	100		EY 50 E	2.49	11.22	23.14	
Written off		9.94		- 6		0.14	(Contract	10.08	
Balance at March 31, 2024	87.66	738.96	15.05	34.98	12,40	51.24	91,74	1,032.02	
Charge for the year	7.43	79.86	8.03	7.16	6.20	14.42	19.03	142.13	-
Disposals	1.0	19.38			1	2.41	7.16	28.92	
Written att'		2.97		F. 178000				2.97	
lalance at March 31, 2025	95.09	796.50	23,08	42.14	18.60	63.25	103.61	1,142,26	
Ser book value									
As at March 31, 2025	374.11	69.83	61.41	25.30	32.60	66.24	66.82	696.41	
As at March 31, 2024	381.54	139.72	69.44	32.55	38.80	78.56	79.54	820.15	7500
As at April 01, 2023	388,91	277.07	77.47	31.81	45.00	94.26	103,57	1,018.15	1.08

^{*}Transition to Ind AS: The financial statements for the year ended 31 March 2025 are the first financial statements which has been prepared in accordance with Ind AS. On transition to Ind AS the company has elected to continue with the earrying value of all of its property plant & equipment recognized as at 1 April 2023 measured as the previous GAAP and used that carrying value as the deemed cost of property plant & equipment.

CWIP Aging Schedule

Amount in CWIP as on 31/03/2023

Particulars	Less than 1 year	1-2 Venr	2-3 Year	More than 3 Year	Total
Project in Progress	-	1.08	-		1.08
Project temporary suspended	- 1		+	+	-



J K Technosoft Limited

CIN: U64202UP1988PLC209717

Notes to the Standalone Financial Statements for the year ended March 31, 2025 (All amounts in Rs. lacs, unless otherwise stated)

4b	Right to use assets		Right to use Leasehold land	Building	Total
estas.	Balance at April 1, 2023 Additions		17.96	647.31	665.27
	Modification/termination			-	4
	Balance at March 31, 2024		1000	-	
	Additions		17.96	647.31	665,27
	Modification/termination				
	Balance at March 31, 2025		17.96	647,31	665.27
	Depreciation				-
	Bulance at April 1, 2023		0.2720		7725120
	Charge for the year		5.16	0.000	5.16
	Disposals		0.22	184.95	185,17
	Balance at March 31, 2024		7.70		
	Charge for the year		5.38	184,95	190.33
	Disposals		0.22	184.95	185.17
	Balance at March 31, 2025		5.60	369.90	375.50
	Net book value				27000
	As at March 31, 2025				
	As at March 31, 2024	and the second s	12.36	277.41	289.77
	As at April 1, 2023	N	12.58	462.36	474.94
	The state of the s	OLMENS 1	12.80	647.31	660.11

Notes to the Standalone Financial Statements for the year ended March 31, 2025

(All amounts in Rs. lacs, unless otherwise stated)

5 Intengible assets Computer Intellectual Intengible Total software Property moets under

		omputer oftware	Intellectual Property	bstangible msets under development	Total
Gross Carrying Value	<u> </u>	172000			- 2000
Balance at April 1, 2023* Additions		94.65	8:	681.30	745.95
		7	- 59	-	- 5
Disposals Written of		-	-		
	_	2.52			2.52
Bulance at March 31, 2024		92.13		651.30	743.43
Additions		-	790.59	662.27	1,458.86
Disposals		2.5	A 10100	796.59	796.59
Written off					
Balance at Murch 31, 2025	100	92.13	796.59	516,98	1,405.70
Amortisation					
Balance at April 1, 2023*		73.83	+	135	73,83
Charge for the year		14.08		19	14,08
Disposals			100	100	-
Written off		2.52	14		2.52
Balance at March 31, 2024		85.39	2.	-	85.39
Charge for the year	-	6.74			6.74
Disposals		100000000		1	0.000
Written off		- 2	-		
Bulance at March 31, 2025		92.13	- 8	- 1	92.13
Net book value					
As at March 31, 2025		100	796.59	516.98	1,313.57
As at March 31, 2024		6.74	20	651,30	658.04
As at April 1, 2023		20.82		651.30	672.12
		-		Sec. of Confession	100.000

^{*} Transition to Ind AS. The financial statements for the year ended 31 March 2025 are the first financial statements which has been prepared in accordance with ind AS. On transition to Ind AS the company has elected to continue with the carrying value of all of it's intangible assets as at 1 April 2025 measured as the previous GAAP and used that carrying value as the decread cost of intangible assets.

J K Technosoft Limited

CIN: U64202UP1988PLC209717

Notes to the Standalone Financial Statements for the year ended March 31, 2025

(All amounts in Rs. lacs, unless otherwise stated)

Intangible assets under development Aging Schedule

As on 31/03/2025

Particulars	Less than 1 year	1-2 Year	2-3 Year	More than 3 Year	Total
Project In Process	340.13	*:	176.85		516.98
Project temporary suspended		80	140	4:	

As on 31/03/2024

Particulars	Less than 1 year	1-2 Year	2-3 Year	More than 3 Year	Total
Project In Process	-9-29-1	653.30		+:	651.38
Project temporary suspended		- TO 1			

As on 31/03/2023

Particulars	Less than 1 year	1-2 Year	2-3 Year	More than 3 Year	Total
Project In Process	651.30				651.30
Project temporary suspended	1.5				

Intangible assets under development does not include any project, completion of which is overdue or has exceeded its cost as per plan.

6.	Non-Current Financial Austin - Investment			No. Come	
	Envestment is Subsidiaries (corried at cost)		March 31, 2025	Non - Carrent March 31, 2024	April 1, 2023
	Investment in Equity Instruments of Subscillary Companies				
	JK Toch US Inc. (Formerly known as Proserve Cornulting Inc.) - 100% Subsidiary		10.80	10.86	10.80
	310,000 Shares of \$0,001 each (second at Par;				
	Belance as Additional peid-in Capital				
	JK Tech UK Limited (Formully known as JK Technosoft (UK) Limited) - 100% Subsidiary		13.52	13:52	13.52
	200000 Shares of £ 0.10 each usued at Pur			F825-	
	JKT Bangladesk Pvt Ltd - 100% Substitiery		5.25	5.25	5.25
	64000 Shares of SDT 10 each issued at Par E Safe Solutions Pvt Ltd (Fennerly Known as JKT Learning	Less ! Ireparment	(5.25)	(5.25)	153.00
	Solutions Pvt Ltdl - 90 % Subsidiary				233.00
	15,30,000 Shores of Ra. 10 Hach	Less Repuirment		54	(153.00
	(Liquidated w.r.f. 04.01,2024)	Variations, union			1 1000
	Total-Investments in Subsidiaries (A)		24,32	24.32	24.32
	Investment at Amortised Cost (Quoted)				
	In Security Boad		1000		
	II. & FS Transportation Networks Limited 6 units of Ba. 10,00,000/- (March 31, 2024; 6 units of Rs. 10,00,000/-,	Less Imparment	49.32	60.00	-
	Agril 1, 2023 ; Nil unió	Less Inpantient	(49.32)	(20.09)	
	Sammann Capital Limmed (Previously Known as Indiaballs Housing		12,00	12.00	
	Finance Limited)				
	12 units of Rs. 1,00,000/- (March 31, 2024 ; 12 units of Rs. 1,00,000/-, Agril 1, 2023 ; Nil unit)				
	Reliance Capital Limited		20	10.00	
	Nil unit (March 31, 2024; 1 unit of Rs. 10,00,000)-, April 1, 2023; Nil unit)	Less Impairment	9	(10.00)	-
	Tantil Nodu Generation And Distribution Corporation Limited Nil arist (March 31, 2024; 1 unit of Ro. 10,00,000-, April 1, 2023; Nil unit)		20	10.00	27
	Total Trude Investment - Others (B)		12.06	22.00	- 2
	Water County by the Water Charles		20.33	16.72	2122
	Total Nen - Current Investment (A+B) Aggregate amount of Quoted Investment	33	96,32	46.32 92.00	24,32
	Market Value of Quoted Investment (Net of Impairment)		12.00	22.00	
	Aggregate amount of Non - Quated Investment		29.57	29.57	182.57
	Aggregate amount of Imporment on value of Non Queted Investment		(5.25)	(5.25)	(158.25
1	Financial Assets - Current Investment				
	Current Investments				
	Investment at fair volue through profit and loss (PVIPL)				
	In Equity Shares - Quoted fully paid up Coal Inda Limited		13	67.69	33.1
	No shares (March 31, 2024 ; 15500 shares of Rs. 10 each, April 1, 2023 ; 15300 shares of Rs. 10 each				
			1-22-00	100001	
	Postawalla Fiscorp Ltd		33.48	44.50	27.96
	9556 - Shares of Re 2 each (Narch 31, 2024 ; 9560 shares of Re. 2 each, April 1, 2023 ; 9560 shares of Re. 2 each)				
	Reliance Industries Limited (RIL)				
	800 Skares of Rs. 10- each (Murch 31, 2004; 400 shares of Rs. 10 each,		10.12	11.89	9.30
	April 1, 2023, 400 sharm of Ra. 10 each) (During the year company has received 400 Shares, na Bonza Shares)				
	To Financial Services Limited (JFSL)		0.91	1.43	170
	600 Shares of Rs. 10/- each (Maych 31, 2024; 400 shares of Rs. 10 each , April 1, 2023; Nii shares)				
	(During the previous year company had received 400 Stores of Jie Financial				
	Services Ltd. by scheme of arrangement between RH, and JFSL, Allottners Date Aug-2023)	10-			
	JAY KAY Enterprises Limited (Earlier JK Synthetics Limited)		13.74	8.70	3.15
	12,338 Shares of Rs. 1/- each		14.04	470	4.14
	Total Envestments (A)	100	69.26	134,21	73,58
	CONTRACTOR				



If K Technisoft Limited CIN: USGBILD 1900PLC1007(1) Notes to the Standalone Fastacial Statements for the year ended Marcia St. 2020. [All amounts in Rs. 1600, milest otherwise stated)

	resource of the text practic observant stated)	
0	In Mirturd Fixed - Quested fully paid up	
	JM Basic Fund- Greetly Option(246)	
	17995.708 with Of Re. 12.79036 Early	
	Tatal ferestments (II)	
	Tital Correct Investment (A+8)	
	Assessment of Quantities and	
	Marker Value of Quoted landers and	

	05/61	35.34	9.79
=	15.91	15.34	9.75
	76.17	149.55	83,30
	37.82 76.17	5538. 180,59	33.58 83.50

Trests receivables

	Marth 51, 2025	March 31, 2004	April 1, 5003
Unsecond, remidered good.	4,790.76	4,530,63	1,275.32
Credit Impatrest Less: Less sillarvance (Cirplit Impatrest) Total	191.00 (161.00)	(143.83)	201.53 (295.57)
440	4,760.78	4,590,63	3,275,52

Nature Association floor released plany (incline sour 3.7)

Trade constrables againg schadule As at March 31, 1825

Perticulars	Outtanding for tollowing periods from the date of payment						
rankaara	Not due	~5 meste	6 months - 1 year	1-1 years	3-3 years	>3 years	Total
Undisposed Trade receivables- considered good	1,371.15	3,400.32	0.11	GRANT I	EPOLOS (I	4728800	2.57(00)
Undisputed Tinde receivables- which have significant Increase in weds risk	1400.00	17446.72	0.11	-			4.793.76
Undisputed Trade receivables- evols impaired			1.4	100		400	
	4		126.86			2.51	10400
Disperced Yrada resolvables annexidened good						4.31	134.37
Disputed Trade receivables, which have significant frames in reads rule						41	
Deputed Traderoccivables-pretis impulsed			100			4	
		- N. P.	+		1.09	18.07	26.72
Loss Albranco de Esposos Credit Loss	1,1303	5,499.32	127.17	+	1.05	36.18	4,521,87
Frauls reconnobles	120000		- 445			96.00	-(161.89)
							4,399,76

Acut March 31, 3834

Particulars	Quantumber for inference particle from the date of payment							
ENGINEER CO.	Not due	<0 realths	Samerin - Lyrar	1-2 years	2-3 years	×1 years	90.024	
Audiepeted Trade receivables- consistent good	1.826.99	2,672.10	31.68				1,530 s	
Veliapatza Trada recolvables which here nignificant frances in senda resc	1,100,300						4,2394	
ndiepunni. Trucia nacovyableo- arecia ergnazuli		- 20	0.50	2.5				
reputed Trials receivables remaidored good		200	3.66		100,98	19.16	11733	
laquand Trade receivables - which have algorificous liverage on create visit-		*						
		4						
Registed Tredereccivables-create imperiod.				8.85	16.65		2670	
èse. Alloromes der Expected Crede Long	1,826,09	1,673,04	32.69	1.15	123.63		4,574.56	
rade receivables	_			= = = = = = = = = = = = = = = = = = = =	- 650	177410	(143.33)	
A TOTAL CONTRACTOR OF THE PARTY		_					4.53073	

Arrie Annik L. 3023

Particulars	Oristanding for following previous from dat date of provious						
rankaan	Not due.	<0 months	6.munfm-1 year	1-2 som	3-3 years	>35mm	Time
Undisquired Trade reconstructor- scentidental good	1340.11	833,02	800 GE		25386	2.50	1,255.52
Andrepezed Trade receivables- sitials have significant francess is small risk	200						- 2400.00
Indisputed Trade receivables avails impress:	1.0	-	8.08	164.53	19.07	2.18	193.86
Disputed Track receivables - menidored good	1.3	97	200	200	19891		100.00
Kapatot Trada receivables- edalek hara. sapa Kiesas (harrense in credit radi Kapatot Trada receivables- eretik inassimot	1.4		-	319-5			
опримен и нистомогом сторя в инфактор.	-	-		11.69	16.		11.00
Lensi Allicorance for Diagnoscol Creeks Lone	1,848.11	833.22	907.08	176.22	19,02	1.15	1,490,85
Frank receivables	_		= 3000.71	Sh Cilif	3.75		(205.53)
3.02100.0000							1,275.31

9 Other feathered assets

(Unaccured and considered good unless of service sected)	392-054000	Nan-carrent	Administration of the Control of the	SS CROSSO	Current	POCL-PRODUCES
	March 31, 2025	March 31, 2824	April 1, 2923	March 31, 2025	March 31, 2034	April 1, 2423
Separity deposit	59,51945		00000	Mora		- 60
- Considered good	112.59	120.73	121.85	17,22	83	0.1
- Cotrattered doubtful	5.24	2.74	2.74	ALTONIA.	33	1
Bank deposit of more than 12 regists mutacity	372.71	777.63	759.00	-	-	20
Deposits pledged against margin manay assurity	100	10.00	33.51	7.4.		
Inserest receivables		12.1	500 W		34.54	0.92
Unbilled Reverse			0.21	1,532.68	1,627.61	2,158.91
Receivable against forward contract	4			15.53	2.40	25.64
Loan to related parties*		1				220.00
Other receivables				\$1.27	423.90	554.48
Late: Provision for Other Current Assets				(13.46)	(13.46)	#1
	500.75	901.11	\$87,00	1,605.14	1,076.99	2,929.55
Lieux Espected credit loss on security deposit.	(5.24)	(2.70)	(2.74)		-	-
Total	495.51	898,34	514.36	1,605.14	2,076.99	1,929,55

"Represents amount recoverable from Diensten Tech Limited (Formally known as JKT Canaching Limited)

III Deferred ton sorets (sec)

Deferred tox sosets (sec)	As at March 31, 3825	As at March 31, 2024	As at April 01, 2023
Deferred Tax Liabilities			
Depreciation and Assortisation on PPE, Intergible & Roll Assets	(101.60)	(123.68)	(171.30)
Profit on Forward Cover M2M	3.59	1.26	7.00
Deferred Tax Assets			
Provisions for Dealettal Dates, Advances & Expenses	6.81	7.48	2.46
Provision of Expenses	4.90	19.32	6.91
Provision for Dimination in value of investment	(5.21)	18.94	1.32
Expected medit loss on Trails Receivables	40.54	36 23	51.73
Lance Linkilly	76.80	119.74	156.09
Cintuity Payele	145.72	138.11	129.28
Losve Escathment payable	64.70	77.40	141.05
Others	41.85	10,47	38.17
Deferred Tax Assets (Net)	278.10	308,07	341.89

IV Other metr

(Urpocured, Considered good, seless otherwise stated)

	n to employed Expected credit loss on Advances
Advan	e to resilions
Hulance	wit governmen autoritio (TDS)
	with Revenue Authorities (GST)
Propuld	expenses

	Non-current	- A1575 - CASS	\$500 CHR00000000000	Carron	20-20-00
March 31, 2025	March 31, 2824	April 1, 2023	March 31, 1825	March 31, 2024	April 1, 2423
-		0.00	8.68	19.37	31.77
			(8.37)	(73,51)	(5.37)
		4	14.65	29.98	14.00
			112,22	115:46	419.36
			225,03	204-61	199.23
0.90	10.63		193.54	172.11	263.46
0.80	14.63		526.35	518.92	852.25

2.49 6.91 1.32 51.73

12 Cash and cash equivalents

	S
- 94	Season with history
(ii)	In Current Account
m	Deposits with original restarity of less than three months
Т	inid
(D	turing the PY 2024-25 company has not addised evendraft facility from Bas

March 31, 2025	March 31, 2024	April 1, 2023
149.37	227.17	335.20
07742	375.06	A(5)\$(0)
147.31	602.23	335,29

13 Bank balances other than each and each oppiralents

1i) Deposits with original maturity of inore	than 3-months but less than 12-months
(ii) Deposits gledged against margin money	(security (short turn deposits)

 Deposits with original matarity of inner than 3 months but less than 12 month (iii) Deposits yielded against margin money/energy (short term deposits) 	
Total	-

March 31, 2025	March 31, 2024	April 1, 2023
5,636.91	2,796.67	1,669.88
210,00	321.57	196,31
5.88631	3,120,44	2.165.19

14

Notes to the Standalone Pinancial Statements for the year ended March 31, 2025

(All appoints in Rs. lacs, unless otherwise stated)

0.00	Share capital Audiented share capital	As et March 31, 2425	As at March 31, 2024	As at April 61, 2023			
	Equity Shares 2,50,00,000 (March 11, 2024: 2,50,00,000 ; April 01, 2023: 2,50,66,000 equity shares) of Ra. 10 each	2,506.00 2,500.00	2,500.00 2,590.00	2,500.00			
	Issued share capital, subscribed and fully paid.	As at March 31,	As at March 31,	Ax at April 01,			
	Equity Source 55,94,878 (March 31, 2024; 55,94,878; April 01, 2001; 55,94,878 equity shares) of	2825 559,49 893,49	3824 559,48 559,49	359.49 559.49			
	Inseed share capital, subscribed and partly paid	Asst	As at	As at			
	Equity Shares 1,34,74,724 Shares (March 31, 2024; 1,24,14,724 Shares ; April III, 202).	March 31, 2825	March 31, 2824 310.87	Agril 61, 2023			
	1,24,34,724 Shares) of No. 10 each and called up (0.2.5-each	311.87	316.87	310.37			
	Beconciliation of Shares outstanding at the beginning and at the end of reporting period	Ara		At H		As at	
Б	Equity share of Rs. 10 each authorized			31 March 2	12.4	01 April 2623	
		Number of shares		Nameber of shares	Amount	Number of shores	Amount
	At the beginning of the year Add: Increase in authorised share expital	25,000,000	2,500.00	25,000,000	2,500.00	25,000,000	2,500,00
	Outstanding at the end of the year	25,000,000	7,500.00	25,000,000	1,510,00	25,000,000	1,500,00
10)	Reconciliation of Shares autotauding at the beginning and at the end of reporting period Equity share of Rs. 10 each issued, orducerbed and fully paid						
		As a 31 Marci		As at 81 March 2	624	41 April 2	023
		Number of skares		Number of shares	Annes	Number of shares	Amount
	At the beginning of the year Add: Issaed faring the year	5,594,878	599.49	5,504,878	550,49	5,594,878	550.49
	Outstanding at the end of the year	5,514,676	555,49	5,594,878	223,42	5,994,818	553.49
ш	Recauciliation of Sharen outstanding at the beginning and at the end of reporting period Equity share of Rs. 10 each issued and called up @ 2.5 each, subscribed and Partly paid						
		31 Marci		As at 31 March 2	024	At at	
		Number of	Ameust	Number of shares	Amount	Number of	Amsont
	At the beginning of the year Add: heard during the year	12,434,724	310.87	12,434,724	310.87	12,434,724	340,87
	Outstanding at the end of the year	12,434,724	316.87	12,454,724	319,87	12,454,724	168,87
IV	Shares held by Parent company	As a 31 Marei		As at 31 March 2	624	Acut 81 April 2	
	Juykay Enterprises Limited	Number of 4,422,754		Number of st	aires	Number of	harra
au -	Terum/ right attached to the Equity Shares	5,453,754					

(b) Terms' right attached to the Equity Shares

Equity shares

The Company has only one class of spirty duran having a par value of Ba. 10 per above. Habler of equity there is entitled to one vote per sham. The Company duchara and pape divident in Indian Repeat. The dividend proposed by the board of the directors subject to the approval of sharsholders in specialize annual general meeting.

As per records of the Company including its regimen of shoreholder/minutes and other declaration received from shareholder regarding herefold interest, the above distributions pattern represent both legal & beneficial overambip of shares.

In the event of liquidation of the Company, the holders of equity share will be entitled to receive remaining assets of the Company, after distribution of all preferencial amounts, if say. The distribution will be in proportion to the number of equity drawn held by the shareholders.

No class of shore here been issued as bosus Shares or for consideration other than each by the company during the period of five years immediately proceeding the numera period.

No class of shares have been beough back by the company during the period of five year innecdately preceding the reporting date.

No securities convertible into Equity/ preference shares have been issued by the Company during the year.



(r) (ii) Details of Shareholders holding more than 5% shares (fully paid up) in the Company

		As at March 31, 2025		Ax at March 31, 2024		pril I.,
Equity shares of Re. 10 each:	Number	44 of helding	Number	% of holding	Number	% of boliding
Name of Shareholders			(0300000)	100000	0000000	ab con-
Dwarkadhish Finance & Investment Co. Private Limited	***		36,06,000	28.78%	13,96,000	28.53%
Murphal Truting & Flance Co. Private Limited	E-1	80	13,65,950	32.676	12,65,950	22.63%
JK Infrastructure & Developers Private Limited	-	-	7,54,000	DI-4856	7,42,000	13.26%
Noelkhanth Mercanile Private Limited	-		0.58,500	11,72%	6,58,500	11.77%
Akoltyapatra Finance & Investment Private Limited			4,97,500	8.89%	4,97,500	1.89%
JK Consultancy and Services Private Limited	F		3,00,000	3.30%	3,00,000	5:36%
Jaykay Enterprises Limbod*	\$4,53,754	87,48%				- +
	54,53,754	97,48%	\$8,81,950	66.82%	\$0,59,950	96,85%

"7 K Technosoft Limited became subsidiary of Jaylay Emorphies Limited v. s.f. 27th March 2025 pursuant to share purchase Agreement executed between the parties.

(ii) Details of Shureholders holding more than 5% shares (Partly poid up) in the Campuny

	As at March 31, 2025			Ay at March 31, 2024		1, 1013
Equity stores of Ro. 10 mets:	Number	% of halding	Number	% of holding	Number	54 of holding
Nome of Storeholders Abhishod: Singhania	1,23,47,272	59,30%	1,23,47,372	99,30%	1,23,47,272	99,30%

(d) Employee stack option plan

For detail of shares reserved for issue under Employee Staire Based payments (ESOPs) of the Company refer Note-30 for details.

(c) The details of changes in the shareholding of the promoter during the year maked

and		

-00000000000000000000000000000000000000	No. of				
Protester Name	shares at the beginning of the year	Change during the year	No. of sharm at the end of the year	% of total shares	% change during the year
Dwarladdish Fisurce & Swistment Co. Pvt Ltd	14,06,000	(16,86,000)	0.00	117	-100%
Manphu) Trading & Finance Co Pet. Ltd.	12,65,999	(12,85,950)		11.6	+E00%
K Infrastructure & Developers Pvt. Ltd.	7,54,000	(7,54,000)	- 10		-100%
Neelkhanth Meroantile Pvs. Ltd.	4,58,500	(0.58,500)		-	-100%
Akshyapatra Finance & Investment Pirc. Ltd	4,97,500	(4,97,500)	198	1.77	-100%
IK Consultancy and Services Pvt. Ltd.	3,00,000	(3,90,003)	12	14	-100%
Orbisbek Singlamia	2,15,804	(2.15,804)	100	1.0	-100%
NGA Securities Pvt. Ltd.	1,00,000	(1,10,000)	-	-	-100%
Masorama Singhania	10,000	(10,900)	3.0	-	-100%
Varahu Singhurus	10,800	(10,000)		-	-100%
Udhay France & Investment Co. Pvt. Ltd.	5,100	(7,000)	-	-	-100%
Tetal	\$4,32,754	(\$4,22,754)	-	-	-100,0054

100		-		
- 241	arch	131	C 31	834

Promoter Name	Na. of shares at the beginning of the year	Change during the year	No. of akares at the end of the year	% of total shares	% change during the year
Dwarkadish Finance-& Investment Co. Pvt.Ltd	15,96,000	10,000	16,06,000	38,70%	0.03%
Marphul Trusling & Finterce Co.Fvt. Ltd.	12,65,950	-	13,65,950	32.63%	No Change
IK Infrastructure & Developers Pvt. Ltd.	7,42,000	12,000	7,54,000	13.48%	1.02%
Neckhants Mercantile Pvt. Ltd.	0,58,500	-	6,58,590	11.77%	No Change
Nothingara Finance & Investment Pvs. 12d	4,97,500		4,07,550	E 85%	No Change
IK Considerance and Services Pvt. Link	1,00,000	-	3,00,000	5.38%	No Change
Abhishek Singhania	2,15,904	-	2,15,814	3.86%	No Changa
PGA Sengities Pvt. 11d:	1,00,960		1,00,660	1.79%	No Change
Mararama Singhania	10,000	-	10,000	0.18%	No Chouge
Vorsita Singhania	10/009	-	10,000	0.1896	No Chesas
Udihov Feasure & Investment Co. Pvt. Ltd.	5,866	30000	5,000	0.00%	No Change
Total	54,60,754	22,099	\$4,22,754	96,9356	7810000



J N Technosoft Limited
CIN: Uw4205UP1986FLC289717
Name to the Standalone Financial Statements for the year ended March 31, 2825
(All automatic Re. heat unless otherwise street)
Details of thoras hold by the Promoters (Partly paid equity share) as at March 31, 2825

Promoter' Name	No. of Shares	% age of total shares held	% age change during the year
Abhishek Singhunu	1,33,47,272	99,30%	No Change
Varshi Singheris	22,225	0.18%	No Change
Tetal	1.23/89/897	59,48%	

Details of shares hold by the Promotors (Partly paid equity share) as at March 31, 2024

Promator* Name		% age of total shares beld	% age change during the year
Abbishak Singhanis	1,23,47,272	99:32%	No Charge
Venha Singhana	22,225	0.18%	No Charge
Total	1,23,69,491	99.48%	

Details of Shares held by the promotors (partly paid up equity shares) as at April 1, 2023

Presenter' Name	Na. of Shores	% age of social shares held	% age change during the Year
Abbishek Singhania	1,23,47,373	(9.32%)	No Change
Verska Singheria	21,225	0.18%	No Change
Tend	1.23,69,497	15.48%	

Other equity

Particulars	March 31, 2025	Marck 31, 2024	Agril 1, 2023
Securities promises reserve	110000		
Billania at the beginning of the year	588.84	411.00	693.88
Belacine at the end of the year (Δ)	681.88	683.88	665.55
More based payment reserve			
Delance at the beginning of the year	1,205.34	971 57	931.37
Add: Options expense renignated during the year (refer note 30)	225.55	399.70	
Salance as at the and of the year (B)	1,450,91	1,265.36	971.57
Retained remings			
Balance at the beginning of the year	9,325,34	T,383.30	7,385.76
Add: Profit for the year	2,124,04	1,739.98	_25000
Balance at the end of the year (C)	11,249.38	9;125.34	7,385,36
Other comprehensive means			
Balance at the beginning of the year	(18 00)	100-000	
Add Remeasurement of Defined boards liability	(12.29)	(18.00)	-
Balance at the end of the year (D)	(30.29)	(18.00)	-
Total (A+B+C+D)	13,398.55	11,861.58	9,845,81

16	Leave	F. Backet	Milliana

Liability	fire:	riele.	in.	wite.	Refer	make '	285
-		-	***		Income and		cey.
Total:							

	Non-current			Current	
March 31, 2025	March 31, 2024	April 1, 2023	March 31, 2028	March 31, 2024	April 1, 2023
108.04	305,14	475.73	197.10	170.59	166,78
108/04	305.14	475.73	197.10	170.59	146.78

17 Provisions

Provision for employee benefits:
Leave Encoulment (Refor note 32)
Grataity (Refer note 32)
Total

	Non-current			Current	
As at March 31, 2025	As at March 31, 2024	As at April 01, 2023	As at March 31, 2025	As at March 31, 2024	As at April 01, 2023
215.00	248.77	449.13	42.09	58.76	113.76
551.95	489.02	459.34	27.03	62.80	54.32
766,95	737,79	968.47	69.12	121.56	168.02

Current Tax Liabilitie(net)

Provi	nion:	first	Ep.	ott	se b	DK .
						08
						Total

As at March 31, 2025	As at March 31, 2024	As at April 01, 202
762.19	647.55	250.92
(753.08)	(617.29)	(250.92)
9.11	30,26	

15 Trade payables

- Outstanding thus of micro enterprises and small enterprises:			
	- Outstanding	dues of micro enterprises and small enterprises	

As at	Acut	Ascat
March 31, 2025	March 31, 2024	April 01, 2023
37.05	21.56	49.84
35.39	95,54	77.48
92.44	117.10	127.32

(a) Trade Payable ageing schedule

As at March 31, 2025	
Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and enterprises	d small
Dispated dues of micro enterprises and amail enterprises Dispated dues of creditors other flux micro enterprises and small orientations	
Activities	100

Not due	-	Less than I year	1-2 years	2-3 years	More than 3 years	Total
20000	-	37.05	CONTRACTOR -	- SAME		37.05
	×	55,39	-	4	- 33	55.39
	23			(7)	32	20
		- 8		- 0		
	-	92.44	-	141		92,4

As at March 31, 2024

Total outstanding dues of micro enterprises and small enterprises Tintal cutstanding dues of creditors other than micro exterprises and small unterprises

Disputed dues of micro enterprises and small enterprises	
Disputed date of creditors other than micro enterprises and	llum
enterprises	

	Outstanding for following periods from due date of payment								
Not due		Less thore I year	1-2 years	2-3 years	More than 3 years	Total			
	+	21.56			1.54	21,56			
		93,34	5.5	99	33	95.54			
	27	1		4	34	48			
				1+3	19	30			
		117.10	,		-	117,10			
		PH (100 -000 -1							

As at April 1, 2023

Total cutaturaling data of micro enterprises and small enterprises Total outstanding Jees of creditors other than miuro enterprises and small сикацизка Disputed dues of micro enterprises and small enterprises Disputed dues of creditors other than micro-enterprises and small encaprises

Outstanding for following periods from due date of payment								
Notdue		Less thin I year	1-2 years	2-3 years	More than 3 years	Total		
	+	48.77	1.07			49.84		
	+	72.75	4.47	0.26	- 1	77.48		
	+	38		38	18	2.0		
		12			2			
	44	121.52	5.54	0.26	90	127.32		
	1.50	1.1						



Total

(b) As per Schedule III of the Companies Act, 2013 and as certified by the management, the amount due to Micro and Small Enterprises as defined in Micro, Small and Medium Enterprises Development Act, 2006 is as under

	As at March 31, 2025	As at March 31, 2024	As at April 61, 2021
 Principal amount and interest due thereon remaining unpaid to any supplier covered under MSMED Act, 2006. 			
Principal amount due to micro and small enterprises	37.05	21.36	49,60
-Interest due on above			
(ii) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.	9	-	5
iii) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006.	\$2		- 14
(v) The amount of interest accrued and remaining unguid at the end of each accounting year	(2)		139
(v) The amount of further 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 enterprise for the purpose of disallowance as a deductible expenditure under section 25 of the MSMED Act 2006.		*	0.0

20 Other financial liabilities

Employee Payable

Current Neo-current Asat As at As at Airet As at March 31, 2025 April 01, 2023 March 31, 2025 March 31, 2024 April 01, 2023 March 31, 2024 106.89 109.21 106.49 109.21 103.35

Other current liabilities

Statutory Dues Payable Otter Payables Total



Current As at As at Anat March 31, 2025 April 01, 2023 March 31, 2024 199,13 230,38 236.97 297.18 471.30 760.4E 977.43 496,31 701.68

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22 Revenue From Operations

Income from Services	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Information Services and Consulting Services		777
Domestic	1,305.01	1,331.28
Export	13,386.14	14,730.74
Deemed Export (SEZ)	00000000	303.75
A 4014 2	14,691.15	16,365.77
Product : computer software		
Domestic		4.25
		4.25
Total revenue from operations	14,691.15	16,370.02
Primary Geographical murket		
-India	1,305.01	1,639.28
-Outside India	13,386.14	14,730.74
Total revenue from operations	14,691.15	16,370.02

23 Other income

	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Interest Inconse	374.68	220.77
Interest on from financial assets measured at amortised cost		
- on security deposits	6.98	6.53
- on other recoverables *		
Notice Period Recovery	2.91	3.62
Exchange Gain(Net)	19.76	199
Profit on Sale of Fixed Assets(net)	1.88	1000
Remeasurement of financial instruments - FVTPL	-	61.70
Gain on sale of investments	50.81	
Provision Written back- Debtors	9.77	62.66
Provision Written back-Investment	20.68	
Dividend of Investment on Share	0.04	4.21
Miscellaneous Income	7.16	3.92
Profit on Sale of Investment/Revaluation of Investment		4.60
Reimburshment of Expenses	7.22	4.89
Provision no longer required for Leave Encashment	-	173.13
Total	501.89	546.03
Cost of Sandon	For the Year ended	For the Year ended

March 31, 2024

3.20 38.51

41.71

March 31, 2025

24 Cost of Services

Cost of Software Others



100	40.				
25	E con rel	diam'r.	barnefit.	-	COLUMN TOWNS ASSESSMENT
and the second	Punb	myee.	benefit	CAL	ecuses-

	March 31, 2025	March 31, 2024
Salaries and Wages	9,066.40	10,337.14
Contribution to provident and other funds (Refer note 32)	360.20	593.06
Gratuity expenses	135.87	136.34
Staff Welfare Expenses	251.11	256.37
Share based payments	225.55	293.79
Total employee benefits expense	10,039.13	11,616.70

26	Finance costs	For the Year ended March 31, 2025	For the Year ended March 31, 2024	
	Interest on Lease Liabilities	35.54	49.52	
	Interest - others	10.76	32.58	
	Total finance costs	46.30	82.10	

27	Depreciation and amortisation expense	For the Year ended Murch 31, 2025	For the Year ended March 31, 2024	
	Depreciation of right-of-use assets	185.16	185.17	
	Depreciation on Property, Plant & Equipment	142.13	211.97	
	Amortization of Intangible Assets	6.74	14.08	
	Total depreciation and amortization expense	334.03	411.22	

28 Other expenses

	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Rent	45.19	47.59
Legal & Professional Charges	804.24	1,103.03
Electric, Power, Fuel and Water	29.65	28.62
Travelling Expenses-Domestic	38.74	55.88
Travelling Expenses-Foreign	70.18	132.76
Conveyance & Taxi Hire Charges	9.28	5.75
Internet and Networking Expenses	38.45	47.02
Insurance Premium	40.81	42.05
Communication Expenses	3.84	3.92
Maintenance Expenses - Office	94.13	83.97
Maintenance Expenses - Computers	250.86	301.18
Exchange Losses including Loss on Forward Contracts(net)	-	35.41
Business Promotion	64.72	29.71
Impairment & Loss on Assets written off		1.57
Repairs & Maintenance- Plant & Machinery	10.81	10.37
Rates and taxes	2.16	5.26
Miscellaneous Expenses	20.40	67.26
CSR Expenditure (Refer note 35)	47.24	38.01
Recruitment Expenses	95.90	143.07
Expected Credit loss on Trade Receivables	118.56	1.19
Bank Charges	2.23	3.14
Donation & Charity	0.50	0.50
Diminution in the Value of Investment	-	70.00
Loss on sale of Investment in Bonds	15.34	
Audit Fee	23.83	20.37
Remeasurement of financial instruments - FVTPL	55.88	
Provision for Loans & Advances	6.37	26.97
Total other expenses	1,889.31	2,304.60

Notes to the Standalone Financial Statements for the year ended March 31, 2025

(All amounts in Rs. lacs, unless otherwise stated)

Notes:		
(i) Payment to auditors (excluding taxes):		
As Auditor		
For statutory audit	18.52	14.30
For tax audit	1.05	1.00
For other services	3.47	4.25
In other capacity		
Reimbursement of expenses	0.79	0.82
Total	23.83	20.37

29 Earnings per share

The earnings per share (EPS) is calculated in accordance with the Ind AS 33 "Earnings per Share" issued by the Institute of Chartered Accountants of India. The earnings considered in ascertaining the Company's EPS comprises the profit available for shareholders i.e. profit after tax. The number of shares used in computing Basic EPS is the weighted average number of shares outstanding during the year.

	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Basic earning per share (Rs.)	SS ASSOCIATION	Valvanie
Profit attributable to equity holders	2,124.04	1,739.98
Face Value per Share (Rs.)	10.00	10.00
Fully paid up equity shares	5,594,878	5,594,878
Partly paid equity shares (Rs. 2.5 paid up)	3,108,681	3,108,681
Weighted average number of equity shares outstanding during the year (numbers)	8,703,559	8,703,559
Basic earning per share	24.40	19.99
Diluted earning per share (Rs.)		
Profit attributable to equity holders (C)	2,124.04	1,739.98
Face Value per Share (Rs.)	10.00	10.00
Fully paid up equity shares	5,594,878	5,594,878
Partly paid equity shares (Rs. 2.5 paid up)	3,108,681	3,108,681
Number of options outstanding at the end of the year	1,706,900	1,566,600
Weighted average number of equity shares outstanding during the year (Nos)	10,410,459	10,270,159
Diluted earning per share (Rs.)	20.40	16.94

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CIN: U64202UP1988PLC209717

Notes to the Standalone Financial Statements for the year ended March 31, 2025

(All amounts in Rs. lacs, unless otherwise stated)

30 Employees stock option plan

Company has JK TECHNOSOFT - Employee Stock Option Plan 2021. Same Plan was approved by Board and Shareholders on September 2, 2021. The primary objective of the plan is to reward key employees for their association, dedication, and contribution to the goals of the Company.

Total number of options approved under the plan 2600000 (Twenty-six lacs options).

The Company has used Black Scholes Model for arriving at the fair value of Stock Option.

(A) The options shall yest as follows:

Options granted under ESOP 2021 shall vest not earlier than the minimum period of 1 (one) year and not later than the maximum period of 5 (five) years from the date of Grant. The Board at its discretion may grant Option specifying Vesting Period ranging from minimum and maximum period as aforesaid. Provided that in case where Options are granted by the Company under the Plan in lieu of Option held by a person under a similar plan in another company (Transferor Company) which has merged or amalgamated with the Company, the period during which the Option granted by the Transferor Company were held by him shall be adjusted against the minimum Vesting Period required under this Sub-clause.

There were no cancellations or modifications to the stock option in year ending 31 March 2025 or 31 March 2024.

(B) The movement of stock options during the period/year (in No's):

Particulars	As at March	As at March 31, 2024	
one news	31, 2025		
Number of options outstanding at the beginning of the year	15,66,600	14,76,500	
Add: Number of options granted during the year	2,48,300	2,11,600	
Less: Number of options forfeited/lapsed during the year	(1,08,000)	(1,21,500)	
Number of options outstanding at the end of the year	17,06,900	15,66,600	
Number of options vested during the year	3,85,484	3,00,833	
(C) Disclosures as per IND AS 102 for outstanding options			
2011 C 2012 C 10	A CONTRACTOR AND A CONT		

Particulars	As at March 31, 2025	As at March 31, 2024
Weighted average exercise price for outstanding options	98.55	94.99
Range of exercise prices for outstanding options	89.7-132.3	89.7-105.7

(D) The following tubles list the inputs to the models used for stock option for the years ended 31 March 2025 and 31 March 2024, respectively:

Particular	As at March 31, 2025	As at March 31, 2024
Dividend Yield	0.00%	.0.00%
Risk-free interest rate	7.09%	7.17%
Expected volatility	0.27	0.29
Expected life of share options	2.87	2.87
Weighted average share price (INR)	98.55	94.99
Model used	Black Scholes	Black Scholes
	Model	Model
		The state of the second st

The expected life of the share options is based on historical data and current expectations and is not necessarily indicative of exercise patterns that may occur. The expected volatility reflects the assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may not pecessarily be the actual outcome.

CIN: U64202UP1988PLC209717

Notes to the Standalone Financial Statements for the year ended March 31, 2025

(All amounts in Rs. lacs, unless otherwise stated)

31 (i) Fair value measurement and financial instruments

The fair value of financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair values.

- A Company has opted to fair value its motual fund investment through statement of profit & loss
- B Company has opted to fair value its quoted investments in equity share through profit & loss
- C. As per Para D-15 of Appendix D of Ind AS 101, the first time adopter may chose to measure its investment in subsidiaries, JVs and Associates at cost or at fair value. Company has opted to value its investments in subsidiaries, JVs and Associates at cost.
- D. Company has adopted effective rate of interest for calculating Interest. This has been calculated as the weighted average of effective interest rates calculated for each loan. In addition processing fees and transaction cost relating to each loan has also been considered for calculating effective interest rate.
 - * The currying amounts are considered to be the same as their fair values due to short term nature.

Fair value hierarchy

- Level 1 Quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3 Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

SL. No	Particulars		Particulars	Note Fair value hierarchy		As at March 31, 2025		As at March 31, 2025 As at March 31, 2024		As at April 1, 2023	
100			meraceay	Carrying	Fair	Carrying	Fair	Carrying	Fair		
25				Amount	Value	Amount	Value	Amount	Value		
1	Financial assets designated at fair value through profit and loss										
	a) Derivatives - not designated as hedging instruments b) Investments:	Α	Level-2	64		9350	27.0	50	17		
	In mutual funds and others	В	Level-1	76.17	76.17	149.55	149.55	83.30	83.30		
2	Financial assets designated at fair value through other comprehensive income										
	Investment In Equity shares	c	Level-I	12	12	828	S	29)	52		
3	Financial assets designated at amortised cost		20000000								
	a) Investment in Bends / Debentures			12.00	12.00	22.00	22.00				
	b) Other Bank Balances *			5,886.91	5,886.91	3,120.44	3,120.44	2,085.19	2,085.19		
	c) Cash & Cash Equivalents *			149.37	149.37	602.23	602.23	335.20	335.20		
	d) Trade receivables *		(i)	4,760.78	4,760.78	4,530.63	4,530.63	3,275.32	3,275.32		
	e) Other receivables		N 10	51,27	51.27	422.90	422.90	524.48	524.48		
	Other financial assets		11	2,049.38	2,049.38	2,552.45	2,552.45	2,919.84	2,919.84		
*	Investment in subsidiary companies and joint venture	D		24.32	24.32	24.32	24.32	24.32	24.32		
	IV.		Y	13,010.20	13,010.20	11,424.52	11,424.52	9,247.65	9,247.65		

Financial Liabilities:

				As at Mar	ch 31, 2025	As at Mar	rch 31, 2024	As at Apr	il 1, 2023
St. No	Particulars	Note	Fair value hierarchy	Carrying	Fair	Currying	Fair	Carrying	Enir
				Amount	Value	Amount	Value	Amount	Value
	Financial liability designated at fair value through profit and loss a) Derivatives - not designated as hedging instruments Financial liability designated at amortised cost a) Borrowings b) Trade payables = c) Lease Liability d) Other financial liability	A	Level-2	92.44 305.14 106.89	92.44 305.14 106.89	117.10 475.73 109.21	117.10 475.73 109.21	127.32 622.51 103.35	127,32 622,51 103,35
	of the second se			504.47	504.47	702.04	702.04	853.18	853.18

CIN: U64202UP1988PLC209717

Notes to the Standalone Financial Statements for the year ended March 31, 2025

(All amounts in Rs. lncs, unless otherwise stated)

(ii) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due.

Management monitors rolling forecasts of the Company's liquidity position and cash and cash equivalents on the basis of expected cash flows. The Company takes into account the liquidity of the market in which the Company operates.

Maturities of financial liabilities

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted, and include estimated interest payments, where applicable.

31 March 2025	Upto 1 year	1 year to 5 years	Over 5 years	Total
Trade payables	92.44	MANGARA PARIDA DA NOSA		92.44
Lease liabilities	197.10	108.04	2	305.14
Other financial liabilities	106.89			106.89
Total	396.43	108.04		504.47

31 March 2024	Upto 1 year	1 year to 5 years	Over 5 years	Total
Trade payables	117.10		-	117.10
Lease liabilities	170.59	305.14	• :	475.73
Other financial liabilities	109.21	-	29	109.21
Total	396.90	305.14		702.04

31 March 2023	Upto 1 year	1 year to 5 years	Over 5 years	Total
Trade payables	121.52	5.80		127.32
Lease liabilities	146.78	475.73	13	622.51
Other financial liabilities	103.35		2	103.35
Total	371,65	481.53		853.18

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CIN: U64202UP1988PLC209717

Notes to the Standalone Financial Statements for the year ended March 31, 2025

(All amounts in Rs. lacs, unless otherwise stated)

(iii) Market risk.

Market risk is the risk that changes in market prices - such as foreign exchange rates and interest rates - will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

a) Foreign exchange risk

The Company has international transactions and is exposed to foreign exchange risk arising from foreign currency transactions (Exports). Foreign exchange risk arises from future commercial transactions and recognised assets and liabilities denominated in a currency that is not the Company's functional currency. The Company has hedged its foreign exchange receivables as at March 31, 2025, March 31, 2024 and April 1, 2023.

Hedged Foreign Currency Expos	ares:	31st March 2025	31st March 2024	1st April 2023
Particular	Currency	Amount in Foreign Currency	Amount in Foreign Currency	Amount in Foreign Currency
Outstanding Forward Contract*	USD	81.50	76.50	72.50
	GBP	11.75	15.75	14.52

^{*} Out of which trade receivable USD 50.82 Lacs & GBP 0.70 Lacs covered through forward contract.

Unhedged Foreign Currency Exposures:		31st March 2025	31st March 2024	1st April 2023
Particular	Currency	Amount in Foreign Currency	Amount in Foreign Currency	Amount in Foreign Currency
Trade Receivables	USD	-	1.08	1.58
	EURO	0.38	1.03	1.25

b) Interest rate risk

The Company currently has no outstanding borrowings and hence does not have direct exposure to interest rate fluctuations. However, the Company manitors interest rate movements as part of its treasury and liquidity management strategy, especially in relation to its short-term deposits and potential future financing needs. Management periodically reviews the interest rate environment to assess any indirect impact on the Company's operations or planned capital structure.

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Notes to the Financial Statements for the year ended March 31, 2025

(All amounts in Rs. lacs, unless otherwise stated)

32 Disclosures regarding employee benefits

(a) Defined contribution plans

Employee benefits in the form of Provident Fund and Employee State Insurance are considered as defined contribution plan and the contributions to Employees' Provident Fund Organisation established under The Employees' Provident Fund and Miscellaneous Provisions Act 1952 and Employees' State Insurance Act, 1948 are charged to the Statement of Profit and Loss of the year when the contributions to the respective funds are due.

The Company has recognised the following amount in the Statement of profit and loss:

For the Year ended March 31, 2025	For the Year ended March 31, 2024
359.89	592,34
0.18	0.56
0.13	0.16
360.20	593.06
	March 31, 2025 359.89 0.18 0.13

(b) Other long-term benefits

Retirement benefits in the form of Gratuity and Leave Escashment are considered as defined benefit obligations and is provided for on the basis of third party actuarial valuation, using the projected unit credit method, as at the date of the Balance Sheet. Every Employee who has completed five years or more of service is entitled to Gratuity on terms not less favourable than the provisions of The Payment of Gratuity Act, 1972. As the Company has funded its liability, it has disclose regarding plan assets and its reconciliation.

The following table summarises the components of net benefit expense recognised in the Statement of Profit and Loss and the amounts recognised in the balance sheet:

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32(c) Defined benefits plan as per Actuarial Valuation

Actuarial Valuation of Gratuity Liability

(i) Amount recognised in Statement of Profit and Loss and other comprehensive income:

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Current Service Cost	99.22	101.00
Past service cost		1000
Net interest expense	36.65	35.34
Amount recognised in Statement of		
profit and loss	135.87	136.34
Remeasurement of defined benefit liability:		
Actuarial (gain)/loss from changes in demograhic assumptions		250000
Actuarial (gain)/loss from changes in financial assumptions	17.13	7.74
Actuarial (gain)/loss from experience adjustments	(9.10)	16.07
Return on Plan Assets (Greater) / Less than Discount rate	8.39	0.23
Amount recognised in other comprehensive (income)/expense	16.42	24.04

(ii) Reconciliation of fair value plan assets and defined benefit obligation

As at March 31, 2025	As at March 31, 2024	As at April 1, 2023
(24.53)	(22.85)	(16.63)
603.51	574.67	530.29
	200	
578.98	551.82	513.66
551.95	489.02	459.34
27.03	62.80	54.32
578.98	551.82	513.66
	March 31, 2025 (24.53) 603.51 578.98 551.95 27.03	March 31, 2025 March 31, 2024 (24.53) (22.85) 603.51 574.67 - 578.98 551.82 551.95 489.02 27.03 62.80

(iii) Change in Plan Assets

	As at	As at	As at
	March 31, 2025	March 31, 2024	April 1, 2023
Fair Value of Plan Assets at the beginning of the year	22.85	16.63	25.20
Expected return on plan Assets	1.64	1.23	1.73
Employer contributions	125.13	122.23	192.13
Benefit paid	(116:70)	(117.01)	(185.67)
Actuarial Guin/(loss) on plan assets	(8.39)	(0.23)	(16.76)
Fair Value of Plan Assets at the end of the year	24.53	22.85	16.63

(iv) Changes in the present value of the defined benefit obligation are as follows:

Particulars	As at March 31, 2025	As at March 31, 2024	As at April 1, 2023
Defined benefit obligation at beginning of the year	574.67	530.29	686.83
Current Service Cost	99.22	101.01	120.90
Acquisition adjustment			(65.02)
Past service cost		j)	
Interest expense	38:29	36.56	42,63
Remeasurement (gains)/losses	8.03	23.82	(69.38)
Benefits paid	(116.70)	(117.01)	(185.67)
Defined benefit obligation at end of the year	603.51	574.67	530.29
The State of the Control of the Cont	100000		

CIN: U64202UP1988PLC209717

Notes to the Financial Statements for the year ended March 31, 2025

(All amounts in Rs. lacs, unless otherwise stated)

(v) The principal assumptions used in determining obligations for the Company's plan are shown below:

Particulars	As at March 31, 2025	As at March 31, 2024
Plan Coverage	All Pennanent Employees	All Permanent Employees
Normal Retirement Age	60 years	60 years
Discount Rate	6.82%	7.20%
Salary Escalation Rate	10.00% first year; 7,50% thereafter	10.00% first year, 7.50% thereafter
Mortality Rate Table	IALM (2012-14) Ultimate	1ALM (2012-14) Ultimate

(v) Senstivity analysis

Item	March 31, 2025	March 31, 2024	April 1, 2023
Discount Rate			
Discount rate + 100 basis points	653.07	618.88	572.19
Discount rate - 100 basis points impact (%)	8,21%	7,69%	7.90%
Discount rate + 100 basis points	560.21	536.03	493.70
Discount rate + 100 basis points impact (%)	-7.18%	-6.72%	-6.90%
Salary increase rate	44,000,000	J. Sivensii	100000
Rate - 100 basis points	563.18	538.30	495.14
Rate - 100 basis points impact (%)	-6,6854	-6.33%	-6.63%
Rate + 100 basis points	647.20	613.93	568,29
Rate + 100 basis points impact (%)	7.24%	6.83%	7,17%

(vi) The table below summarises the maturity profile and duration of gratuity liability

Particulars	As at March 31, 2025	As at March 31, 2024	As at April 1 2023
Year 1	\$1.56	85.66	70.95
Year 2	53.48	45.31	45.84
Year 3	60.45	51.02	45.31
Year 4	58.86	54.28	49.09
Year 5	66.48	53.18	50.17
Years 6 to 10	265.52	243.91	234.85
Above 10 Years	222.61	212.04	188.25

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CIN: U64202UP1988PLC209717

Notes to the Financial Statements for the year ended March 31, 2025

(All amounts in Rs. lacs, unless otherwise stated)

32(d) Defined benefits plan as per Actuarial Valuation

Actuarial Valuation of Leave Encashment Liability:

Amount recognised in Statement of Profit and Loss;

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Current Service Cost	39.57	73.96
Past service cost		(119.79)
Net interest expense	20.03	28.54
Immediate Recognition of (Gains)/ Losses - Other Long Term Benefits	(55.10)	(155.82)
Amount recognised in Statement of profit and loss *	4.50	(173.11)

(ii) Reconciliation of fair value plan assets and defined benefit obligation

	As at March 31, 2025	As at March 31, 2024	As at April 1, 2023
Fair value of plan assets		107.53	603.03
Defined benefit obligation	257.09	307.52	562.83
Effect of asset ceiling/onerous liability			
Net defined (asset) / liability recognised	257.09	307.52	562.83
Classified as non-current	215.00	248.76	449.13
Classified as current	42.09	58.76	113.70
	257.09	307.52	562.83

(iii) Changes in the present value of the defined benefit obligation are as follows:

Particulars	As at March 31, 2025	As at March 31, 2024	As at April 1, 2023
Defined benefit obligation at beginning of the year	307.52	562.83	744.12
Current Service Cost	39,57	73.95	181.92
Acquisition adjustment			(95.95)
Past service cost	100500	(119.79)	
Interest expense	20.03	28.54	43.04
Remeasurement (gains)/losses	(55.10)	(155.82)	(121.97)
Benefits paid	(54,93)	(82.19)	(188.33)
Defined benefit obligation at end of the year	257.09	307.52	562.83

(iv) The principal assumptions used in determining obligations for the Company's plan are shown below:

Particulars	As at March 31, 2025	As at March 31, 2024
Plan Coverage	All Permanent Employees	All Permanent Employees
Normal Retirement Age	60 years	60 years
Discount Rate	6.825%	7.20%
	10.00% first year; 7.50%	10.00% first year; 7.50%
Salary Escalation Rate	thereafter	thereafter
Mortality Rate Table	IALM (2012-14) Ultimate	IALM (2012-14) Ultimate



CIN: U64202UP1988PLC209717

Notes to the Financial Statements for the year ended March 31, 2025

(All amounts in Rs. lacs, unless otherwise stated)

(v) Senstivity analysis

Item	March 31, 2025	March 31, 2024	April 1, 2023
Discount Rate		(CINDON COCOCOCOCIA)	***************************************
Discount rate - 100 basis points	273.04	325.55	595.47
Discount rate - 100 basis points impact (%)	6.20%	5.86%	
Discount rate + 100 basis points	242.93	291,50	533.79
Discount rate + 100 basis points impact (%)	-5.51%	-5.21%	-5.16%
Salary increase rate		Care Co	20-20-20-2
Rate - 100 basis points	242.93	291.46	533.66
Rate - 100 basis points impact (%)	-5.51%	-5.22%	
Rate + 100 basis points	272.72	325.26	595.00
Rate + 100 basis points impact (%)	6.08%	5.77%	5.72%

(vi) The table below summarises the maturity profile and duration of leave encashment liability

Particulars	As at March 31, 2025	As at March 31, 2024	As at April 1 2023
Year 1	42.09	58.76	113.70
Year 2	36.34	44.97	78.64
Year 3	30.56	39.27	68.65
Year 4	25.89	31.86	60.33
Year 5	25.57	27.22	51.65
Years 6 to 10	100.68	113.80	210.30
Above 10 Years	162.30	196.91	364.98

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CIN: U64202UP1968PLC209717

Notes to the Standalone Financial Statements for the year ended March 31, 2025

(All amounts in Rs. lacs, unless otherwise stand)

33(a) Financial risk management

The Company has exposure to the following risks arising from financial instruments:

- · Credit risk
- · Liquidity risk;
- . Market risk
 - a) Foreign exchange risk
 - b) Interest risk

Risk management framework

The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The board of directors have authorized the Managing Director to establish the processes, who ensures that executive management controls risks through the markenium of processly defined framework.

The Company's risk management policies are established to identify and analyze the risks faced by the Company, to set appropriate risks limits and centro's, and to measter risks and adherence to limits. Risk management policies are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all ampleyees understand their roles and obligations.

Risk	Expanses arising from	Measurement	Management
Credit risk	Trade receivables, cash and cash equivalents, bank habreon other than each and each equivalents, founs and other financial somes.		regular monitoring and follow-ups
Liquidity cisk	Trade payables and other financial liabilities	Cash flow forecasts	Availability of committed credit lines and borrowing facilities.
Minfort risk – foreign exchange	Future commercial transactions, recognized financial assets and fiabilities not denominated in Indian rapes.		Forward foreign exchange contracts
lettroi risk	interest rates — will affect the Company's income or the value of its holdings of financial instruments. The Company does not have bourswings so the impact of interest risk is limited.	The objective of market risk transpersent is to market and control market risk exposures within acceptable parameters, while optimising the return.	Company monitors interest rate movements as part of its measury and Equidity management strategy, especially in relation to potential future financing needs.

(i) Credit risk

Credit risk is the fisk of financial loss to the Company if a customer or counterparty to a financial asset fails to must its commutual obligations. The Company's exposure to credit risk is influenced mainly by the individual characteristics of each financial asset. The currying amounts of financial assets represents the maximum credit risk exposure.

A default on a financial asset is when the counterparty falls to make contractual psymeets on per agreed terms. This definition of default is determined by considering the business environment in which entity operates and other macro-economic factors.

The Company has a credit risk management policy in place to limit credit losses due to non-performance of counterparties. The Company monitors its exposure to credit risk on an ongoing basis. Assets are written off when there is no reasonable expectation of recovery. Where losses and receivables are written off, the Company continues to engage in enforcement activity to attempt to recover the does.

Frede recenables

The Company closely monitors the credit-worthiness of the receivables through internal systems that are configured to define credit limits of customers, thereby, limiting the credit risk to pre-calculated amounts. The Company uses a simplified approach (lifetime expected credit loss model) for the purpose of computation of expected credit loss for trade receivables. Expected credit losses are measured on collective basis on the basis of Trend of collections made by the Company over a period of three years praceeding balance cheet date and considering default to have occurred if receivables are not collected for less than three years.

Cosh and eash equivalents and bank balances other than eash and cush equivalent

Credit risk related to cash and cash equivalents and bank deposits is managed by only investing in deposits with highly rated banks and diversifying bank deposits and accounts in different banks. Credit risk is considered low because the Company deals with highly rated banks and financial institution.

Other financial amels

Other financial assets measured at amortized cost includes security deposits, contract assets and other receivables. Credit risk related to these financial assets is managed by mentioning the recoverability of such amounts continuously. Credit risk is considered low because the Company is in possession of the underlying reset (in case of security deposit) or as per trade experience (in case of unbilled revenue). Further, the Company creates provision by assessing individual financial asset for expectation of any credit loss simplified approach expected credit loss model.

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Credit risk exposure

i) Expected crusts loss for trade receivables under simplified approach i.e. provision matrix approach using historical trends:

	Less than 180 days	More than 180 days	Total
As at March 31, 2025			
Gross carrying amount (A)	4,260.47	161.41	4,921.88
Expected credit less (B)		(161.09)	(161.09)
Not carrying amount (A-B)	4,760.47	0.32	4,760.19
As at March 31, 2024			
Gross carrying amount (A)	4,499.02	175.53	4,674.98
Expected credit loss (B)		(143.93)	(143.93)
Net carrying amount (A-B)	4,499.02	31.60	4,530.62
As at April 1, 2023			
Gross carrying amount (A)	2,381.32	1,099.53	3,489.85
Expected credit loss (B)		(205.53)	(205.53)
Net carrying amount (A-B)	2,381.52	894.00	3,273.32
Mayament of expected credit loss:			
Opening balance as on 01.04.2023	205.53		
Addition/(Reverse) during the year	(61.60)		
Closing balance os on 31,03,2024	143.93		
Addition/Reverse) during the year	108.79		
Less: Written off	(91.63)		
Closing balance as on 31,03,2025	161,09	50	

J3(b) Capital management

For the purpose of the Company's capital menagement, capital includes issued equity capital, shore premium and all other reserves attributable to the capity holder. The primary objective of the Company's capital management is to maximize the shareholder value.

The Group memison its net debt	quity ratio as well as compliance with financial covenants on	regular basis.
Postindara	Asat	Asat

Particulars	31 March 2025	31 March 2024	31 Murch 2023
Burrowings	+	1	
Less: Cash & cash equivalent	149.37	602.23	335.20
Net debts (A)	(149,37)	(602,23)	(335,20)
Total Equity	14,269.24	11,931.94	9,916.17
Total Capital (B)	14,269,24	11,931.94	9,916,17
Capital & Net Debts (A+B)	14,119.87	11,329,71	9,580,97
Gearing Ratia	(0.01)	(0.05)	(0.03)

The Company manages its capital structure and makes adjustments in light of changes in economic conditions. No changes were made in the objectives, policies or processes for managing capital as at March 31, 2025, 31 March 2024 and April 1, 2023.

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34 Contingent Sabilities and commitments

(i) Contingent liabilities

Particulars	As At 31st March 2025	As At 31st March 2024	As At 1st April 2023
Contingent Liabilities:			
In respect of Income Tax order (AY 2018-19) dated 16:08.23 u/s 154, demand order of 8x.4.92. Lacs adjusted with refund of AY 2022-2023. Company has filed appeal to CTT(A) against demand order.	4.92	4.92	4.56
In respect of Income Tax order (AY 2021-22) dated 27.06.23 Uts 156, demand order of Ra.3.70 Loca adjusted with refund of AY 2022-2023. Company has filed appeal to CTT(A) against demand order.	3.70	3.70	100
In respect of Income Tax (AY 2009-10) where the Company is into appeals before Income Tax Appellate Tribunal		•=	187.45
The Arbitration Cine is before the Horfble S.R Sommeldura (Read. District Judge), Ld Sole. Arbitrator at the Arbitration and Conciliation	- 3		89.00
(ii) Commitments			
Guarantee given by bank for Contours Projects	-	7.65	249.16

25 Expenditure on Corporate Social Responsibility

As at March 31, 2025	As at March 31, 2024
47,24 47,24	38.0 38.0 Ni
NA NA	Ni N.A
Contribution towards protection of calcustion and Healthcare related activities etc.	Contribution
N.A.	N.A
N.A.	N.A
	March 31, 2025 47,24 47,24 Nil Nil Nil N.A. Contribution towards protection of education and Healthcare related activities etc. N.A.

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(All amounts in Rs. lacs, unless otherwise stated)

36 Segment Reporting:

The company prepare this financial statements along with the consolidated statements. In accordance with Ind AS 108, Operating Segments, the company has disclosed the segment information in the consolidated financial statements.

37 Related party disclosures

In accordance with the requirement of Ind AS - 24 on "Related Party Disclosures' the names of the related parties where control exists /able to exercise significant influence along with the aggregate transactions/year end balances with them as identified and certified by the management are given below:

(a) Names of the related parties and related party relationship:

Relationship	Name of party
Parent Company	Jaykay Enterprises Limited (w.e.f. 27.03.2025)
Hannan de aga	
Subsidiary Companies	JK Tech US Inc. (Formerly known as Proserve Consulting
Subsidiary Companies	Inc.), USA
	JK Tech UK Limited (Formerly known as JK Technosoft
	(UK) Limited), UK
	JKT Bangladesh Pvt.Ltd, Bangladesh
	JKT Europe B.V.
	JKT Netherland B.V (Step down subsidiary of the
	Company and subsidiary of JKT Europe B.V)
	E Safe Solutions Pvt Ltd, India (Liquidated w.e.f.
	04.01.2024)
	- (Avo40
Enterprises having common director	Wow Softech Private Limited
	Ayodhya Finlease Limited
	Wen Womentech Pvt Ltd
	JK Education Foundation
	Wen Women Entrepreneur Network
Enterprises in which relative of director is a director	Sir Padampat Singhania Memorial Education Centre
Enterprises in which relative of director is a director	Dr. Gaur Hari Si nghania Institute Of Management and
	Research
	JK Business School
	J K Traders Ltd.
Enterprises over which directors have significant influence	J. K. Cotton Limited
Later printed over white an econo dure organicant influence	Diensten Tech Limited (formerly known as JKT Consulting
	Limited)
Directors	Abhishek Singhania (Director)
	Partho Pratim Kar (Director)
	Vipul Prakash (Director)
	Satish Chandra Gupta(Whole Time Director)
	Arvind Thakur (Director)
	Maneesh Mansingka (Director) (Ceased w.e.f. 24.09.2023)
Kor Managament Personnal	Satish Chandra Gupta (Whole Time Director)
Key Management Personnel	Saiyad Amir(Company Secretary) Resigned w.e.f.
	17.05.2025
Relative to Key Management Personnel	Vedang Hari Singhania
services of the services of the services	Varsha Singhania
	Manorama Singhania
CIME	Preeti Gupta
RIMEHT	Ti reco copta

(b) Transactions with the related parties:

Nature of transaction	2024-2025	2023-2024
Remuneration paid		
Satish Chandra Gupta(Whole Time Director)	-	13.67
Saiyad Amir(Company Secretary)	10,15	9.57
Vedang Hari Singhania		7.39
Total	10.15	30.63
Sale of Services/ Product(Net of Credit Notes)		
JK Tech US Inc. (Formerly known as Proserve Consulting Inc.), USA	10,467.04	10,820.90
JK Tech UK Limited (Formerly known as JK Technosoft (UK) Limited), UK	2,181.68	2,916.55
JKT Netherland		93.60
Total	12,648.72	13,831.05
Reimbursement of Expenses/Debit Note		
JK Tech US Inc. (Formerly known as Proserve Consulting Inc.), USA	13.66	6.10
JK Tech UK Limited (Formerly known as JK Technosoft (UK) Limited), UK	2.29	38.21
Diensten Tech Limited (Formerly known as JKT Consulting Limited)	0.45	428.73
Total	16.40	473.04

Sitting Fees		
Arvind Thakur (Director)	4.50	3.50
Total	4.50	3.50
Professional Charge Paid:		
Arvind Thakur (Director)	48.00	44.00
Diensten Tech Limited (Formerly known as JKT Consulting Limited)	-	617.92
Wow Sofiech Pvt Ltd		3.00
Ashutosh Kumar		57.4%
Total	48.00	664.92
Rent Charges Paid:		
Ayodhya Finlense Ltd	18.00	18.00
Total	18.00	18.00
1 Vill	10,00	10.00
Rent Charges Received		
Diensten Tech Limited (Formerly known as JKT Consulting Limited)	0.60	0.60
Total	0.60	0.60
Other Services Paid:		
Wen Womentech Pvt Ltd	2.68	
Ayodhya Finlesse Ltd	3.60	3.60
Total	6.28	3.60
Sale of Fixed Assets (Excluding GST)		
Diensten Tech Limited (Formerly known as JKT Consulting Limited)		0.58
JK Education Foundation	10566	-
Sir Padampat Singhania Memorial Education Centre	0.53	
Dr. Gaur Hari Singhania Institute Of Management and Research	0.62	11 22
JK Business School	0.78	33
J K Truders Ltd.	1.69	
Total NEHT 1	3.62	0.58

(All amounts in Rs. lacs, unless otherwise stated)

Received against Loans/ Advance (Principal Amount)		
Diensten Tech Limited (Formerly known as JKT Consulting Limited)	2	220.00
Total		220.00
Interest Income		
Diensten Tech Limited (Formerly known as JKT Consulting Limited)	9.56	55,53
Total	9.56	55.53

(c) Outstanding balances:

	March 31, 2025	March 31, 2024	March 31, 2023
The control of the co			100000 00000 00000
Receivables including unbilled revenue	762423	12233	Freedo
JK Tech UK Limited (Formerly known as JK Technosoft UK Limited)	429.79	488.65	1,076.96
JK Tech Us Inc. (Formerly known as Proserve Consulting Inc.)	5,290.98	4,665.88	2,863.79
JKT Bangladesh private Limited		90.05	129.73
JKT-Netherland			30.99
J K Cotton Limited	7	(5)	2,68
Diensten Tech Limited (Formerly known as JKT Consulting Limited)	0.03	383.71	712.43
JK Education Foundation	75.00		5.07
Sir Padampat Singhania Memorial Education Centre	0.62		11.03
Dr. Gaur Hari Singhania Institute Of Management and Research	0.71	-	
JK Business School	0.73		37
Total	5,722.86	5,628.29	4,832.70
Interest Receivable			
Diensten Tech Limited (Formerly known as JKT Consulting Limited)	×	35,25	
Total	-	35.25	
Payables			
Diensten Tech Limited (Formerly known as JKT Consulting Limited)	9	22.00	257.03
Total		22.00	257.03
Provision for Expenses			
Diensten Tech Limited (Formerly known as JKT Consulting Limited)		2.21	87.18
Total		2.21	87.18
Investment in Subsidiaries			
JK Tech US Inc. (Formerly known as Proserve Consulting Inc.)	10.80	10.80	10.80
JK Tech UK Limited (Formerly known as JK Technosoft (UK) Limited)	13.52	13.52	13.52
JKT Bangladesh Pvt.Ltd, Bangladesh	5.25	5.25	5.25
E Safe Solutions Pvt Ltd, India (Formerly known as JKT Learning Solutions Pvt. Ltd.)	-	-	153.00
Total	29,57	29.57	182.5
Loan and Advance Receivable (Principal Amount)			
E Safe Solutions Pvt Ltd., India (Formerly known as JKT Learning Solutions Pvt. Ltd.)			1.53
Diensten Tech Limited (Formerly known as JKT Consulting Limited)			220.00
-CHANNED (1985) N. 6-2419 CHAN ISSA (1965) (1975) (1975) CANTAYO UN SERVE O A ATOM A FRANCESTA			221.52
224000			

Note

The company has considered the impairment of Investment amounting Rs. 5.25 Lakh for JKT Bangladesh Pvt.Ltd., Bangladesh which is included in above mentioned balance.

(All amounts in Rs. lacs, unless otherwise stated)

38 Lease

The Company has adopted Ind AS 116, effective annual reporting period beginning April 01, 2023 and has applied the standard to its leases, modified approach.

On April 1, 2023, the Company recognised a lease liability measured at the present value of the lease payments. The right-of-use asset is recognised at its carrying amount and discounted using the lessee's incremental borrowing rate as at April 01, 2023. Accordingly, a right-of-use asset of Rs 622.51 Lacs and a corresponding lease liability of Rs 622.51 Lacs has been recognized. The principal portion of the lease payments have been disclosed under cash flow from financing activities.

On application of Ind AS 116, the nature of expenses has changed from lease rent to depreciation cost for the right-of-use asset, and finance cost for interest accrued on lease liability.

Right-of-use assets:

Set out below are the carrying amounts of Right-of-use assets and the movement during the year:

Particulars	Leasehold land	Building
Right of use as at April 01, 2023		
Right to use assets	17.96	622.51
Reclassification of prepaid portion of security deposit on account of adoption of Ind AS 116		24.80
Depreciation	(5.16)	-
Total right of use as at April 01, 2023	12.80	647.31
Addition during the year		
Depreciation	(0.22)	(184.95)
Total right of use as at March 31, 2024	12.58	462.36
Addition during the year		
Depreciation	(0.22)	(184.95
Total right of use as at March 31, 2025	12.36	277.41

Lease liabilities:

Set out below are the carrying amounts of lease liabilities and the movement during the year:

Particulars	Amount
Leuse liabilities as at April 01, 2023	
Balance at the beginning	622.51
Reclassification of lease liability earlier under horrowing	
Accretion of interest	-
Payments (including interest)	4
Lease liabilities as at April 01, 2023	622.51
Addition during the year	
Accretion of interest	49.53
Payments (including interest)	(196.31)
Total lease liabilities as at March 31, 2024	475.73
Addition during the year	
Deletion during the year	
Accretion of interest	35.53
Payments (including interest)	(206.12)
Total lease liabilities as at March 31, 2025	305.14

	As at March 31, 2025	As at March 31, 2024	As at April 1, 2023
Current	197.10	170.59	146.78
Non-current	108.04	305.14	475.73
	305.14	475.73	622.51



Below are the amounts recognised by the Company in the Statement of Profit and Loss:

Particulars	As at March 31, 2025	As at March 31, 2024
Depreciation of right-of-use assets	184.95	184,95
Interest on lease liabilities	35.53	49.53
Expenses relating to leases of low-value assets and short-term leases	45.19	47.59
Total	265.67	282.07

Below is the amount recognised by the Company in the statement of cash flows:

Particulars	As at March 31, 2025	As at March 31, 2024
Cash outflow included in financing activity for repayment of principal during the year	170.59	146.78
Cash outflow included in financing activity for repayment of interest during the year	35.53	49.53

Cash flows from operating activities include cash flows from short-term lease and leases of low-value assets. Cash flows from financing activities include the payment of interest and the principal portion of lease liabilities.

Maturiy Analysis of Lease liability as required by Para 58 of Ind-AS. It has been disclosed as follows:

E	As at	As at	As at
Particulars	March 31, 2025	March 31, 2024	April 1, 2023
0-1 year	216.43	206.13	196.31
1-5 year	88.71	269.60	426.20
>5 Year	-		

Discount Rate

The weighted average rate of Incremental borrowing rate of 8.9% has been applied to lease liabilities recongnised in the balance sheet at the date of initial application.

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20 First Time Adoption of Ind AS

As stated in note 2 realerial accounting policies, these are the Company's first standalone francial statements prepared in accordance with Ind AS.

The accounting policies set out in note 2 have been applied in properting the standalone financial statements for the year ended 31 March 2025, the companyive information presented in these standalone financial statements for the year ended 31 March 2024 and in the properties of an opening find AS standalone balance sheet at April 01, 2023 (the Company's date of transition). In preparing its opening 3nd AS standalone statement of financial position to Company has adjusted amounts reported previously in standalone financial statements proposed in accordance with Indian GAAP (previous GAAP). An explanation of how the transition from previous GAAP to 1nd AS has affected fire Company's standalone belance sheet, Statement of Profit or Loss and each flows is set out in the following tables and the natural state accompany the tables.

Exemptions and exceptions availed

Set out below are the applicable Ind AS 101 optional exemptions and mandatory exceptions applied in the transition from previous GAAP to Ind AS.

A. Ind AS optional exemptions

(i) Decreed out of property plant and equipment & intangible assets

Ind AS 101 persits a first-time adopter to elect to continue with the carrying value for all of its property, plant and equipment as recognised in the financial statements as at the date of transition to Ind AS, measured as per the provinus GAAP and use that as its desented cost as at the date of transition after realizing necessary adjustments for decorrominating liabilities. This exemption can also be used for intergible assets covered by Ind AS 28 Intergebbs Assets.

Accordingly, the Company has elected to measure oll of its property, plant and equipment and intergible assets at their provious GAAP corrying value.

(ii) Investment in subsidiary

Ind AS 101 permit a first time subspire to use a deemed cost. Accordingly, the Company has elected to measure investment in achiefation at their previous GAAP carrying value

(iii) Fair value measurement of fincancial assets and liabilities at initial recongnition-

Ind AS 109 requires fair value measurement, retrospectively however as entity may apply the requirement of Ind AS 109 prospectively to transaction extend into on or offer the date of measurement. Accordingly company has optical this exception.

(iv) Share based payment

lad AS 101 permits a first-time adopter not to apply requirement of Ind AS 102 "Share-based payment" to equity instruments that vested before date of transition to Ind ASs. It also provides an exemption, to not apply Ind AS 102 "share based payment" to liabilities erising from slare-based transactions that were settled before the date of transition to Ind AS.

B. Ind AS mandatory exceptions

(i) Estimates

As per Ind AS 101, an entity's estimates in accordance with Ind AS at the date of transition to Ind AS at the end of the comparative period presented in the entity's first Ind AS Financial Statements, as the case may be, should be consistent with estimates made for the surve date in accordance with the previous GAAP unless there is objective evidence that these estimates were in error. However, the estimates should be adjusted to reflect any differences in accounting policies.

As per ind AS 101, where application of Ind AS requires an entity to make certain entirectes that were not required under previous GAAP, those estimates should be usede to reflect conditions that existed at the date of transition (for properties) and AS belance sheet) or at the end of the comparative period (for presenting comparative information as per laid AS). The Company's estimates under Ind AS are consistent with the above requirement. Key estimates considered in preparation of the Pinancial Statements that were not required under the previous GAAP are listed below:

- -Imperment of financial assets based on the expected credit loss model.
- Determination of the discounted value for financial assets and financial hability where applicable earned at amortised cost.

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Discounted value of ROU- assets & corresponding Lease liability

The estimates used by the Company to present these amounts in accordance with Ind AS reflect conditions at April 1, 2023, the date of transition to Inci AS and as of 31 March 2024.

(ii) Initial recognition of financial esset

An ority may apply the requirements in paragraph B5.1.2A (b) of Ind AS 109 prospectively to transactions entered into on or offer the date of transition to Ind. ASs.

(iii) Impairment of financial asset

At the date of transition to Ind AS, the Company has determined that there significant increase in credit risk since the initial recognition of a financial instrument would require undus cost or effort, the Company has recognised a loss allowance at an amount equal to lifetime expected credit losses at each reporting date until that financial instrument is derecognised (voless that financial instrument is low-credit risk at a reporting date).

(iv) Classification and measurement of financial assets

Irel AS 101 requires an entity to assess classification of financial assets on the board of facts and concuratances existing as on the date of transition. Purther, the standard require measurement of financial assets accounted at amortised cost based on facts and circumstances existing at the date of transition of mesoposotive application is imprecisoable.

Accordingly, the Company has determined the classification of financial assets haved on facts and executances that exist on the date of menution. Management of the financial assets accounted at amortised continue been done necesspectively except where the same is impracticable.

The show measurement exception applies for financial liabilities as well.

Reconciliations between previous GAAP and Ind AS
Ind. AS 101 requires an entity to reconcile equity, total comprehensive income and each flows for prior periods. The following tables represent the reconciliations from previous GAAP. tn Ind AS.

Reconciliation of asset and liabilities as at 3 bt March, 2024 and 1st April 2023 presented as per previous grap and as per lad A.S.

Particulars	Notes		at March 31, 20	24	As	at April I, 1023	
Particulars	Notes to First time adoption	GAAP*	Adjustments	Ind AS	Indian GAAPs	Adjustments	Int AS
ASSETS							
Non-current assets				535100	1/03/55/5/40		
Property, plant and equipment		832.73	(12.58)	120.15	1,030.95	(12.81)	1,018.14
Capital Work in Progress					1.08	1752-785	1.06
Right-of-use assets		1	474,94	474.94	200	660.11	660.11
Intergible assets		6.75	(0.01)	6.74	20.82	· ·	20,82
Intengible assets under development		651.30	-	651,30	651.30		651.30
Investment in Subsidiaries		24.32	(24,32)		24.32	(24.32)	
Financial assets							
(i) Investments	d	27.25	19.07	46.32	5,25	19.07	24.33
(ii) Other financial assets	17	200.00	898.36	898.36	******	514.36	314,36
Deferred tax assets (net).	h	294,61	10.46	308.07	316.54	25,35	341.89
Other won-current insicts		927.25	(916.62)	10.63	539,16	(539.16)	*****
Total Non-current assets		2,764.21	452.30	3,216.51	2,589.42	642.60	3,232,92
Current assets							
Pleaseral assets				and the same	17971000		
(i) Inventaria	.0	50.13	99.42	149.55	45.52	37,79	83.31
(ii) Trade receivables		4,540,14	(9.71)	4,530,63	3,347.81	(72.49)	3,275.32
(jii) Cash and cash aguivalents		602.23	Name of	602.23	335.20	1000	335.20
(iv) Bank balances other than cash and cash equivalents		3,120,44	225,000	3,120,44	2,085.19	sam il	2,085.15
(v) Other financial assets	34.	200	2,076.99	2,076.99		2,929.95	2,929.95
Other current assets		2,605.91	(2,076.99)	528.92	3,812.23	(2,929.94)	382.28
Total Current assets		10,519.05	89.71	11,098,76	9,625,94	(34,67)	9,591,25
Total assets	- 3	13,683,26	542.01	14,225,27	12,215,36	607,91	12,523,17
EQUITY AND LIABILITIES							
Equity				- 1			
Espeity share capital		870.36	2 25	870.36	870.36	40	870.36
Other equity	abade,fahi	10,978.76	82.82	11,061.58	9,043.86	1.95	9,045.81
Total equity		11,849.12	82.82	11,931.94	9,914.22	1.95	9,916,17
Liabilities							
Non-current liabilities							
Figure at Liabilities							
(i) Loose liabilities			305.14	305.14		475,73	475.73
Provisions	207	754.31	(16.57)	737.79	925.03	(16.56)	908.43
Total Non-current liabilities		754.31	288.62	1,042,93	925.03	459,17	1,384.20
Current Babilities							
Financial Liabilities							
(i) Lawe liabilities		2.4	170.59	170.39	+:	146,78	146.78
(iii Trade psysbles		12.7	870.03	175000	7.5	139.00	10.00
- total outstending dues of micro enterprises and small		21.57	(0.01)	21.56	49.84	- 8	49.84
enterprises; - total outstanding dues of creditors other then reiero		95.55	(0.01)	95.54	77.48	100	77.48
enterprises and small enterprises;			gara cg	100.00			1320000
(iii) Other fenencial Rubilities	1		109.21	109.21	0,000,000	103.35	103.35
Other current flabilities		\$10.88	(109.20)	701.68	1,080.77	(103.34)	977.43
Provisions		121,57	(0.03)	121.56	168.02	11/20071	168.02
Current tax liabilities (net)	152	30.26		39,26		ment?	
Total Current liabilities		1,079.83	170.57	1,259.40	1,376.11	146,79	1,522.90
				10.15.00.00	75.55.73.500.401		

Total equity and liabilities 13,483.26 542.01 14,225

* The letian GAAP figures have been reclassified to conform to list AS presentation requirements for the purpose of this note.

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(All amounts in Re Iacs, unless otherwise stated)

Particulars	Notes to First time adoption	Indian GAAP*	Adjustments	Ind AS
Revenue				
Revenue from operations		16.370.02	- 1	16,370.03
Other inscare	4.4.1	615.12	190 91	546.03
Total income		16,785,14	130.91	16,916,65
Expenses				
Cost of services:		4).71		41.71
Employee benefit expense	b, c	11,346.97	269.73	11,616.70
Finance costs		32,57	49.53	\$2.10
Depreciation and arrantmation expense		226.27	184.95	411.22
Offur expenses	0, f	2,500.91	(196.31)	2,304.60
Total expenses	1155	14,148,43	307,90	14,456,33
Profit before tas		2,636.71	(176,99)	2,459,72
Income Tiex expense		2000	400000	10000000
(x) Current tas		647.55	(0.00)	647.55
(b) Deferred tax	ii ii	31.92	17.99	39.85
(c) Income Tax Adjustment		32.34	9.00	32.34
Profit for the year		1,934.90	(194.92)	1,739.98
Other comprehensive income				
terrs that will not be reclassified to profit or loss				
(a) Bericessarements of charges in thir value of equity instruments		10.400		0.0000
(b) Remonsurements of the defined benefit plans			(24.03)	(24 95)
(e) Income tax relating to these items			.6.05	6.05
Fotal other comprehensive income			(18.00)	(18.00)
Total comprehensive income for the year		1,934.96	(212.92)	1,721,98

Reconciliation of total other equity as at March 31, 2024 and April 01, 2023

	As at March 31, 2024	As at April 01, 2023
Total other equity as per Previous GAAP	10,289.88	8,354.98
Interest income on security deposit paid	6.50	=
interest expenses on lease liability	(49.52)	
Roversal of cent expenses	196.31	
epreciation on ROU must	(184.95)	
Reversal of lease equitieation reserve	16.57	16,56
Grin on fair voluntion of investment in shares held for trading	81.37	15.26
Saon on fair veloation of investment in mutual flieds	12 86	1,27
Share based payment expenses recognised basis fair valuation	(1,285.36)	(971.57)
Expected credit loss	(9.81)	(72.47)
Impact of deferred tax	(3.43)	25.33
Total other equity as per Ind AS	9,(07.3)	7,385,36

Reconciliation of total comprehensive income for the year auded March 31, 2024

	For the Year ended March 31, 2024
Not profit as par Previous GAAP	1,934.90
Interest focuses	6.53
Interest Expenses	(49.52)
Rent Paid	196:31
Depreciation	(184.95)
Goon on sensorment of financial instruments on equity share	56.15
Coin on removement of financial instruments on restail fund	5.59
ESOP expenses	(293.79)
Expected credit loss	62.66
Impact of deferred tax	(11.89)
Not profit as per Ind AS	1,721.99

(4) Impact of Ind AS adoption on the statement of each flow for the year crided March 31, 2004

Particulars	Provious GAAP	Effect of Ind AS	Ind AS
Net cash flow from operating activities	1,352.05	(164.73)	1,187.32
Net each flow from investing activities	(49.76)	(674.22)	(723.98)
Net cash flow from financing activities	10000	(196.31)	(196.31
Net increase in cash and cash equivalents	1,302.29	(1,035,26)	267.03
Cash and cosh equivalents as at 1 April 2023	2,420.39	(2,085.19)	335.20
Cash and cash equivalents as at 31 March 2024	3,722.68	x.(3,120,45)	602.23

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D. Notor to first-time adoption

Impact of application of Ind AS 109 on Security Deposit

Erefor the previous GAAP, interest fee security deposits (that are refundable in each on completion of the centract) are recorded at their transaction value. Under Ind. AS, all desired must are required to be recognized at Security deposits under Ind. AS. Deformes between the flat value and transaction rate of the security deposits under Ind. AS. Deformes between the flat value and transaction rate of the security deposit has been recognized as part of rath to use usual.

b. Transfer of actorial gain/floor) on provision of suspleyor benefits from statement of profit & loss to other comprehensive income (DCI)

Both under previous GAAP and find AS, the Company recognised costs related to its post-engloyment defend benefit plan on an actuarial basis. Under previous GAAP, the units cost, including actuarial gains and leases are clumped to profit or less. Under fail AS, remeasurements comprising of actuarial gains and leases are recognised to other comprehensive course extend of profit and less.

c. Impact of application of Ind AS 102 on Share-based payments

Under Indian GAAP, the Company was recognizing share based payment expense as per intrinsic value method for its employees, and AS requires the fair value of the share options to interest unity or appropriate process, model recognized over the venting period.

d. Impact of application of Jac AS 100 on lovestment in queted numeal funds and sharon

Under hidsol-G-AAP, investment in quared masses furnis and shares were valued at cost. As per find AS, it is valued at fair solve through statement of profit and less

v. Impact of application of lease accounting under bull AS 116

Urahir Indian GAAP, fix Company mongolises must expense on a straight line basis over the lease turn.

On transfers, the Company recognised is lesse liability measured at the present value of the lesse; but discoursed company and a second special sizes in recognised at its commonweal of the lesse; but discoursed using the lesse; is recommend borrowing rate as at April 01, 2023. Accordingly, a right-of-use asset and recommendating terms in this contribute that been recognised. The principal portion of the beaut payments have been disclosed under cosh flow from financing antivities. On application of the Ind. AS I is, the nature of cognises had changed from lesse term in previous periods to depreciation uses for the right-of-use asset, and finance cost for insurant across do a lesse funds.

f. Transition impact on Lance equilization reports.

Under Index GAAP, the company has recognized lense equalization reserve as on 31st much 2023 due to straight line impact. In contrast, hal AS 116, Lenses, requires less promotes to be recognized on storight line hans if the increase is not in line with expected general inflation to compensate for the lense's expected inflationary cost increase. The Company has been agreements with an excelation of our in his with expected general inflation, and here's no straight-lining of the lanes payment has been done in find AS Consequently, losse equalization reserve has been decreased with a corresponding adjustment in retained sensing as on April 1, 2023 and Rum expense during the year ending 31 March 2024.

m. Retnieed Enmines

Actorned stammings as an April 1, 2023 has been askinsted consequent to the above Ind. AS transition adjustments.

h. Heferral Tax

Under Ind AS, certain assets and liabilities are created due to the patential supact of Ind AS. These assets and habilities create temporary differences, which have tax suplications. Consequently, deterred tax assets and liabilities are recognised.

i. Mossaryment of foundat assets and financial liabilities at amortised con-

their function GAAP, all frequest mosts and financial habilities were carried at one. Under Ind AS, certain francial inserts and financial habilities are adiscapably measured at anomalog out which involves the application of effective interest restrict. In applying the effective interest rusticed, an entity identifies fees that are an image part of the affective around rate of a financial involvement. The effective interest rate is the case that exactly discounts animated future each payments or investigate the expected life of the financial insert of financial financial must be financial insert of financial assets. A labilities, the fair value of the financial instrument at the date of mustice to Ind AS has been considered as the new amortised cost of that financial instrument at the date of mustice to Ind AS.

(There square has been in Approvably by Nard)

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40 Income tas

a) Income tax expense/(income) recognised in statement of profit and loss

Particulars	For year ended March 31, 2025	For year ended March 31, 2024
Current tax expense		
Current tax for the year	762.19	647.55
Deferred tax expense/ benefit		
Relating to origination and reversal of temporary differences	34.12	39.85
Income tax recognised in other comprehensive income		
Deferred tax related to items recognised in OCI during the year		
Deferred tax on remeasurement of defined bonefit plans	(4.13)	(6.05)
Total income tax expense	792,18	681.35

b) Reconciliation of tex expense and the accounting profit multiplied by statutory income tax rate

	For year ended March 31, 2025	For year ended March 31, 2024
Profit before tax	2,884.27	2,459.72
Tax at statutory rate (8)25.17%	725.97	619.11
Other not deductable expenses and income		
Capital gain taxed at lower rates	(4.05)	
Other permanent differences	70.80	81.15
Other	(0.54)	(18.91)
	792.18	681.35
		THE RESIDENCE OF THE PERSON NAMED IN

C) Breakup of deferred tax (net) recognised in the balance sheet

	As at March 31, 2025	As at March 31, 2024	As at April I, 2023
Property plant and equipment	(101.66)	(121,65)	(171.34)
Profit/(Loss) on Forward Cover M2M(Net)	3.59	1.26	7.00
Provision for Doubtful Debts(Advance,Loan & Others) CY	6,81	7.48	2.48
Provision of Expenses	4.96	19:32	6.91
Provision for Diminution in value of investment	(5.21)	18.94	1.32
Expected credit loss	40,54	36.23	51.73
Lease liability	76.80	119.74	156.69
Gratuity Payable	145.72	138.88	129.28
Leave Encastement Payable	64.70	77.40	141.65
Others	41.85	10.47	16.17
Total Deferred Tax Asset (net)	278.10	308.07	341.89

Breakup of deferred tax (net) recognised in the statement of profit and loss and other comprehensive income	For year ended March 31, 2025	For year ended March 31, 2024
Property plant and equipment	(20,00)	(49.59)
Profit/Loss) on Forward Cover M2M(Net)	(2.33)	5.74
Provision for Doubtful Debts(Advance,Loan & Others) CY	0.67	(5.00)
Provision of Expenses	14,35	(12.41)
Provision for Diminution in value of investment	24.14	(17.62)
Expected credit loss	(4.32)	15.50
Loose liability	42.94	36.95
Gratuity Payable	(6.84)	(9.60)
Leave Encashment Payable	12.72	64.27
Others	(31.38)	5.70
	29.95	33.83
	Property plant and equipment Profit/Loss) on Forward Cover M2M(Net) Provision for Doubtful Debts(Advance,Loan & Others) CY Provision of Expenses Provision for Diminution in value of investment Expected credit loss Lease liability Gratuity Payable Leave Encastment Payable Others	Property plant and equipment (20,00) Profit/Loss) on Forward Cover M2M(Net) (2,33) Provision for Doubtful Debts/Advance, Loan & Others) CY (0,67) Provision of Expenses (14,35) Provision for Diminution in value of investment (24,14) Expected credit loss (4,32) Lease liability (6,84) Leave Encashment Payable (6,84) Cothers (31,38)

Total Deferred Tax Asset (Net), Deferred Tax Assets And Deferred Tax Liabilities Relate To Income Taxes Levied By The Same Tax Authorities.

CIN: U64202UP1988PLC209717

Notes to the Phanicial Statements for the year ended March 31, 2025

(All anounts in Rg. locs, unless otherwise stated)

41 Additional Regulatory Information

The radios for the year exced March 31, 2025 and March 31, 2024

S No	Ratin	Numerator	Denominator	March 31, 2025	March 31, 2024	% change	Reason for variance
İ	Current Ratio (in times)	Total Current Assets	Total Current liabilities	13.39	8.80	52 13%	Increase in surplus cash and repayment of liability to increase in current ratio.
2	Debt Equity Ratio (in times)	Defits Consist of borrowing and lase Liabilities	Total Equity	NA	NA	NA	No outstanding Loan in th
	Debt Service Coverage Ratio (in times)	EBIT + Deprociation	Debt Service - Interest and Lease payments + Principal Repayments	NA	NA	NA	No outstanding Lone in the current year
	Return on Equity Ratio (%)	Profit for the year (-) Prof. Dividends	Average Total Equity	16.21%	15.93%	1.79%	
5	Investory Tumpser Ratio (in times)	Average Inventory	Total Tumover	NA	NA.	NA	Company does not have
6	Trade Receivables Turnover Ratio (in times)	Revenue from Operation	Average Trade Receivables	3.16	4.19	-24.60%	inventory
7	Trade Payables Turnover Ratio (in times)	Net Credit Purchase/Cost of Survices & Other Expenses	Average Trade Payables	12.50	13.93	-10.27%	
ā	Net Capital Turnover (in times)	Revenue from Operation	Average Working Capital (Total CA - Total CL)	1.35	1.84	-26 59%	Intprove utilisation and efficiency
9	Net Profit Ratio (in %)	Profit for the year	Revenue from Operation	14.46%	10.63%	36,02%	larprove utilisation and
	Return on Capital Employed Ratio (in %)	Profit before tax and finance	Capital Employed	20.54%	21.30%	3.59%	efficiency
11	Return on Investment Ratio (%)	Income Generated from Invested Funds	Average Invested funds in freesury investment	8.12%	8.53%	-4.42%	

42 Other Regulatory Information:

(i) Details of Benami Property Held :-

These are no proceedings that have been initiated or pending against the Corepany for holding any banemi property under prohibitions of Bernerii Property transaction act, 1988-(as assessed time to time) (earlier Benerit Transmirte prohibition act, 1988) and rules made theregode:

The Company has not been decimed withis definiter by any bank or financial institution or generalizest or any government authority.

(88) Relationship with Struck off Companies :-

The Company has no transactions with the companies assock off under companies act, 2013 in companies act 1956.

(iv) Registration of Charges or satisfaction with Registrar of companies :-

There are no charges or satisfaction which are yet to be registered with the registers of companies beyond the sestatory period.

(v) Compliance with Number of layers of Companies: -

The Company has corepled with number of layers prescribed under clause (87) of section 7 of the set read with Companies (Restriction on Number of layers) Rules 2017, and there are no sorosponies

(vi) Compliance with Approved Schomes of arrangements-

The Company has not among into any scheme of arrangement which has an accounting impact on current or previous financial year.

(vii) Utilization of Borrowed funds and securities premium;-

(a) The Company has not advanced or located or invested fluids in any other personal or entity (ies), including fiveign entities (fearmedianes) with the understanding this the bearmedian shall y

directly or indirectly lend or invest in other persons or entries identified in any manner whosopyur by or on behalf of the Company (Ultimate basefic acies) or provide any guarantee, security or the tice on behalf of the Ultimage Geneficiants,

b) The Company has not received any fluid from any person(s) or entry(ses), including foreign croities (Funding Party) with the understanding (Windfur recorded in writing or otherwise) that the Company Shall :-directly or indirectly land or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate benefit in (e)) or provide any guarantee. security or the like on botalf of the Ultimate Beneficiaries.

(viii) Undisclosed Incomer-

These is no income summiliared or disclosed as income thirting the current or previous year in the tox amendments under the income Tox Act, 1961, that has not been recorded in the books of occurrents.

(ix) Details of crypta curvency or virtual currency:-

The Company has not readed or inscorted in crypto currency or virtual currency during the current or previous year.

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(x) Valuation of property, plant and equipment, intengible assets and investment property:— The Computy has not sevalued its property, plant and equipment or intengible assets or both during the current or previous year.

(xi) Events occurring after balance sheet date :-

No adjusting or Significant non adjusting events occurred between the reporting date and date of authorization of Financial Statements.

- 43 Figure of previous year have been regrouped & rearranged whenever assessmy to make their companies with those of the current year.
- 44 Figure have been mund off to the nearest Rs. in Lakhs except where stated otherwise.

AS PER OUR REPORT OF EVEN DATE ATTACHED HEREWITH For S S Kothari Mehta & Co. LLP

Chartered Accountants

FRN 000756N/N500441

Navion Aggarwal Carteer

M.No. 094380 Place: New Delhi Date: 28.05.2025 For and on behalf of Board of Directors of

J K Technosoft Limited

Satish Chandra Gupta

Director

DIN: 0.1595040

Partito Pratim Kar

Director

DIN: 00508567

M.S. Naturigan Senin VP Financia



INDEPENDENT AUDITOR'S REPORT

To The Members

J K Technosoft Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

- 1. We have audited the accompanying Consolidated Financial Statements of J K Technosoft Limited ('the Parent Company') and its subsidiaries (the Parent company and its subsidiaries together referred to as 'the Group'), which comprise the consolidated Balance Sheet as at March 31, 2025, the consolidated Statement of Profit and Loss (including Other Comprehensive Income), the consolidated Statement of Changes in Equity and the consolidated Statement of Cash Flows for the year ended on that date and notes to the consolidated financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as the "consolidated financial statements").
- 2. In our opinion and to the best of our information and according to the explanations given to us and the other financial information of the subsidiaries as referred to in the Other Matters paragraph below, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, the consolidated state of affairs of the Group as at March 31, 2025 and of consolidated profit including other comprehensive income, consolidated changes in equity and its consolidated cash flows for the year ended on that date.

Basis for Opinion

3. We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the consolidated Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

4. Emphasis of matter

We draw your attention to the note no. 41 to the Consolidated financial statement regarding preparation of accounts of one of the subsidiary company i.e JKT Bangladesh Pvt. Ltd. where management has decided to voluntary winding up of the company in view of the same the accounts of the company are not prepared on Going concern basis and has been prepared on realisable value basis.

Independent Auditors Report Consolidated - J K Technosoft Limited

Page 1 of 8

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Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

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

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements, or our knowledge obtained during our audit or otherwise appears to be materially misstated.

When we read the other information identified above, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibility of Management and Those Charged with Governance for consolidated financial statements

The Parent Company's Management and Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance, including other comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with the Ind AS and other accounting principles generally accepted in India. The respective Board of Directors of the companies/entities included in the Group, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and reasonable and prudent; and the design, implementation and estimates that are 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Parent Company, as aforesaid

In preparing the consolidated financial statements, the Management and Board of Directors of the Parent Company, the subsidiaries included in the Group is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Management and Board of Directors of the Companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Independent Auditors Report Consolidated - J K Technosoft Limited

Page 2 of 8



7. Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances. Under section 143(3)(i) of the 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.
- 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 Group 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 consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the respective entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the
 entities or business activities within the Group to express an opinion on the consolidated
 financial statements. We are responsible for the direction, supervision, and performance of
 the audit of the financial statements of such entities included in the consolidated financial
 statements of which we are the independent auditors.

Independent Auditors Report Consolidated - J K Technosoft Limited

Page 3 of 8



Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.

We communicate with those charged with governance of the Company 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.

8. Other Matters

We did not audit the financial statements of two subsidiary & one step-down subsidiary companies incorporated outside India, whose financial statement reflect total assets Rs. 31.74 lakhs as at March 31, 2025, total revenue of Rs. 64.40 lakhs, net cash inflows of Rs. 1.13 lakhs for the year then ended, as considered in the consolidated financial statements.

These financial Statements have been prepared by the management of respective subsidiaries and furnished to us by the management of the parent company. In our opinion and according to the information and explanations given to us by the Management, these financial results are not material to the Group.

Our opinion on the consolidated financial statements and our report on other Legal and regulatory requirements below is not modified in respect of the above matters with respect to our reliance on the work done and financial statements certified by the management.

9. Report on Other Legal and Regulatory Requirements:-

- As required by Section 143(3) of the Act, based on our audit and the other financial information of subsidiaries as referred to in other Matters paragraph, we report, to the extent applicable, that:
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
- (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books;
- (c) The consolidated Balance Sheet, the consolidated Statement of Profit and Loss including Other Comprehensive Income, consolidated Statement of Changes in Equity and the consolidated Statement of Cash Flows dealt with by this Report are in agreement with the books of account.

Independent Auditors Report Consolidated - J K Technosoft Limited

Page 4 of 8

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- (d) In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act.
- (e) On the basis of the written representations received from the directors of the parent Company as on March 31,2025 taken on record by the Board of Directors of the Parent Company, none of the directors of parent company is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls with reference to financial statement of the parent Company and the operating effectiveness of such controls, refer to our separate report in "Annexure A";
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - The consolidated financial statements disclose impact of pending litigations as at March 31, 2025 on its financial position of the Group. Refer Note No. 33 to the consolidated financial statements.
 - The Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company by the parent Company.
- iv. (a) The respective Managements of the Company and its subsidiaries which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company or any of such subsidiaries to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - (b) The respective Managements of the Company and its subsidiaries which are companies incorporated in India, whose financial statements have been audited under the Act, have represented to us that, to the best of their knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company or any of such subsidiaries from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company or any of such subsidiaries shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or

Independent Auditors Report Consolidated - J K Technosoft Limited

Page 5 of 8



provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. The Company has neither declared nor paid any dividend during the year and until the date of this report in compliance with Section 123 of the Act.
- vi. Based on our examination, which included test checks, the Parent Company has used accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tempered and the audit trail has been preserved by the company as per the statutory requirements for records
- 2. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/ "CARO") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Company included in the consolidated financial statements of the Company, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in the CARO report.

For S S Kothari Mehta & Co. LLP

Chartered Accountants

Firm Registration Number: 000756N/N500441

Naveen Aggarwal

Partner

Membership No. 094380 Udin: 25094380BMXXHP5270

Place: New Delhi Date: May 28, 2025 NEW DELHI



"Annexure A" to the Independent Auditor's Report of even date on the Consolidated Financial Statements of J K Technosoft Limited.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act") as referred to in paragraph 2(f) of 'Report on Other Legal and Regulatory Requirements' section.

In conjunction with our audit of the consolidated financial statements of J K Technosoft Limited ("the Parent Company") as of March 31, 2025, we have audited the internal financial controls with reference to financial statements of Parent Company.

Management's Responsibility for Internal Financial Controls

The Management of the Parent Company is responsible for establishing and maintaining internal financial controls based on the internal control with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Parent Company's internal financial controls with reference to financial statements of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Parent Company's internal financial controls system with reference to the financial statements.

Independent Auditors Report Consolidated - J K Technosoft Limited

Page 7 of 8



Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to financial statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Parent Company, in all material respects, an adequate internal financial controls system with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2025, based on the criteria for internal financial control with reference to financial statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For S S Kothari Mehta & Co. LLP

Chartered Accountants

Firm Registration Number: 000756N / N500441

Naveen Aggarwal

Partner

Membership Number: 094380

Udin: 25094380BMKXHP5270

Place: New Delhi Date: May 28, 2025 NEW DELHI

Particulars	Notes	As at March 31, 2025	As at March 31, 2024	As at April 1, 2023
ASSETS	-			
Non-current assets				
Property, plant and oquipment	44	706.23	835.08	1,035.98
Capital work in progress	44		X	1,08
Right-of-use ansets	46	349,16	624.78	791.14
Intangible assets	5	2.216,37	6.74	20.82
Tetragible assets under development	5	998.62	2,173.66	1,843.81
Financial assets				
(i) Investments	.0	1,418.65	2,276.50	835,29
(ii) Other finascial pacts	9.	503.10	903.60	506.56
Deferred tax sasets (net)	9		188,63	428.86
Offset non-current muchs	10	0.30)	19.63	1,000
Total Non-current assets	111	8,192.93	7,021.42	5,463,54
Current assets				
Financial assets				
(i) levestments	.0	76,17	149.55	83,30
(ii) Trade receivables	7	4,417.81	4,083.31	4,659.38
(iii) Cosh and cash equivalents	31	281.15	1,141.28	1,940.65
(iv) Bank balances other than cash and crash equivalents.	32	5,886.91	3,120.44	2,065.18
(v) Offser financial assets.	3	3,018.72	3,205.72	2,811.47
Other current assets	10	756.06	785.77	7,005,65
Total Current assets	-	14,536,83	12,406.04	11,685,63
Total assets		22,729,75	19,427.66	17,149,17
EQUITY AND LIABILITIES				
Equity	13	870.36	870.36	830.36
Equity share capital			15,308.95	12.614.60
Other equity	14	18,520.72	16,179.31	13,485.03
Total equity	-	19/191.00	- Introdu	15/403/07
Linbilities				
Non-current fiabilities				
Financial Liabilities				
(i) Lease liabilities	15	108.04	370.28	559.20
Provisions	16	766.95	766.89	980,80
Defirmed tax liabilities (net)	9	(32,62		7 F 10 Cu
Tutal Non-curvest liabilities	-	1,007.81	1,137.17	1,540.00
Current liabilities				
Financial Liabilities			(0.252)	0905
(i) Lease liabilities	1.5	262.24	261.23	192.72
(ii) Tradu payables				
 total outstanding thes of micro enterprises and small enterprises; 	17	37.05	21.57	49.64
 tetal outstanding dues of creditors other than micro enterprises and small enterprises. 	17	169,37	265.12	213,64
(iii) Other firancial liabilities	13	124.25	42.33	127.00
Other current liabilities	19	1,221.34	1,351.13	1,353.30
Provinces	19	80.00	182.33	189.56
Carrent tax fiobilities (net)	20	36,81	37.41	
Total current liabilities		1,330.86	2,113.18	2,124.09
FARSH CHUT ERG HILDSHIPES				

Massial accounting policies & other explanatory information forming part of the consolidated financial statement

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This is the expansiolated features sheet referred to in our report of even data

For S S Kothari Mehta & Co. LLP

Chartered Accountants FRN,000756N/N506441

Maren Aggarwal

Partner M.No. 094380

Place: New Delhi Date: 28-May-2025

For and on behalf of Board of Directors of

J K Technosoft Limited

econ 1 Satish Chandra Gupta

Difference DISC 01595040

an

M. S. Naturajan Sensor V.P. Finance Partho Praties Kar Director

DIN: 00508507

Consolidated Statement of Profit and Loss for the year ended March 31, 2025

(All amounts in Rs. lacs, unless otherwise stated)

	Particulars	99	For the Year ended March 31, 2025	For the Year ended March 31, 2024
i II	Revenue from Operations Other income	21 22	19,627.63 634.40	22,667.79 613.05
ш	Total income (I + II)		20,262.03	23,280,84
ĮV.	Expenses			
	Cost of services	23		41.71
	Employee benefits expense	2.4	12,715.56	15,523.32
	Finance costs	25	56.93	97.79
	Depreciation and amortisation expense	26	430.93	498.75
	Other expenses	27	3,728.00	4,464.40
	Total expenses (IV)		16,931.42	20,625.97
v	Profit before tax (III - IV)		3,330.61	2,654.87
V1	Income Tax experise: (a) Current tax		819.93	687.71
	(b) Deformed tax		91.40	125.90
	(c) Income Tax Adjustment		(35.80)	8.55
VII	Profit for the year (V - VI)		2,455.08	1,832.71
VIII	Other comprehensive income			
	Items that will not be reclassified to profit or less			
	(a) Remeasurements of the defined benefit plans		(16.42)	(24.05)
	(b) Income tax relating to remeasurement of defined benefit plans		4.13	6.05
	(c) Fair value gain on equity instruments through OCI		1,000.50	573.36
	 (d) Income tax relating to fair value gain on equity instruments through OCI 		(210.10)	(120.41)
	Items that will be reclassified subsequently to profit or loss			
	Exchange differences in translating the financial statements of foreign operations		153.04	(20.17)
	Total other comprehensive income		931.15	414.78
IX	Total comprehensive income for the year (VII + VIII)		3,386.23	2,247.49
	Earnings per equity share			
	[Face value Rs. 10/- per share (P.Y Rs. 10 unch)]		80.01	-121/02
	(1) Basic Earning Per Share (in Rs) (2) Diluted Earning Per Share (in Rs)	28	28.21 23.58	21.06 17.85
	erial accounting policies & other explanatory information forming part of		1-45	(4500)

Material accounting policies & other explanatory information forming part of the consolidated financial statement

This is the consolidated statement of profit and loss referred to in our report of even date

MEM DELHI

For S S Kothari Mehta & Co. LLP.

Chartered Accountants FRN.000756N/N500441

Navern Aggarwal

Partner M.No. 094380 Place : New Delhi Date : 28-May-2025 For and on behalf of Board of Directors of J K Technosoft Limited

Satish Chandra Gupta

Director

DIN 01595040

Partho Pratim Kar

Director DIN: 00508567

M. S. Nathrajan Senior V.P. Finance (All amounts in Rs. Inca, unless otherwise stated):

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
A. Cash flow from operating activities		
Profit before tax	3,330.61	2,654.87
Adjustments for:		
Depreciation and amortisation	430,93	498.75
Employee stock compensation expense	225.55	393.70
Interest paid on lease liability	46.06	65.22
Expected credit loss on trade receivables	118.55	1.19
Gain on disposal of property, plant and equipment	(1.48)	(4.60)
Interest income on fixed deposit	(400.84)	(245.42)
Interest paid on fair valuation of security deposit	7.58	7,10
Excess provision written back	71.27	78.60
Movement on cessation of subsidiary		155.00
Foreign currency pain	153.04	(20.17)
Dividend of investment on share	(0.04)	(4.21)
Operating profit before working capital changes	3,981.23	3,478.12
Movements in working capital:		
(Increase)/decrease in trade receivables	(524.33)	496.28
Decreme/fineresse) in other financial assets	592.78	(774.33)
(Increase)/decrease in other assets	(54.10)	(9.11)
(Decrease)/increase is trade payables	(81.27)	25.21
(Decrease) in provisions	(68.72)	(295.15)
Increase/(decrease) in other financial liabilities	81.92	(84.72)
Increase/(decrease) in other liabilities	(258.99)	(2.14)
Cash generated from operations	3,669.52	2,834.16
Net income tax paid	(769.68)	(360.48)
Net cash flow from operating activities (A)	2,899,84	2,473.68
B, Cash flow from investing activities		
Purchase of property, plant and equipment	(18,25)	(111.73)
Payments for intangible sasets	(1,041.33)	(329.85)
Investments in fixed deposits with bank	(2,766.47)	(1,035.26)
Sale/(Purchase) of Investments	83.37	(934.10)
Dividend received	0.04	4.21
Interest received	389.98	219,35
Net cash flow used in investing activities (B)	(3,352,66)	(2,187.38)
C. Cush flow from financing activities	1602202	
Payment of lease liability	(307.28)	(185.70)
Net cash flow from / (used in) financing activities (C)	(307.28)	(185.70)
Net eash flow from / (used in) Cash and eash equivalents (A+B=C)	(760.10)	100,60
Cash and each equivalents at the beginning of the year	1141.25	1040.65
Cash and eash equivalents at the end of the year	381.15	1141.25
Cash and Cash equivalents comprise:		
(a) Balances with banks in current accounts	381.15	1141.25
	381.15	1141.25

Material accounting policies & other explanatory information forming part of the financial statement

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Notes:

The above Consolidated Cash Flow Statement has been prepared under the 'indirect Method' as set out in the Indian Accounting Standard (Ind AS 7) 'Statement of Clob Hows'

This is the cash flow statement referred to in our report of even date

For S S Kothart Mehta & Co. LLP

Chartered Accountants FRN.000756N/N500441

Navece Aggarwal

Partner M.No. 094380

Place : New Delhi Date 28-May-2025 For and on behalf of Board of Directors of J K Technosoft Limited

Setish Chandra Gupta

Difector

D\$1:01593040

M. S. Nathrajan Senior V.P. Finance

Partho Pratim Kar

Director DIN: 00508567

A. Equity share expital

Current Reporting Period.

Particulars	Balance as at April 1, 2024	Changes in equity share capital due to prior pariod errors	Restated balance at the beginning of the current period	Changes in equity share capital during the year	Bulance as at March 31, 2025
Equity share of Rs. 10 such issued, subscribed and fully poid	559.40		559.49		339.49
Equity share of Rs. 10 each issued and Rs. 2.5 called up, subscribed and Partly paid	319,87		310.87		310.87

Previous Reporting Period

Particulars	Balance as at April 1, 2023	Changes in equity share capital due to price period errors	Restried bulance at the beginning of the current period	The state of the s	Holonce us at March 31, 2024
Equity show of Rs. 10 each issued, subscribed and fully paid	559.4%		559.49		559.45
Equity shore of Re. 10 each issued and Re. 2.5 celled up, subscribed and Parity paid	81087		315.87	-0.0	310.81

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Other equity		Reserves & Surpl	15	literes of	Other Comprehese	dvo Income	
Description	Retained carmings	Share Premium	Share based payment reserves	Ferrign currency translation reserve	Remeasurement of defined benefit liability	Equity testruments through GCI	Total
Balance as at April 1, 2023	10,295,78	688,88	971.57	447.78	20	10,65	12,614.66
Profit for the year	1,852.71	17-25-1	1 SSE	-7.4		- +	1,832.75
Outcom expense recognised during the year	130000		295.78			+	293.79
Movement on possition of subsidiery	153.00		A Section	100			153.00
Other comprehensive income for the year (set of tex)				(20.37)	(18,00)		434.29
Balance as at March 31, 2024	12,281,49	688.88	1,265.36	617.61	(18.80)	463.61	15,308,95
Profit for the year	2,455,06		C	4.		-	2,655.08
Options expense mangerised during the year	50000	15	225.55				225.55
Other communities income for the year (net of text)				153.04	(12.29)	790,39	931,14
Balance as at March 31, 2025	14,736.57	688,58	1,490.91	780.65	(30.39)	1,254,00	18,920,72

Material accounting policies & other explanatory information 1-45 forming part of the financial statement

This is the consolidated statement of changes in Equity referred to in our report of even date.

NEW DELHI

For S S Kathari Michta & Co. LLP

Chartered Accountants FRN.000750N/N500441

Navon Aggaresi

Partner M.No. 094380

Place: New Dulki Date: 28-May-2025

For and on behalf of Board of Directors of J K Technosofi Limited

Satish Chandra Gupta

Dispetor Dis-01595040

M. S. Natarajan Serior V.P. Finance

Partho Pratio Kar Director DON: 00508567

1. Corporate Information

J K Technosoft Limited (CIN - U64202UP1988PLC209717) is a public limited company having its registered office at F-3. Sector 3. Noida, Gautam Buddha Nagar-201301 Uttar Pradesh. The company is a subsidiary of Jaykay Enterprises Limited and it also has its subsidiaries in UK (JK TECH UK LIMITED - 100%), US (JK TECH US INC.- 100%), Bangladesh, (JKT Bangladesh Private Limited-100%), JKT Europe BV (JKT Netherland BV-100%). The company is into IT Services (Application Development, Integration & Support, IT Consulting, Mobility, Portal Services, Hyper automation), AI/ML, Data Transformation, Cloud Engineering, Enterprise Solutions (QAD, Progress etc.).

2. Basis of accounting, preparation of Consolidated Financial Statements and material accounting policies

A. Basis of preparation

(i) Statement of compliance:

These Consolidated Ind AS Financial Statements are prepared in accordance with the Indian Accounting standards (Ind AS) as notified by Ministry of corporate affairs under section 133 of the companies act, 2013 ("Act") read with companies (Indian Accounting standard) Rules, 2015 as amended by companies (Indian Accounting standard) (Amendment) Rules, 2016, the relevant provisions of the Act. Accounting policies have been consistently applied except where a newly issued Accounting Standard is initially adopted or a revision to an existing Accounting Standard requires a change in the accounting policy hitherto in use. The Company has prepared these Consolidated Financial Statements as per the format prescribed in Division II of Schedule III to the Act.

These Consolidated Ind AS Financial Statements for the year ended March 31, 2025 are the Company's first Ind AS consolidated financial statements. For all periods up to and including the year ended March 31, 2024, the Company prepared its consolidated financial statements in accordance with accounting standards notified under the section 133 of the Companies Act 2013, read together with rule 7 of the Companies (Accounts) Rules, 2014 amended time to time.

As these are the Company's first Consolidated Financial Statements prepared in accordance with Ind AS, the Company has applied, first-time adoption standard (Ind AS 101) of Indian accounting standards An explanation of how the transition to Ind AS has effected the previously reported financial position, financial performance of the Company is provided in note no.38.

Companies included in consolidation:

Name of Company	Country of Incorporation	Relationship	% of Holding and voting power as at			
			31,03,2024	31.03.2024	1.04.2023	
JK Tech UK Limited	United Kingdom	Subsidiary	100%	100%	100%	
JK Tech US Inc.	USA	Subsidiary	100%	100%	100%	
JKT Bangladesh Private Limited	Bangladesh	Subsidiary	100%	100%	100%	
F. Safe Solutions Pvt Ltd (Formerly Known as JKT Learning Solutions Pvt Ltd) liquidated w.e.f 04.01.2024.	India	Subsidiary	(*)	ā	90%	
JKT Europe BV	Netherland	Subsidiary	100%	100%	100%	
JKT Netherland BV (subsidiary of JKT Europe BV)	Netherland	Step-down Subsidiary	100%	100%	100%	



(ii) Basis of measurement:

The Consolidated Financial Statements have been prepared on an accrual basis and a historical cost convention, except for certain financial assets and financial liabilities which are measured at fair values or at amortised cost at the end of each reporting period and defined benefit plans -plan assets and share based payment measured at fair value,

(iii) Classification of current/non-current assets and liabilities:

The Company presents assets and liabilities in the balance sheet based on current/non-current classification. An asset is classified as current when it is:

- i. Expected to be realized or intended to sold or consumed in normal operating cycle;
- ii. Held primarily for the purpose of trading:
- iii. Expected to be realized within twelve months after the reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All the other assets are classified as non-current.

A liability is current when:

- i. It is expected to be settled in normal operating cycle;
- ii. It is held primarily for the purpose of trading;
- iii. It is due to be settled within twelve months after the reporting period; or
- iv. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

Operating cycle:

The Company present assets and liabilities in the Balance Sheet based on current/non-current classification considering an operating cycle of 12 months being the time elapsed between deployment of resources and the realisation/settlement in cash and cash equivalents there-against.

(iv) Functional and presentation currency:

Items included in the Consolidated Financial Statements of the Company are measured using the currency of the primary economic environment in which the Company operates ('the functional currency'). The Consolidated Financial Statements are presented in Indian Rupee ('INR'), which is the Company's functional currency and all the values are rounded off to the nearest lacs, except number of shares, face value of shares, earning per share or wherever otherwise indicated.

B. PRINCIPLES OF CONSOLIDATION

The consolidated financial statements relate to J K Technosoft Limited ("the Company") and its subsidiary companies ("the group companies") collectively referred to as "the Group". As per applicable Ind AS foreign subsidiaries are treated as Non-Integral Operation. The consolidated financial statements have been prepared on the following basis:

The financial statements of the Company and its subsidiary companies have been combined on a line-by-line basis by adding together like items of assets, liabilities, income and expenses. Inter-company balances and transactions and unrealized profits or losses have been fully eliminated.

In case of foreign subsidiaries, being non-integral foreign operation, revenue items are consolidated at the average rate prevailing during the year. All assets and liabilities are converted at rates prevailing at the end of the year. Any exchange difference arising on consolidation is recognised in the Exchange Fluctuation Reserve.



As far as possible, the consolidated financial statements have been prepared using uniform accounting policies, like transaction and events in similar circumstances and are presented to the extent possible, in the same manner as the Company's separate financial statements.

The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the parent company, i.e., year ended on 31st March.

C. Use of estimates and judgements

The preparation of consolidated financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income, expenses and disclosures of contingent assets and liabilities at the date of these financial statements and the reported amount of revenues and expenses for the years presented. Actual results may differ from the estimates. Estimates and underlying assumptions are reviewed at each balance sheet date. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods affected.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur. The company uses the following critical accounting estimates in preparation of its consolidated financial statements:

(i) Useful lives of property, plant and equipment and intangible assets

The useful life and residual value of property, plant and equipment and intangible assets are determined based on technical evaluation made by the management of the expected usage of the asset, the physical wear and tear and technical or commercial obsolescence of the asset. Due to the judgements involved in such estimations, the useful life and residual value are sensitive to the actual usage in future period. The management evaluates and reviews the pattern of expected economic benefits from the asset along with commensurate method of depreciation on periodic basis and decides to follow suitable method of charging depreciation.

(ii) Provisions

The Company estimates the provisions that have present obligations as a result of past events and it is probable that outflow of resources will be required to settle the obligations. These provisions are reviewed at the end of each reporting period and are adjusted to reflect the current best estimates. The timing of recognition requires application of judgement to existing facts and circumstances which may be subject to change.

(iii) Contingencies

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. Potential liabilities that are possible but not probable of crystallising or are very difficult to quantify reliably are treated as contingent liabilities. Such liabilities are disclosed in the notes but are not recognised. Contingent assets are neither recognised nor disclosed in the Consolidated Financial Statements.

(iv) Provision for income tax and deferred tax

The Company uses estimates and judgements based on the relevant rulings in the areas of allocation of revenue, costs, allowances and disultowances which is exercised while determining the provision for income tax. A deferred tax asset is recognised to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilised. Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies, Accordingly, the Company exercises its judgement to reassess the carrying amount of deferred tax assets at the end of each reporting period.

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(v) Employee benefits

The cost of the leave encashment, defined benefit plan and other post-employment benefits and the present value of such obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, mortality rates and attrition rate.

(vi) Leases

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. Identification of a lease requires significant judgement. The Company uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate. The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend the lease if the Company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. In assessing whether the Company is reasonably certain to exercise an option to terminate a lease, it considers all relevant facts and circumstances that create an economic incentive for the Company to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The Company revises the lease term if there is a change in the non-cancellable period of a lease.

The discount rate is generally based on the incremental borrowing rate specific to the lease being evaluated or for a portfolio of leases with similar characteristics.

(vii) Share-based payments

Estimating fair value for share-based payment transactions requires determination of the most appropriate valuation model, which is dependent on the terms and conditions of the grant. This estimate also requires determination of the most appropriate inputs to the valuation model including the expected life of the stock option, volatility and dividend yield and making assumptions about them.

D. Summary of Material accounting policies:

(i) Property, Plant and Equipment and capital work-in-progress:

Property. Plant and Equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use. Other Indirect Expenses incurred relating to project, net of income earned during the project development stage prior to its intended use, are considered as pre-operative expenses and disclosed under Capital Work-in-Progress. Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. Property, plant and equipment is eliminated from the financial statements on disposal and gain or loss is recognised in Statement of Profit and Loss. Depreciation on PPE are provided to the extent of depreciable amount on straight line basis (SLM). Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. The residual values, useful lives and methods of depreciation of Property, Plant and Equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

The Consolidated Financial Statements for the year ended 31 March 2025 are the first Consolidated Financial Statements which has been prepared in accordance with Ind AS. On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognised as at 1 April, 2023 measured as per the previous GAAP and used that carrying value as the deemed cost of the property, plant and equipment.



(ii) Intangible assets:

Intangible assets are reported at cost less accumulated amortisation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalisation criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Intangible assets are amortized on a straight line basis over the estimated useful economic life. The intangible assets are assessed for impairment whenever there is an indication that the intangible asset may be impaired.

Amortisation of intangible assets is provided based on useful life of the intangible assets as prescribed in Schedule II to the Companies Act, 2013.

(iii) Intangible assets under development:

Internally generated intangible asset under development stage is recognized when it is demonstrated that it is technically feasible to use the same and the cost incurred for developing the same is ascertained. Technical Know-how so developed internally is amortised on a straight-line basis over its estimated useful life.

(iv) Depreciation and Amortisation

Property, Plant and Equipment

Depreciation on property, plant and equipment is provided using straight line method as per the useful life prescribed in Schedule II of the Companies Act, 2013.

Leasehold land is amortized over the primary period of lease.

In respect of property, plant and equipment whose useful life has been revised, the unamortized depreciable amount is charged over the revised remaining useful life.

Intangible Assets

Amortization of Intangible assets is provided using straight line method as per the useful life prescribed in Schedule II of the Companies Act, 2013. Further, Intellectual property is amortized over a period of three years based on its estimated useful life on technical experts at the end of each financial year.

(v) Impairment of Assets

The carrying amounts of property, plant and equipment, intangible assets, investment property and investments are reviewed at each Balance. Sheet date to assess impairment if any, based on internal / external factors. An asset is treated as impaired, when the carrying cost of asset exceeds its recoverable value, being higher of value in use and net selling price. An impairment loss is recognised as an expense in the Statement of profit & loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed, if there has been an improvement in recoverable amount.

(vi) Leases

The Company as a lessee.

(a) At the inception of contract, assesses whether the contract is a lease or not. If yes, the contract conveys in favour of the Company, the right to control the use of an identified asset for a period of time in exchange for consideration. The right-of-use ussets are initially recognized at cost, which comprises of the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less my lease incentives. In the Balance Sheet, right-of-use asset presented under respective items of property, plant and equipment or investment property, as the case may be. The lease liability is initially measured at the present value of the future lease payments, in accordance with IND AS 116. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental horrowing rates of the lessee. In addition, the carrying amount of lease liabilities and right-of-use assets are re-measured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

J K Technosoft Limited CIN – U64202UP1988PLC209717

Notes forming part of Consolidated Financial Statements

- (b) Depreciation on right-of-use asset has been provided using straight line method over their useful lives or lease period, whichever is lower. Interest expense on lease liabilities are provided using discount rate used to determine lease liabilities. Depreciation and interest expenses are recognised in the Statement of profit & loss.
- (c) For short-term leases and leases for which, the underlying asset value is low, right-of-use assets and lease liabilities are not recognised. The lease payments associated with these leases are recognised as expense over the lease term.
- (d) The Company, as a lessor, recognises lease payments from operating leases as income on straight-line basis over the lease term. The Company has recognised costs, including depreciation, incurred in carning the lease income as an expense.
- (c) The Consolidated Financial Statements for the year ended 31 March 2025 are the first Consolidated Financial Statements which has been prepared in accordance with Ind AS. On transition, the company has adopted the standard prospectively.
- (f) The following is the summary of practical expedients elected on initial application:
- (i) Applied a single discount rate to a portfolio of leases of similar assets in similar economic environment with a similar end date.
- (ii) Applied the exemption not to recognise right-of-use assets and liabilities for leases with less than 12 months of lease term on the date of initial application and low value asset.
- (iii) Excluded the initial direct costs from the measurement of the right-of-use asset at the date of initial application.

(vii) Financial instruments

Financial assets:

Initial recognition

The Company recognises financial assets and financial liabilities when it becomes a party to the contractual provisions of the instruments. All financial assets and liabilities are recognised at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, that are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

Subsequent measurement

(a) Financial assets at amortised cost

A financial asset is subsequently measured at amortised cost by applying the Effective Interest Rate ('EIR') Method to gross carrying amount of the financial asset, if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. When the financial asset is derecognised or impaired, the gain or loss is recognised in the Statement of profit & loss.

(b) Financial assets at fair value through other comprehensive income

Equity instruments are subsequently measured at fair value. On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI (designated as FVOCI—equity investment). This election is made on an investment by investment basis. Fair value gains and losses recognised in OCI are not reclassified to profit and loss.

(c) Financial assets at fair value through profit or loss

Financial assets which is not classified in any of the above categories are subsequently fair valued through profit or loss.



(d) Financial liabilities

Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

(e) Reclassification of financial assets and financial liabilities.

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. If the company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

Impairment of financial assets:

The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI debt instruments. Except trade receivables, expected credit losses are measured at an amount equal to the 12-month Expected Credit Loss (ECL), unless there has been a significant increase in credit risk from initial recognition, in which case those are measured at lifetime ECL.

With regard to trade receivable, the Company applies the simplified approach, which requires expected lifetime lesses to be recognised from the initial recognition of the trade receivables.

Derecognition

Financial Assets

Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

If the company enters into transactions whereby it transfers assets recognised on its balance sheet, but retains either all or substantially all of the risks and rewards of the transferred assets, the transferred assets are not derecognised.

Financial Liabilities

The company derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire.

(viii) Impairment of financial assets

The Company recognises loss allowances for expected credit losses on financial assets measured at amortised cost. For trade receivables that do not contain a significant financing component, the Company apply simplified approach. The Company uses simplified approach to calculate impairment on trade receivables and has not assessed credit risk individually.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Company's historical experience and informed credit assessment, that includes forward-looking information.

(ix) Revenue recognition

Revenue is recognised upon transfer of control of promised goods or services to customers at transaction price (net of taxes and duties), arrived at by determining the consideration received or receivable after adjusting returns, allowances, trade discounts, volume discounts etc. in exchange of goods or services. The Company assesses its revenue arrangements against specific criteria to determine if it is acting as principal or agent. The Company has concluded that it is acting as a principal in all of its revenue arrangements.

J K Technosoft Limited CIN – U64202UP1988PLC209717

Notes forming part of Consolidated Financial Statements

For applying above principle, the Company adopts five step model, which are: a) Identify the contract(s) with customer(s); b) Identify the performance obligations under the contract(s); c) Determine the transaction price; d) Allocate the transaction price to the performance obligations in the contract(s); e) recognise revenue, when or as the entity satisfies a performance obligation. The Company derives its revenues primarily from software services. Revenue from software development on time and material basis is recognised as the related services are rendered. Revenue from fixed price contracts is recognised using the milestone completion certificate as per contract or work order. Maintenance revenue is recognised over period of maintenance contract.

Satisfaction of performance obligations:

An entity shall recognise revenue when (or as) the entity satisfies a performance obligation by transferring a promised good or service (ie an asset) to a customer. An asset is transferred when (or as) the customer obtains control of that asset. For each performance obligation identified, an entity shall determine at contract inception whether it satisfies the performance obligation over time or satisfies the performance obligation at a point in time. If an entity does not satisfy a performance obligation over time, the performance obligation is satisfied at a point in time.

For performance obligations that an entity satisfies over time, an entity shall disclose both of the following:

- (a) the methods used to recognise revenue (for example, a description of the output methods or input methods used and how those methods are applied); and
- (b) an explanation of why the methods used provide a faithful depiction of the transfer of goods or services. For performance obligations satisfied at a point in time, an entity shall disclose the significant judgements made in evaluating when a customer obtains control of promised goods or services.

Revenue from services is recognized pro-rata over the period of the contract as and when services are rendered and the collectability is reasonably assured. The revenue is recognized net of Goods and service tax.

(x) Other income

Interest: Interest income is recognised on a time proportion basis taking into account the terms, amount outstanding and the applicable rate.

Dividends: Dividend from investment is recognized when the Company in which they are held declares the dividend and when the right to receive the same is established.

(xi) Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

J K Technosoft Limited CIN – U64202UP1988PLC209717

Notes forming part of Consolidated Financial Statements

All assets and liabilities for which fair value is measured or disclosed in the consolidated financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the consolidated financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

(xii) Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The chief operating decision maker are the Board of Directors. The Group has only one operating segment which is Information Technology and Consulting Services.

(xiii) Foreign Currency Transactions

Transactions in foreign currency are recorded at exchange rates prevailing on the day of the transaction. Financial assets and liabilities denominated in foreign currency, remaining unsettled at the period end are translated at closing rates. The difference in translation of financial assets and liabilities and realised gains and losses on foreign currency transactions are recognised in the Statement of Profit and Loss. Net Investment in non-integral foreign operation are reported at the exchange rate at the date of transactions.

In case of foreign subsidiary, the assets and liabilities have been translated into Indian Rupees at the closing exchange rate at the year end whereas revenues and expenses reflected in the Consolidated Statement of Profit and Loss have been translated into Indian Rupees at average exchange rate for the reporting period. The resultant translation exchange differences are accumulated in "Foreign currency translation reserve".

(xiv) Derivative Financial Instruments

The Company has entered foreign exchange forward and derivative contracts to hedge its exposures to movements in foreign exchange rates. The uses of these foreign exchange forward and derivative contracts reduces the risk or cost to the company and the Company does not use the foreign exchange forward contracts or options for trading or speculative purposes.

The premium/ discount arising at the inception of the contract is recognised over the tenure of the contract period. The exchange difference arising on actual payment/ realization of forward contract are adjusted in profit and loss account. The difference between the year end rate and the rate on the date of forward contract/ option, lying at the year end, are recognised at Mark to Market valuation basis and are adjusted in profit and loss account.

(xv) Income Taxes

Income tax is comprised of current and deferred tax. Income tax expense is recognised in the Statement of profit & loss, except to the extent it relates to items directly recognised in equity or in other comprehensive income.

Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year after taking credit of the benefits available under the Income Tax Act and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date.

Current tax assets and liabilities are offset only if, the Company:

- a) has a legally enforceable right to set off the recognised amounts; and
- b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.



Deferred tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding tax bases used for taxation purposes. Deferred tax is not recognized for:

 temporary differences on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss; and

A deferred income tax asset is recognized to the extent that it is probable that future taxable profits will be available against which deductible temporary differences and tax losses can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized; such reductions are reversed when the probability of future taxable profits improves.

Unrecognized deferred tax assets are reassessed at each reporting date and recognized to the extent that it has become probable that future taxable profits will be available against which they can be used.

Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at the reporting date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset only if:

- a) The entity has a legally enforceable right to set off current tax assets against current tax liabilities; and
- b) The deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity

(xvi) Employee benefits expense:

(a) Short-term employee benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages, incentives, special awards, medical benefits etc are charged to the Statement of profit & loss in the period in which the employee renders the related service. A liability is recognised for the amount expected to be paid when there is 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) Defined contribution plans

Contributions to defined contribution scheme such as provident fund is charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees. Company's provident fund contribution, in respect of all the employees, is made to a government administered fund and charged as an expense to the Statement of profit & loss. The above benefits are classified as Defined Contribution Scheme as the Company has no further obligations beyond the monthly contributions.

(c) Defined benefit plan

The Company operates a defined benefit gratuity plan for its employees. The costs of providing benefits under this plan is determined on the basis of actuarial valuation at each year-end using the projected unit credit method. The discount rate used for determining the present value of obligation under defined benefit plans, is based on the market yields on government securities as at the balance sheet date, having maturity periods approximating to the terms of related obligations. Remeasurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the Balance sheet with a corresponding debit or credit to reserve and surplus through OCI in the period in which they occur. Re-measurements are not reclassified to Statement of profit & loss in subsequent periods. Net interest is calculated by applying the discount rate to the net defined benefit liability or asset, Past service costs are recognised in profit or loss on the earlier of:

- (i)The date of the plan amendment or curtailment, and
- (ii)The date that the Company recognises related restructuring costs.

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service ('past service cost' or 'past service gain') or the gain or loss on curtailment is recognised immediately in Statement of profit & loss. The Company recognises gains and losses on the settlement of a defined benefit plan when the settlement occurs.

(d) Other long term employee benefits

The employees of the Company are crititled to compensated absences as well as other long term benefits. Compensated absences benefit comprises of encashment and availment of leave balances that were carned by the employees over the period of past employment.

The Company provides for the liability towards the said benefit on the basis of actuarial valuation carried out yearly as at the reporting date, by an independent qualified actuary using the projected unit-credit method. The related re-measurements are recognised in the Statement of profit & loss in the period in which they arise.

(xvii) Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to Equity shareholders by the weighted average number of equity shares outstanding during the period.

Partly paid equity shares are treated as a fraction of an equity share to the extent that they were entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events of bonus issue; bonus element in a rights issue to existing shareholders; share split; and reverse share split (consolidation of shares).

For the purpose of calculating diluted earning per share, the net profit or loss for the period attributable to Equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

(xviii) Employee Stock option plan

The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model.

That cost is recognised, together with a corresponding increase in share-based payment (SBP) reserves in equity, over the period in which the performance and/or service conditions are fulfilled in employee benefits expense. The cumulative expense recognised for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Company's best estimate of the number of equity instruments that will ultimately vest. The expense or credit in the statement of profit and loss for a period represents the movement in cumulative expense recognised as at the beginning and end of that period and is recognised in employee benefits expense.

When the terms of an equity-settled award are modified, the minimum expense recognised is the grant date fair value of the unmodified award, provided the original vesting terms of the award are met. An additional expense, measured as at the date of modification, is recognised for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through profit or loss.

The dilutive effect of outstanding options is reflected as additional share dilution in the computation of diluted earnings per share.



(xix) Provisions, Contingent Liabilities And Contingent Assets

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on best estimates required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and are adjusted to reflect the current best estimates. Contingent liabilities are not recognised but are disclosed in the notes to accounts. A contingent asset is neither recognised nor disclosed in consolidated financial statements.

(xx) Cash and cash equivalents

Cash and cash equivalents for the purposes of cash flow statement comprise cash at hank and in hand, cheques in hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

(xxi) Consolidated Cash flow statement

Consolidated Cash flows Statement are reported using the indirect method, whereby profit for the year is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

3. Recent pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2025, MCA has notified Ind AS – 117 Insurance Contracts and amendments to Ind AS 116 – Leases, relating to sale and leaseback transactions, applicable to the Company w.e.f. April 1, 2024. The Company has reviewed the new pronouncements and based on its evaluation has determined that it does not have any significant impact in its financial statements.

4a Property, Plant and Equipment

Particulars	Buildings	Computers	Furniture & Fixture	Server	Office Equipment	Plant & Equipments	Vehicles	Total	Capital work in progress
Gross scot	=2 1,070.2								
Balance at April I., 2023*	471.17	927,04	104.11	53.43	51,73	142,62	185,23	1,941.33	1,08
Additions	-	13.83	+	8.09	-	0.27		22.19	2300
Dispesals		9.93	4		100	2.47	13.95	26.35	1.08
Witten off	7. 1	10.59	- 1	*		0.44		11.03	- 4
Adjustness	(1.97)	0.85	0.40	0.01	2.05	(10.19)		(8.54)	
Balance at March 31, 2024	469,20	921,20	194.51	67.53	53,79	129,79	171.28	1,917,30	-
Address		15.02		+	3.5	2.32	8.00	23,34	
Disposals	-	23,40		+	89	2.63	8.85	34.88	1.5
Written off	-	3.12	100		100		-	3.12	-
Balance at March 31, 2025	469.20	907.79	184.51	67.53	53,79	129,48	170.43	1,382,44	
Depreciation									
Balance at April I, 2023*	80.23	644.34	19,69	27.64	7,18	#4.62	81.65	985,35	5.5
Charge for the year	7,43	150.13	10,38	7.35	6.71	15.68	21.30	218.98	
Disposals	-	9.43	-	-	52	2,49	11.22	23.14	1.4
Written off	2	9.93		-	52	0.14		10.07	4
Adjustment		(3.60)	0.42		0.70	(6.42)		(8.90)	4
Balance at March 31, 2024	87.66	771,51	30,49	34.99	14,59	51,25	91,73	1,052.22	-
Charge for the year	7,43	83.76	19.18	2.16	6.59	14.42	19,03	148.57	
Disposals	-	21.92	0.000	-	5000	2.41	7.16	31,49	-0
Written off	-	2.89	4	-	-	-		2.89	
Balance at March 31, 2025	95.09	830,46	40.67	42.13	21.18	63.26	103,60	1,196.41	
Net book value									
As at March 31, 2025	376.11	77,24	63.84	25.38	32.61	66,22	16.83	766.23	1,5
As at March 31, 2024	381,54	149,69	74.02	32.54	39,20	78.54	79.55	835,08	
As at April 01, 2023	390.94	282,70	\$4,42	31.79	44.55	98,00	103.58	1,035.98	1,68

*Transition to Ind AS: The financial statements for the year ended 31 March 2025 are the first financial statements which has been prepared in accordance with Ind AS.

On transition to Ind AS the company has elected to continue with the carrying value of all of it's property plant & equipment recognized as at 1 April 2023 measured as the previous GAAP and used that carrying value as the deemed cost of property plant & equipment

CWIP Aging Schodule

	-	Variable Control	3000		
Amount	in C	WIP	as on	01/94	/2023

Particulars	Less than 1 year	1-2 Year	2-3 Year	More than 3 Year	Total
Project in Progress	5.08.	1.7	+		1.08
Project temporary suspended			V 50	+01	-

41br	Blight to	use assets.

Balance at April 1, 2023 Additions Modification/termination Balance at March 31, 2024 Additions Modification/termination Balance at March 31, 2025 Degreciation Balance at April 1, 2023

Dispensis
Balance at March 31, 2024
Charge for the year
Other Adjustment
Balance at March 31, 2025
Net book value
As at March 31, 2024
As at March 31, 2024
As at April 1, 2023

Charge for the year

Right to use Leavehold fand	Building	Total
17.96	778.33	796.25
	99:33	99,31
		-
17,56	877.66	895,62
	+	
17.56	877.66	895,62
5.15 0.23	265.46	5.15 265.69
5.38	265,40	279,84
0.22	275.90	275.62
5,40	540,86	545,46
12.36	336.80	349.16
12.58	612.20	624.78
12.81	778.33	791.14



Intangible Assets

5005-1000000	Intellectual	Intangible	Computer	Tetal
	Property	assets under development	software	
Gross Cost				
Balance at April I, 2023*		1,843,81	106.19	1,950.0
Additions		329.15		329.8
isposela	32			0
Eritles off largament		-	2.52	2.5
Balance at March 31, 2024	34	2,173,66	103.67	2,277,3
dilitions	2,216.37	-		2,216,3
Disposals		1,175.04		1,175.0
Balance at March 31, 2025	2,216,37	998,62	103.67	3,318,6
Amer lisetion				
Balance at April 1, 2023*		- 15	85.37	85.57
Turgs for the year			14.08	14.08
tieposals	0.2			2
Mjustment			2.52	2.82
Bollance at March 31, 2024	9		96.93	96.93
Clurge for the year	1.5	-	6.74	6.74
Dispenals	- A			
Releace at March 31, 2025			109.67	103.67
Net bank value				
to at March 31, 2025	2,216.37	998,62	5411	3,214,95
As at March 31, 2024	11.000000000000000000000000000000000000	2,173.66	6.74	2,180.40
As at April 1, 2023	13	1,843,61	26.82	1,864.63

^{*} Transition to Ind AS. The financial statements for the year ended 31 March 2025 are the first financial statements which has been prepared in accordance with Ind AS. On transition to Ind AS the company has elected to continue with the carrying value of all of it's intangible assets as at 1 April 2023 measured. as the previous GAAP and used that carrying value as the deemed cost of intangible assets.

Intangible assets under development Aging Schedule

Amount in Intangible assets as on 31/03/2025

Particulars	Less than I	I-2 Year	2-3 Year	More than 3	Total
Imangible Assets	472.70	52.59	473.33		998,63
Project temporary suspended					

Intangible assets under development Aging Schedule Amount in Intangible assets as on 31/03/2024

Particulars	Less than 1 year	I-2 Year	2-3 Year	More than 3 Year	Total
Intangible Assets	312.64	1,861.02	4	-	2,173.66
Project temporary suspended	120	32		- 2°.	

Intangible assets under development Aging Schedule

Amount in Intangible assets as on 01/04/2023

Particulars .	Less than 1	1-2 Year	2-3 Year	More than 3 Year	Total
Intangible Assets	1,843.81				1,843.8
Project temporary suspended		554	-	4	- 4

intangible assets under development does not include any project, completion of which is overdue or has exceeded its cost as per plan.

	As at	Acut	As at
Investment at associated over (Decemb)	March 31, 2025	March 31, 2024	April 1, 2023
Investment at amortised cost (Quoted) In Security Bond			
II. & FS Transporation Networks Limited			
6 units of Rs. 10,00,000/- (March 31, 2024; 6 units of Rs. 10,00,000/-, April 1, 2023; Nil unit)	49.32	60,00	
Less: Impairment	(49.32)	(60.00)	1
Summann Capital Limited (Previously Known as Indiabulls Housing Finance Limited) 12 units of Ro. 1,00,000- (March 31, 2024; 12 units of Ro. 1,00,000-, April 1, 2022; Nil unit)	12.00	12.00	
Reliance Capital Limited			
Nil unit (March 11, 2024; 1 unit of Rs. 10,00,000+, April 1, 2023; Nil unit)	-	10.00	-
Leas Impairment	-	(10.00)	-
Tamilnole Generation And Distribution Corporation Limited	-	10.00	
Nil unit (March 31, 2024; 1 unit of Rs. 10,00,000+, April 1, 2023; Nil unit)		3.4	
Investment at ameritsed cost (Quoted) (A)	12.00	32.00	-
Investment for Equity Instrument (Unquoted)			
Investion Capital Partners, Inc.	1,406.65	2,254.50	835.29
537,370 class D shares (March 31, 2024; Nil unit, April 1, 2023; Nil unit)			
Investment for Equity instrument (Unquoted) (R)	3,406.65	2,254.50	835.29
TOTAL (A) + (B)	3,418.65	2,276.50	835.29
70000000000			
Aggregate amount of Quoted Investment	61.32 12.00	92.00 32.00	-
Morlot: Value of Quated Investment (No: of Impairment) Aggregate amount of Unquoted Investment	1,836,43	1,007,66	821.81
Apprepare fair value of Unquoted Investment	3,406.65	2,254.50	835.29
*Company get allottment of \$37,370 class D shares on 25th January 2025 from Inventors Capital Partners, Inc.			
inancial Assets - Current Investment	-2		2000
	As at Murch 31, 2025	As at. March 31, 2024	As at April 1, 2025
rade livestnests		1700 Proposition (1	
Investment at fair value through profit and loss (FVTPL)			
n Equity Shares - Quated fully paid up			
Investment in Equity shares (Quoted)			
Coal India Limited: Nil shares (March 3), 2024; 15500 shares of Rs. 10 each, April 1, 2023; 15500 shares of Rs. 10 each.	-	67.69	33.12
Postawalla Fincorp Limited 9336 - Sharra of Ra 2 each (March 31, 2024; 9560 sharrs of Ra 2 each, April 1, 2023; 9560 shares of Ra 2 each)	23.49	44.50	27.96
Reliance Industries Limited			
800 Shares of Re. 10- each (March 31, 2024; 600 shares of Re. 10 each, April 1, 2023, 400 shares of Re. 10 each) (During the year company has received 400 Shares as Bunas Shares) (In Shares) (See Shares)	10.12	11.89	9.32
Jio Financial Services Limited (JFSL)	0.91	1.43	2
400 Shares of Rs. 101-each (March St., 2024; 400 shares of Rs. 10 each; Agril 1, 2023; Nil shares). (During the year previous year company had received 400 Shares of Jin Financial Services Ltd. by scheme of arrangement between Rtl. and JFSL, Allottness Date 10-Aug-2023).			
(During the year previous year company had received 400 Shares of Jin Financial Services Ltd. by scheme of armogeneral between Ril. and JFSL, Allotronic Date 10-Aug-2023) JAY KAY Enterprises Limited (Earlier JK Synthetics Limited)		1000	552
(During the year previous year company had received 400 Sharos of Jin Financial Services Ltd. by scheme of armogeneral between RIL and JFSL, Allottness Date 10-Aug-2023) JAY KAY Enterprises Limited (Earlier JK Synthetics Limited) 12,538 Sharos of Rs. 16-each	15.74	8.70	
(During the year previous year company had received 400 Shares of Jin Financial Services Ltd. by scheme of armogeneral between Ril. and JFSL, Allotronic Date 10-Aug-2023) JAY KAY Enterprises Limited (Earlier JK Synthetics Limited)		8.70 134.21	3.15 TA.55
(During the year previous year company had received 400 Shares of Jin Financial Services Ltd. by scheme of armorgement between R3L and JFSL, Allotroper Date 10-Aug-2023) JAY KAY Enterprises Limited (Earther JK Synthetics Limited) 12,538 Shares of Rs. Li-each Investment in Equity shares (Quested) (A) 1 Mutual Fund - Quested fully paid up Investment in Mutual Fund (Quoted)	15.74		3.15 73.85
(During the year previous year company had received 400 Shares of Jin Financial Services Ltd. by scheme of armorganism between Ril. and JFSL, Allotroper Diate 10-Aug-2023) JAY KAY Enterprises Limited (Earther JK Synthetics Limited) 12,538 Shares of Rs. 15-each Investment in Equity shares (Quested) (A) Murtual Fund - Quested fully paid up Investment in Mutual Fund (Quested) 3M Basic Fund- Growth Option (246)	15.74 69.26	12421	73.55
(During the year previous year company had received 400 Shares of Jin Financial Services Ltd. by scheme of armorgement between R3L and JFSL, Allotroper Date 10-Aug-2023) JAY KAY Enterprises Limited (Earther JK Synthetics Limited) 12,538 Shares of Rs. Li-each Investment in Equity shares (Quested) (A) 1 Mutual Fund - Quested fully paid up Investment in Mutual Fund (Quoted)	15.74		
(During the year previous year company had received 400 Shares of Jin Financial Services Ltd. by scheme of arrangement between RJL and JPSL, Alborrows Date 10-Aug-2023) JAY KAY Encorprises Limited (Eartier JK Synthetics Limited) 12,538 Shares of Rs. 16-each Investment in Equity shares (Quoted) (A) Martial Fund - Quoted fally paid up Investment in Mutual Fund (Quoted) JM Basic Fund- Corwth Option (246) 17996, 703 units of Rs. 13,7903 - Each Investment in Mutual Fund (Quoted) (B)	15.74 69.36 15.91 15.91	1534 1534	9.75 9.75
(During the year previous year company had received 400 Shares of Jin Financial Services Ltd. by scheme of armorganism between Ril. and JFSL., Allotropic Date 10-Aug-2023) JAY KAY Enterprises Limited (Earlier JK Synthetics Limited) 12,538 Shares of Rs. 16-eoch Investment in Equity shares (Quoted) (A) Mutual Fund - Quoted fally paid up Investment in Mutual Fund (Quoted) 3M Basic Fund- Growth Option (246) 17896 708 units of Rs. 13,79031- Each Investment in Mutual Fund (Quoted) (B) Total (A) + (B)	15.74 69.26 15.91 15.91 70.17	13421	9.75 9.75 9.75 83,30
(During the year provious year company had received 400 Shares of Jin Financial Services Ltd. by scheme of arrangement between R3L and JFSL, Allotronic Date 10-Aug-2023) JAY KAY Enserprises Limited (Earlier JK Synthetics Limited) 12,538 Shares of Rs. 15-each Investment in Equity shares (Quoted) (A) Mutual Fund - Quoted fally paid up Investment in Mutual Fund (Quoted) JM Basic Fund- Growth Option (246) 17996, 708 units of Rs. 13,7903 - Each Investment in Mutual Fund (Quoted) (B)	15.74 69.36 15.91 15.91	1534 1534	73.55 9.75

Y Trace receivables

		Correct	
	March 31, 2025	Morris 33, 2024	April 1, 1023
Associated, considered good	540.7 m	6,043,017	4,659.31
Credit impaired Last: Lists allowedge (credit impaired)	169.61 [169.61]	(68.41)	149.83
Tetal	4,417.80	4,003,31	4,659,31

(iv) Trade receivables agoing schedule

As et March 31, 2025

	0	estationalizing for	Inflowing periods	From this date	of payment		
Particulars	Not the	< 4 mooths	6 menths - 1	1-2 years	2-3 years	+1 years	Total
	1000200	-	year				
Underputed Trade receivebles- considered good	2,031.57	1,955.88	375.66	10.70			4,417.81
Lindisputed Trade receivables- which have significant		203620	2.5500000	-1-60			-4.000
hierense er condit ruk						10000	
Underpresed Trade receivables- are dit seguired			135.40			75.00	1.00
Disputed Trade receivables- considered good	0.1	500	195,46			7.80	142,91
		2.0		-		4	
Disputed Trade receivables, which have significant fractuse in credit risk	4		- 8	-		24	- 2
Discreted Trade receivables- could required		46			11.05	16.00	12000
-	4 251 45	100000000000000000000000000000000000000		-		18.65	26.70
VILLED TO THE PROPERTY OF THE	2,031.57	1,356,88	511.04	53,70	8.05	26.16	4,587.42
Lenn: Allewance for Expound Could Loss			20000		- 27/2		(169.60)
Trade reconstitus							
							4,417.81

As at March 31, 2024

	Oeststanding for following periods from due date of payment						
Particulars	Not day	< 6 months	6 marths - 3	1-1 years	3-3 years	-Syner	Total
District State of the Control of	1		year				
Underpried Trade receivables-considered good	1,955.45	2,496,23	121.59		-	- 4	4,083.31
Und sputed Trade receivables- which have significant factors in cradit rule.	-	*			8	- 1	
Und sputed Trade reservables- useds impained	1.0	14.43	0.00		11.00	15.16	41.72
Disputed Trade receivables- considered good		1,000,000	37777.5		1000	13.50	
Disputed Trade meanightes, which have significant factories to conditions	100	ŧ8	:00	- 3		3.9	3
Oversted Trade recovables-credit largainst	0.000			8.04	18.65	-	-26.89
	1,465,45	2,510.72	122.68	5.04	29.67	15,16	4,151.53
Low: Allowance for Expected Credit Lau-		-					(18.41)
Trude receivables						-	4,083.31
							4,083,31

As 16 April 1, 2023

	Osototanding for following periods from the date of payment						
Pertinders	Not due	< 6 months	6 months - 1. year	1-2 years	3-3 years	> 3 years	Total
Undisputed Trade receivables- considered good	2,667,09	1,153.01	839.28	7.4	70.0		4,659,38
Underprised Trade receivables- which have significant. Increase in condit risk		*				-	
Underpased Trade receivebles- credit impaired	1077	1.77	8.08	89:51	19.97	12.26	137.14
Dispused Trade receivables- considered good		1	0.000	20000		+	-1.000
Dispeted Trade receivables- which have significant lincrosse in credit risk		7		- 3	11.69		11.60
Disputed Trade receivables- cercle impered	- Dec. 2011						
	2,667.09	1,161.23	847.35	89.51	30.76	11.76	4,518,21
Leas: Allerrance for Expected Credit Lose	-						(146.83)
Train receivables							4,659.38



J K Technosoft Limited CIN: U64202UP1988PLC209717 Notes to the Cossolidated Financial Statements for the year ended March 31, 2025 (All amounts in Rs. lacs, ariess otherwise stated)

25 - 7 3			
	Cithor	This work	obsessed for

Other Interest assets						
(Uniccured and considered good unless otherwise stated)	The common	Non-current	and the second		Current	-7.000
	Marck 31, 2925	Marsh 31, 2024	April 1, 2023	Marck 31, 2025	March 31, 2024	April 1, 2023
Security deposit						
- Considered good	130,39	127.97	114.03	21.59	10.00	7.70
- Considered doubtful	5.24	2.74	2.74			
Bank deposit of more than 12 months	372.73	777.63	359.00		96	
Advance to venders			+	485.67	403.23	446.34
Deposits pledged against margin money/security	4		73.51			
Loun to related parties*		27				220.00
-Unhilled revenue	-			2,377.83	2,213.80	1,547.19
Receivable against forward contract	19	- 2		15.53	5.40	25.64
Other secesyables		-		79.05	485.01	544.87
Less: Provision for Other receivables		-		(13.46)	(13.46)	
Interest receivable	-	- 3	+	52.00	41.74	15,67
	506,34	905,34	509,30	3,018.72	3,295,72	2,811,47
Less: Expected credit loss on security deposits	(5.24)	(2.74)	(2.74)	200000		100000
	\$10,10	905,60	506.56	3,018,72	3,205,72	2,611.47

^{*}Represents amount recoverable from Dienaten Teck Limited (Formally known as JKT Consulting Limited)

			Non Current	antanan eri
9	Deforred tax assets/liabilities (act)	March 31, 2025	March 31, 2024	April 1, 2023
	Deforred Tax Liabilities			
	Property plant and equipment, Intangibles & ROU assets	(332.62)	(248.29)	(214.00)
	Profit on Forward Cover M2M	3.39	1.26	7.00
	Deferred Tax Assets			
	Proxisions for Doubtful Debts, Advances & Expenses	6.81	7.48	2.48
	Provision of Expenses	76.80	134.62	6.91
	Provision for Diminution in value of investment	(5.21)	18.94	1.32
	Experted credit loss on Trade receivables	43.11	38.79	51.73
	Loane liability	76.80	119.74	156.69
	Crotnity Payable	145.72	136.88	129.28
	Louve Encadement Payable	66.42	84.27	144,11
	Fair value gain on remanaumment of financial asset (FVTOCT)	(333.69)	(123.10)	(2.71)
	Others	119.45	16.16	146.05
	Deferred tax assets/liabilities (net)	(132,82)	188.63	428.86

Other assets

	Non-current			Current	
March 31, 2625	March 31, 2024	April 1, 2023	March 31, 2025	March 31, 2024	April 1, 2023
5.5	20	- 35	62.51	56.80	59.85
			(8.37)	(13.51)	(5.57)
0.80	10.63	90	257.62	178.46	272.74
33		-	34,65	41,78	23.32
	+1		225.66	204.61	159.31
	7.7		183.99	197.63	456.00
0.80	18,63		756.06	785,77	1,095,65
	0.80	March 31, March 31, 2024	March 31, March 31, April 1, 2023 2024 2024	March 31, 2024 April 1, 3023 March 31, 2025 2024 2025 2024 2025 2025 2024 2025 2025	March 31, 2625 March 31, 2624 April 1, 3023 March 31, 2625 March 31, 2024 - - - 62.51 96.80 - - (8.37) (13.51) 0.80 10.63 - 257.62 178.46 - - 34.65 41,78 - - 227.66 294.61 - - 187.99 197.63

11. Cash and cash equivalents

	March 31, 2925	March 31, 2024	April 1, 2023
Balance with banks (i) In Current Account (ii) Deposits with original maturity of less than three months	381.15	766.19 375.06	1,040.65
Total (During the FY 2024-25 company has not attrived oversirali facility from Bonk)	381.15	1,141,25	1,040,65

Bank Balance ofter than cash and cash equivalents

(i) Deposits	with original manuric	y of more than 3 mor	oths but less than 12 months
(ii) Deposits	pledged against mar	gia motes/accurity (short term deposits)
Tend	6.00		5.1.59

March 31, 2025	March 31, 2024	April 1, 2023
5,636.91	2,796.87	1,888.67
250.00	323.57	196.31
5,886.91	3,120,44	2,085.18



13

Natus to the Cossolidated Financial Statements for the year suded March 31, 2025 (All arrecots in the lack unless otherwise stated).

Share capital					
	Equity Shares				
Authorised share capital	As at March 31, 2025	As at March 31, 2024	As at April 01, 2025		
Equity Status 3,50,00,000 (March 31, 3024, 2,50,00,000 ; April 01, 3023, 2,50,00,000 equity shares) of Ra. 10 cach	2,500.00	2,500	2,500		
	2,598.00	2,588	2,599		
		Equity Sharar			
Issued share capital, subscribed and fully paid	As 65 March 31, 2025	As at March 31, 2024	As at April 61, 2023		
Equity Sharan 55,94,878 (Massh 51, 2024; 55,94,878; April 01, 2023; 55,94,878 equity shares) of Rs. 10 each	559.49	150.49	550.49		
	559,49	559.49	559.40		
tound stare capital, subscribed and portly poid		Equity Shares			
	As ar March 31, 2025	As at March 31, 2024	As at April 81, 2823		
Equily Shares 1,24,34,724 Shares (March 31, 2024; 1,34,34,724 Shares ; April 01, 3003; 1,24,34,724 Shares) of Rs. 10 cach and called up \$2.5 each	310.87	310.87	310,87		
	310.82	319.87	319.87		

Reconciliration of shores constanding at the beginning and at the end of the reporting period

1) Equity observed Bs. 10 each authorized	As at 31 March 2025		As at 31 March 2824		As at #1 April 2023	
	Number of shares	Amount N	unber of storm	Ausun	Number of shares	Amount
At the beginning of the year	2,50,00,000	2,500.00	2,50,00,000	2,500.00	2,50,00,000	2,500.00
Add: Topress is authorised share capital.				1000		
Outstanding at the end of the year	2,50,00,000	2,588	2,56,00,866	2,590	7,50,98,000	2,500
NOTE : 10 NOT			The state of the s	77.600.00		_

Reconciliation of Shares outstanding at the beginning and at the end of reporting period

II) Equity share of Ri	. Ill cach issued, subscr	thed and fully paid.
------------------------	---------------------------	----------------------

		s at rch 2025	As a 31 Mort		As a	
	Number of shares	Amount	Number of shares	Amount	Number of slures	Аннит
At the beginning of the year	55,94,878	559.46	55,54,878	559.49	55,94,878	559.41
Add: Issued sharing the year	-					1040
Outstanding at the end of the year	55,94,878	559.49	55,94,878	359,49	55,94,878	559,49

Reconciliation of Shares constrainting of the beginning and at the end of reporting puriod

	The state of the s		Charles and the control of the contr
III) Equity share of f	fts. 10 each toward and	called up in 2.5 each.	inducation and Partly paid

	As at 35 March		As at 25 March 20	XD4	As at 01 April 3023	
	Number of shores	Amount No	unther of shares	Amount N	imber of shares	Amment
At the beginning of the year	1,24,34,724	310 87	1,24,34,726	310.87	1,34,34,724	310.87
Add: Issued during the year Quistinating at the end of the year	1,24,34,724	310.87	1,24,34,724	316.87	1,24,34,724	316.87
IV) Shares held by Parent company	As at 31 March		Acad 31 March 20	Œ4	Az at 81 April 202	9
linksy Engenerius Limited	Number of a Sessor		Number of sh	ares	Number of sh	1100

(a) Terms'right attached to the Eignity Sharen

Equity charge

The Company has only one class of squiry shares having a pier value of \$8.10 per share. Holder of copilty shares is entitled to one vote per share. The Company declares and pays dividend in hislan-Ropers. The dividend proposed by the board of the directors subject to the approval of shareholders in upcoming around general meeting.

As per records of the Company including as register of shareholder/minutes and other declaration received from shareholder regarding beneficial interest, the above shareholding pattern represent both logal & beneficial oversering of shares.

In the event of Squidation of the Company, the holders of equity share will be estitled to receive remaining assets of the Company, after distribution of all preferential amounts, if any. The distribution will be in proportion to the number of equity shares held by the shareholders.

No class of since have been instead so been a Sharer or for consideration other than each by the company-during the parted of five years introducely proceeding the current period

No class of dures have been bought back by the company during the period of five year immediately precenting the reporting data. No securities convertible into Equity' preference shares have been beautifully the Company during the year.



(b) (i) Details of Shareholders holding more than 8% shares (fully paid up) in the Company

		As at March 31, 2024		As at April 1, 2028	
Number	% of bolding	Number	% of helding	Number	% of holding
	1.0	16,66,000	28.70%	15,56,000	28.53%
-		12,85,950	22,63%	(2,65,950	22,63%
	590	7,54,000	13.48%	7,42,000	13.26%
	1.0	6,58,500	11.27%	6,58,500	11.77%
(2)		4,97,500	8.89%	4,97,500	8.8846
-		5,00,000	5.30%	3,00,000	3,36%
54,33,754	1/7 /48%	10.00	(4.0)	100	
54,53,754	97,48%	53,81,350	94.83%	50,50,654	92.45%
	Marct Number: 94,53,734	94,53,794 97,48%	March 31, 3805 March 3 Number Northing Number	March 31, 3805 March 31, 3804 Number Northolog Number % of holding -	March 31, 2025 March 31, 2024 April 1 Number

^{*}J K Technoloft Limited became solvickery of Joykey Enception Limited v.c.f. 27th March 2025 paramete to share purchase Agrament excepted between the parties.

(ii) Details of Shareholders holding more than 5% shares (Partly paid up) in the Company

	0.75	As at March 51, 2025		As at Hurch 31, 2924		at , 3023
Espeity shares of Hs. 10 each: Name of Sharehalden	Nutaber	% of holding	Number	% of holding	Namber	% of holding
Abbisbale Singharia	1,23,47,272	99.3094	1,21,47,272	793.20%	1,13,47,272	99.30%

(c) Employee stack aption plan.
For detail of shares reserved for issue under Engloyee Share Hased payments (ESOPs) of the Conguery refer Note-28.

(6) The details of charges in the aboreholding of the promoter during the year ended

March 31, 5055

Primater Natur	No. of shares at the beginning of the year	Change during the year	No, of shares at the end of the year	% of tetal shares	% change during the year
Doarfaakish Finanso & Investment Co. Pvt Ltd	16,06,000	(16,06,000)		-	100%
Manping Tracing & Pieners Co-Pvt. Ltd.	12,65,950	(12,65,950)	2		100%
IK Infrastrumere & Developera Pvt. Ltd.	7,54,000	(7,54,000)		-	100%
Nedkhanti Merzenile Pvt. Ltd.	6,58,300	(8,58,300)			100%
Abblyopatra Finance & Investment Pvt. Ltd:	4,97,500	(4,97,300)			100%
fK Consultance and Services Pvt. Ltd.	3,00,000	(3,00,000)	-	100	100%
Ashtobak Singhania	2,15,804	(2,15,804)			100%
PGA Securities Pvt. Ltd.	1,00,000	(1,00,000)	-	=	100%
Minorana Seghania	10,000	(10,000)		+	100%
Varstov Singhania	10,000	(10,000)	-	9	100%
Othloy Finance & Investment Co. Pvs. Ltd.	5,000	(5,000)		+	100%
Tistal	\$4,33,754	(54,22,754)	-	-	

Moreh St. 1014

Promoter Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the cod of the year	% of total aboves	% change during the year
Dwarikedhiah Finance & Investment Co. Pvt Ltd	15,96,100	10,500	16,06,000	28.70%	0.63%
Mimphul Truthag & France Co/Pvt. Ltd.	12,65,950		12,65,950	22,63%	No Change
IK Inflantrumure & Developers Pvr. Ltd.	7,42,000	12,000	7,54,000	13:4954	1.62%
Neolidants Marcarelle Pvt. Ltd.	6,58,500	1	6,58,500	11.77%	No Change
Akabyapatra Firance & Investment Pvt. Ltd:	4,97,300		4,97,500	8.89%	No Charge
IK Consultance and Services Pvt. Ltd.	3,00,000		3,00,000	5,34%	No Change
Althiulusk Singhania	2,15,804		2,15,804	3.86%	No Charge
PGA Secrities Pvt. Ltd.	1,00,000		3,90,000	1.70%	No Charge
Manorama Singhania	10,000	9	10,000	0.18%	No Change
Varsko Siighania	10,000		10,000	0.18%	No Change
Udhlav Finance & Investment Co. Prt. Ltd.	5,000		5,000	0.09%	No Charge
Total:	54,00,754	22,000	54,32,754	96,83%	TANSHI SVIA



14

J R. Technosoft Lasted
CIN: 1642821P1088PE.C200717
Notes to the Consultated Financial Statements for the year ended March 31, 2025
[All amounts in Ra Jaca, union otherwise stated]
Decail of states held by the presenters (Pardy paidup equity shares) as at March 31 2025

Prounter Name	No. of Shares	% age of total abures held	% age change during the year ended
Althintek Singhania	1,23,47,272	99,30%	No Charge.
Verdu Singheria	22,225	0.18%	No Change
Tetal	1,13,69,497	39.45%	ADVANCES:
Detail obharna held by the promotors (Portly politics equity abores) so at Moreh 31 2824		30000	
Premater' Name:	No. of Shares	% age of total aboves held	% age change during the year ended
Ahlisbek Singhania	1,35,47,272	90.30%	No Charge
Varies Singhana	32,225	0.1894	No Charge
Tetal	1,23,69,497	93,48%	
Detail of dures held by the premoters (Partly paidup equity shares) as at 01 April 2823			
Francoter' Name	No. of Shares	% age of total shares held	'S age change during the year ended.
Althinistic Singlestie	1,23,47,272	99,30%	No Charge
Variata Singhania	22,025	0.18%	No Charge
Total	1,23,69,497	99,48%	
Other equity			
Particulars	Marth 31, 2025	March 31, 2024	As at April 1, 2023
Reserves and Suspike			
Socurities premium reserve	CD3255A		
Balance at the beginning of the year	486.88	£81.88	058.83
Solience at the end of the year	585,98	688,88	688,85
Bare based payment reserve			
Salance at the beginning of the year.	1,265.36	97).57	971.57
udd: Options superess recognised during the year (1969: 1900: 29)	229.55	293.79	
falonics as at the end of the year	1,491.91	1,265.36	971.37
Retained earnings			
balance at the lengturing of the year	12,281.40	10,295.78	10,285.78
Add: Profit for the year	2,455.08	1,832.71	
Movement on constition of substillary	114	153.00	
lalinur at the end of the year	14,736.57	12,281.49	10,295.78
Other Comprehensive Income			
Foreign Currency Translation Reserve			
	027.61	847.78	647.78
Other coreprehensive income (net of tan)	153.04	(20.17)	
Other coreprehensive income (net of tan)		(20.17) 687.61	647.78
Ither coreporansive income (not of tas) behaves at the end of the year Representement of defined benefit linhility	53.04 1992.65		647.78
Ither composituative income (not of tan) foliance at the end of the year fewerenement of defined benefit liability foliance as at beginning of the year		627.61	647.78
Ither comprehensive increme (not of tas) belonce at the end of the year lessessement of defined benefit lishbity lelance as at beginning of the year litter comprehensive income (not of tas)	(18.00) (12.25)	(18.00)	647.78
Ither comprehensive increme (not of tas) belonce at the end of the year lessessement of defined benefit lishbity lelance as at beginning of the year litter comprehensive income (not of tas)		627.61	647,78
ther comprehensive increme (not of tan) inferior at the end of the year tenessurement of defined benefit liability inferior at at beginning of the year ther comprehensive income (not of tan) inferior at the end of the year quity instruments through OCI	(18.00) (12.25)	(18.00)	447.78
ther comprehensive increas (not of tas) believes at the end of the year lessessurement of defined benefit lishtity letters our as at beginning of the year other comprehensive income (not of tas) laturer at the end of the year quity instruments through OCI shapes at the beginning of the year	(18.00) (12.25)	(18.00)	647,78
Interior at the end of the year Cher comprehensive beginn (not of tan) Schools at the end of the year Reseasourement of defined benefit hishility Interior comprehensive become (not of tan) Interior comprehensive become (not of tan) Interior at the end of the year Squilty instruments through OCI Interior of the beginning of the year Other comprehensive income (not of (ax))	(18.00) (12.25) (19.27)	(13.00) (15.09)	
Other corepotensive incrine (not of tan) Inflates at the end of the year Reseasement of defined benefit lishbity Inflates as at beginning of the year Other corepodentsive income (not of tan) Inflates at the end of the year Equity instruments through OCI Inflates at the beginning of the year Other comprehensive income (not of (as))	(18.00) (18.00) (12.25) (30.29)	(13.00) (13.00) (13.00)	10.65
Ither coreposturative incrime (not of tan) Indiance at the end of the year Restransarement of defined benefit lishbity Indiance as at beginning of the year Other coreposturate incorposinat of tan) Indiance at the end of the year Equity instruments through OCI Indiance at the beginning of the year	(18.00) (12.25) (19.27)	(13.00) (15.09)	10.65 10.65 12.61446

15 Least Liabilities

	Non-corrent					
	As at March 31, 2025	As at March 31, 2024	As at April 01, 2623	As at Morelt 31, 2025	As at March 31, 2024	As at April 01, 2023
Liability for right to use (Refer note 37)	108.04	379.28	559.26	262.24	261.23	192.72
Total	108,44	376,28	559.26	262.24	261.23	192.72

Provisions.

	8		Current			
	As at	As at	As at	As at	As or	As at
	March 31, 2025	Murch 31, 2024	April 01, 2023	March 31, 2025	March 31, 2024	April 01, 2023
Leave Enusibreest (Rofer note 35)	215.90	277.88	521,46	53,97	69.56	135.24
Grataity (Rafer note 35)	551.95	489.01	459,34	27,03	62.81	54.32
Yotal	766,95	766,89	590,50	\$0,00	132.37	189,56

Trade payables

	As at March 31, 2025	As at March 31, 2024	As at April 01, 2023
- Outstanding dues of micro enterprises and small enterprises	37.05	21.57	49,84
- Outstanding dues of cooditors other than micro enterprises and small emergrises	169.37	265.12	211.64
Total	286.42	286.69	261.48

(a) Trude Payable ageing schedule

As at March 31, 2025	Outstanding for following periods from due date of payment						
	Less than Lyear	1-2 years	2-3 years	More than 3 years	Total		
Total outstanding dues of micro enterprises and small enterprises	37.05		€6.		37.85		
Total outstanding dues of creditors other than micro-enterprises and small	169.37	+	4		169,37		
Disputed dues of micro enterprises and small enterprises		-	4		-		
Disputed dues of creditors other than micro enterprises and small enterprises		-					
Total	206.42	-			296.42		
Tetal	204.42	-		-	- 4		

As at Murch 31, 2024

Total outstanding dues of micro enterprises and small enterprises.

Total outstanding class of craditors other than micro-enterprises and small Disputed dues of micro enterprises and small enterprises.

Disputed dates of enditors other than micro enterprises and untell unterprise.

icro distribuses and sensu enterprises	
editors other than micro antequises and	enall emergeis
Tetal	97

As at April 1, 2023

Total outstanding data of prices enterprise	es and small enterprises
Total outstanding dues of creditors other t	han micro enterprises and small
Disputed does of unicro enterprises and so	soli unimprisos
Disputed dues of creditors other than mice	to enterprises and small enterprises

Less than Lyear	1-2 years	2-3 years	More than 3 years	Total
cass man c year	e-a years	2-3 years	Separation of Separation	1000
25.57		-	-	21.57
265.12	4			265.12
	*		-	
-	-		200	-
286.69				280.00

Outstanding for following periods from due date of payment						
Less than I year	1-2 years	2-3 years	More than 3 years	Total		
48.77	1.07		-	49.84		
206.91	4.47	0.26		211.64		
		4				
				-		
255,48	5,54	0.26	- 41	261.48		





J K Technosoft Limited

CIN: U64262UP1988PLC209717

Consolidated Statement of Changes in Equity for the year ended March 31, 2025

(All amounts in Rs. hear, unless otherwise stated)

(b) As per Schedule III of the Companies Act, 2013 and as certified by the management, the amount due to Micro and Small Exterprises as defined in Micro, Small and Medium Enterprises Development Act, 2006 is as under:

	As at March 31, 2025	As at March 31, 2024	As at April 01, 2023
 Principal amount and interest the thereon remaining uspaid to any supplier covered under MSMED Act, 2016. 	L-up-	W=110	140000
-Principal amount due in micro and small enterprises (including capital creditors) -Interest due on above	37.05	21.53	49.8
(i) The amount of interest gaid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.	- 2	8	12
iii) The amount of interest due and payable for the period of delay in making payment (which have been paid but syould the appointed day during the year) but without adding the interest specified under the MSMED Act 2006.		2	
(v) The amount of interest accrued and remaining unpaid at the end of each accounting year			12
(v) The innount of further interest remaining due and psychle even in the succeeding years, until such date when the interest dates as above are actually paid to the small emorprise for the purpose of disallowance as a deducable expenditure under section 21 of the MSMED Act 1006.	12	2	- 13

Other financial liabilities

Outer animalian againstes		Non-current	Current			
	As at March 31, 2023	As at March 31, 2924	As at April 01, 2023	As at March 31, 2025	As at March 31, 2024	As at April 61, 2023
Employee Payable	-		-	124,25	42.33	127.03
Total			-	124,25	42.33	127,03

Other current liabilities

		Non-current			Current	
	As at March 31, 2025	As at March 31, 2024	As at April 01, 2023	As at March 31, 2025	As at March 31, 2024	As at April 01, 2023
Statutory Dues Payable	-	* :	-	234.20	300.08	378,25
Other Payables			- 4	087.14	1,051.07	975.01
Total			- 1	1,221.34	1,351.15	1,353,30
A PARTY CONTRACTOR CONTRACTOR					Year	100

Current Tax Liability

Provision of income tax (not of advance tax) Lose: Advance Tax & TDS

Anat	As art	Axat
March 31, 2025	March 31, 2024	April 01, 2023
789.69	654.70	-
(753.08)	(617.29).	
36.61	37.41	



21 Revenue From Operations

	Income from Services	For the Year ended March 31, 2025	For the Year coded March 33, 2024
	Information Services and Consulting Services	· ·	1145 245 11
	Domestic	1,305.01	1,331.28
	Export	18,312.31	21,011.40
	Deemed Export (SEZ)		303.74
		19,617.32	22,646.42
	Product : computer software		
	Domestic		4.25
	Export	10.31	21.37
	Total	19,627,63	22,667,79
	Primary Geographical market		
	-India	1,305.01	1,679.20
	-Outside India	18,322.62	21,029.53
	Total	19,627,63	22,667,79
	Barona Martina of personal assessmined with anatomat origin	30	
	Reconciliation of revenue recognised with contract price Contract Price	19,627,63	22,667,79
	Less Discount	10300.000	2000000
	Revenue from operations	19,627,63	22,667,79
	WORKSON PRODUCT		
13	Other income	For the Year ended	For the Year ended
		March 31, 2025	March 31, 2024
	Interest income	400.84	245.42
	Interest on from financial assets measured at amortised cost		1197
	- on security deposits	7.58	7.10
	Notice period recovery	2.91	3.62
	Exchange Gain (Net)	16.36	
	Profit on Sale of Fixed Assets	1.48	4,60
	Remeasurement of financial instruments - FVTPL	0.57	61,70
	Provision for written back	71.27	78,60
	Provision written back investments	20,24	
	Gain on sale of investment	50.81	7.0
	Divident of investment on share Miscellaneous Income	0.04 \$1.03	4.21 9.86
	Reimburgement of Expenses	11.27	16.03
	Provision no longer required for Leave Encashment	31.27	181.91
	Total	634.40	613,05
	044.004444.00511		
23	Cast of Services	For the Year ended	For the Year ended
		March 31, 2025	March 31, 2024
	Cost of Software		3.20
	Others Total	-	385) 41.71
	1000		
14	Employee benefit expenses		
		For the Year ended March 31, 2025	For the Your seded March 31, 2024
	Salarius and Wages	11,356.57	13,724.00
	Contribution to provident and other funds (Refer note 35)	552.01	896.29
	Gestuity expenses	135.97	13634
	Share based payments	225.55	293.79
	Staff welfare expenses	445.56	502.90
	Total	12,715.56	15.523.32
15	Finance only	123	
44	- Committee and	For the Year ended	For the Year ended
		March 31, 2025	March 31, 2024
	Interest on Lease Liabilities MEHTA	46.06	65.22
	Interest - others	10.87	32.57
	Total (3)	56,93	97,79
	Dest.	-	

Depreciation and amortisation expense For the Year ended For the Year ended March 31, 2025 Marck 31, 2024 Depreciation of property, plant and equipment 148.57 218.98 Depreciation of right-of-use assets 275 62 265.69 Amortisation of intorgible assets 6.74 14.08 410.93 Total 495.75 27 Other expenses For the Year ended For the Year ended March 31, 2025 March 31, 2024 Legal & Professional charges Runt 116.21 137.76 **Business Promotion** 316.78 478.21 Maintenance Expenses - Computers 269.64 302.84 Maintenance Expenses - Office 68.26 58.63 Travel Expenses - Domestic 415.42 295.82 Travel Expenses - Poreign 222.08 155.28 Recruitment Expenses 237.03 99.95 Miscellaneous Expenses 110.78 133.24 Exchange Losses including Loss on Forward Contracts 39.37 Diminution in the Value of Investment 70.05 Insurance Premium 68.99 60.91 CSR Expenditure 47.24 38.01 Electric, Power, Fuel and Water 32.00 35.15 Audit fees 30.31 25.85 Internet and Networking Expenses 38.45 47,02 Conveyance & Taxi Hire Charges 14,35 10.14 Repairs & Maintenance-Plant & Machinery 12.48 12,22 Bank Charges 10.97 8.11 Remeasurement of financial instruments - FVTPL 56.45 Communication Expenses 5.45 4.42 Rates and taxes, excluding taxes on income. R 98. 6.72 Loss of investment in bonds 14.76 Impairment & Loss on Assets written off 1,75 Donation & Charity 0.50 0.50 Advertisement 0.04 Expected credit loss on trade receivables 3,728.00 Total. Nates: Payment to auditors (excluding tases): As Auditor 19:78 25.00 For autoriory audit For use audit 1.05 1.00 For other services 3.47 4.25 In other capacity 6.82 Reinfrarsement of expresses 25,85 Total.

18 Earnings per share

The carrings per share (EPS) is calculated in accordance with the first AS 33 "Emitigs per Share" tassed by the Institute of Chartered Accountants of India. The namings considered in ascertaining the Company's EPS comprises the profit ornitable for shareholders i.e. profit after tax. The number of shares seed in computing Basic EPS is the weighted average number of shares outstanding theiring the year.

	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Basic sarning per share (Rs.)		
Profit attributable to equity bolders	2,455.00	1,832.71
Face Value per Sture (Rx.)	10.00	10.00
Fully paid up equity shores	55,94,878	15,94,878
Partly paid aguity shares (Rs. 2.5 paid op)	21,08,681	31,08,681
Weighted average massler of equity shares outstanding during the year (Nes)	87,03,559	87,00,559
Besic earning per share	28.21	21.06
Ditated earning per share (Rs.)		
Profit attributable to equity holders	2,455.08	1,832.71
Face Value per Share (Ra.)	10.00	10.00
Pully paid up equity shares	55,94,878	55,94,878
Partly paid equity shares (Rs. 2.5 paid up)	31,08,681	71,08,681
Number of options outstanding at the end of the year	17,06,960.00	15,66,600.00
Weighted average number of equity shares outstanding during the year (Nos)	1.04.10,459	1,42,70,159
Diffused earning per share	23.58	17.85



CIN: U64202UP1988PLC209717

Consolidated Statement of Changes in Equity for the year ended March 31, 2025

(All amounts in Rs. lacs, unless otherwise stated)

29 Employees' stock option plan

Company has JK TECHNOSOFT – Employee Stock Option Plan 2021. Same Plan was approved by Board and Shareholders on September 2, 2021. The primary objective of the plan is to reward key employees for their association, dedication, and contribution to the goals of the Company. Total number of options approved under the plan 2600000 (Twenty-six lacs options).

The Company has used Black Scholes Model for arriving at the fair value of Stock Option.

(A) The options shall yest as follows:

Options granted under ESOP 2021 shall vest not earlier than the minimum period of 1 (one) year and not later than the maximum period of 5 (five) years from the date of Grant. The Board at its discretion may grant Option specifying Vesting Period ranging from minimum and maximum period as aforesaid. Provided that in case where Options are granted by the Company under the Plan in lieu of Option held by a person under a similar plan in another company (Transferor Company) which has merged or amalgamated with the Company, the period during which the Option granted by the Transferor Company were held by him shall be adjusted against the minimum Vesting Period required under this Sub-clause.

There were no cancellations or modifications to the stock option in year ending 31 March 2025 or 31 March 2024.

(B) The movement of stock options during the period/year (in No's) :

Particulars	As at March 31, A	s at March 31,
505000 XVI	2025	2024
Number of options outstanding at the beginning of the year	15,66,600	14,76,500
Add: Number of options granted during the year	2,48,300	2,11,600
Less: Number of options forfested/lapsed during the year	(1,08,000)	(1,21,500)
Number of options outstanding at the end of the year	17,06,900	15,66,600
Number of options vested during the year	3,85,484	3,00,833

(C) Disclosures as per IND AS 102 for outstanding options

Particulars	As at March 31, A	is at March 31,
	2025	2024
Weighted average exercise price for outstanding options	98.55	94,99
Range of exercise prices for outstanding options	89.7-132.3	89.7-105.7

(D) The following tables list the inputs to the models used for stock option for the years ended 31 March 2025 and 31 March 2024, respectively:

Particular	As at March 31, As at March 2025 2024
Dividend Yield	0.00% 0.00%
Risk-free interest rate	7.09% 7.17%
Expected volatility	0.27 0.29
Expected life of share options	2.87 2.87
Weighted average share price (INR)	98.55 94.90
Model used	Black Scholes Black Schol
	Model Model

The expected life of the share options is based on historical data and current expectations and is not necessarily indicative of exercise patterns that may occur. The expected volatility reflects the assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may not necessarily be the actual outcome.



J K Technosoft Limited

CIN: U64202UP1988PLC209717

Notes to the Standalone Financial Statements for the year ended March 31, 2025

(All amounts in Rs. lacs, unless otherwise stated)

30 (i) Fair value measurement and financial instruments

The fair value of financial ussets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair values.

- A. Company has opted to fair value its mutual fund investment through statement of profit & lass
- B Company has opted to fair value its quoted investments in equity share through profit & loss
- C. As per Para D-15 of Appendix D of Ind AS 101, the first time adopter may chose to measure its investment in subsidiaries, IVs and Associates at cost or at fair value. Company has opted to value its investments in subsidiaries, IVs and Associates at cost.
- D. Company has opted to fair value its unquated investment in equity instrument through OCI.
- E. Company has adopted effective rate of interest for calculating Interest. This has been calculated as the weighted average of effective interest rates calculated for each loan. In addition processing fees and transaction cost relating to each loan has also been considered for calculating effective interest rate.
 - * The carrying amounts are considered to be the same as their fair values due to short term nature.

Fair value hierarchy

- Level 1 Quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3 Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs).

			10 / / /	As at Marc	h 31, 2025	As at Marc	h 31, 2024	As at Apri	11,2023
SL	Particulars	Note	Fair value	Carrying	Fair	Carrying	Fair	Carrying	Fair
Nu	777000000	234588	hierarchy	Amount	Value	Amount	Value	Amount	Value
1	Financial assets designated at fair value through profit and loss a) Derivatives - not designated as bedging instruments	А	Level-2		•	*.	£	÷	8
2	Investments: In equity shares, mutual funds and others Investment In Equity shares	В	Level-1	76,17	76.17	149,55	149.55	83.30	83.3
-	Financial assets designated at fair value through other cumprehensive income	D	Level-2	3,406.65	3,406.65	2,254.50	2,254.50	835.29	835.2
3	Financial assets designated at amortised cost								
	a) Investment in Bonds / Debentures			12.00	12.00	22.00	22.00	34	2
	b) Other Bank Balances *			5,886.91	5,886.91	3,120.44	3,120.44	2,085.18	2,085.18
	c) Cash & Cash Equivalents *	1	1 1	381.15	381.15	1,141.25	1,141.25	1,840.65	1,040.65
	d) Trade receivables *		11 11	4,417.81	4,417.81	4,083.31	4,083.31	4,659.38	4,659.38
	Other receivables			79.05	79.05	485.01	485.01	548.87	548.87
	f) Other financial assets			3,442.77	3,442.77	3,626.31	3,626.31	2,769.16	2,769.16
		1	1 1	17,702.51	17,702.51	14,882.37	14,882.37	12,021.83	12,021.83

Financial Liabilities:

					As at March	As at March 31, 2025		31, 2024	As at April	1, 2023
SL No	Particulars	Note	Fair value	Carrying	Fair	Carrying	Fair	Carrying	Fair	
140			hierarchy	Amount	Value	Amount	Value	Carrying Amount	Value	
1 2	Financial liability designated at fair value through profit and loss a) Derivatives - not designated as hedging instruments Financial liability designated at amortised cost	Α	Level-2	×	*	×			÷	
	Borrowings Trade payables " Lease Liability			206.42 370.28	206.42 370.28	286.69 631.51	286.69 631.51	261.48 751.98	261.48 751.98	
	d) Other financial liability			124.25	124.25	42.33	42.33	127.03	127.03	
	20/20/00/00/00/00/20/20/20/20/20/20/20/2		- 1	700,95	760,95	960.53	960.53	1,140.49	1,140.49	

\$100 Financial risk management

- (i) The Company has exposure to the following risks arising them financial instruments
 - · Credit risk :
 - · Liquidity risk:
 - Neberkom ristk
 - a) Foreign ox hange risk
 - b) Interest risk

Blick supragrammed framework

The Company's heard of directors has overall requireshing the the establishmen and evenight of the Company's risk management filanework. The board of directors have natherized the Managing Director to establish the processes, who emerce that executive entalgement controls thick through the medianism of properly defined financiaris.

The Conquer's risk management policies are established to identify and analyze the risks faced by the Conquery, to set appropriate risks limits and controls, and to monitor risks and adversect to limits Risk management policies are reviewed regularly to reflect changes in market conditions and the Conquery's activities. The Conquery, through its training and management standards and procedures, sinus to markets and additional and constructive control environment in which all engaloges understand their rules and additions.

Risk	Exposure ariting fram	Measurement	Management
Credit risk	Trade receivables, cuch and cash equivalents, basic balances other than costs and cash equivalents, loose and other financial assets	Particular Co.	regular monitoring and follow ups
Liquidity rids	Trade payables and other finerial liabilities	Cash Berr ferecasts	Availability of constituted credit lines and bartowing fluidaics
Market risk – Strolgs andrange	Putare commercial transactions, recognised francial assets and liabilities not describerant to linker rupes.		Sanvard lineign exchange contrints
Teleroot risk	Company's incense or the value of its	market risk exposures within acceptable parameters, while	Company monitors interest 1000 encountered as part of its treasury and liquidity management strange, especially in valution so potential fature fluoring monito.

(i) Credit eak

Credit risk by the risk of financial last to the Company if a manuscur or counterparty to a financial asset fails to meet its contractual obligations. The Company's exposure to credit risk in inflancial easest represents the manistrary credit risk exposure.

A default on a financial asset is when the counterparty falls to make contractual payments as per agreed terms. This definition of default is determined by considering the business environment in which entity operates and other macro-expenses factors.

The Company has a credit risk management policy in place to limit credit losses due to non-performance of custompuries. The Company mendors is exposure to credit risk on an engoing basis. Assets are written off when there is no management expectation of receiving. Where learn and manipoles are written off, the Company continues to engage in enforcement activity to attempt to measure this share.

Trade receivables

The Company closely monitors the credit-worthless of the receivables through internal systems that are configured to define credit limits of contensors, thereby, limiting the credit risk to pro-calculated emounts. The Company case a simplified approach (distinct expected credit loss model) for the purpose of company case a simplified approach (distinct expected credit loss model) for the purpose of company case a second credit loss for trade receivables. Expected credit losses are measured on collective basis on the basis of Trend of collections made by the Company over a partial of three years proceeding believe when considering default to have commed if receivables are not collected for less than three years.

Cash and each equivalents and hank bulances other than each and each equivalent

Could risk related to cash and tash equivalents and back deposits in managed by only investing in deposits with highly total banks and diversifying back deposits and accounts in different banks. Credit risk is considered low because the Company desh with highly rated banks and financial tentration.

Other formical assets

Other financial assets resonant at americal cost includes necessary departs, contract assets and other receivables. Credit risk related to those financial assets is managed by receivants assets and other receivables. Or offic risk related to those financial assets in managed by receiving the occasionability of such assecures continuously. Credit risk is considered loss because the Company is in passession of the underlying asset for expectation of one or a security deposit or as per trade-occasion (to case of antified resource). Further, the Company creates provision by assessing inclinated financial asset for expectation of one order loss simplified approach expected credit loss model.

Credit risk exposure

Expected credit loss for trade receivables under simplified approach i.e. provision matrix approach using historical trends.

		Less than (80) days	Mere ikan 180 dans	Total
As at March 31, 2025 Gress corrying amount (A)		3,996.99	590.44 (160.93)	4,587.43 (169.61)
Expected cradit loss (B) Not carrying amount (A-B)		3,995.00	420.83	4,417.82
As at March 31, 2024 Gross carrying amount (A) Expected credit loss (II)		3,936.17	175.55. (68.41)	4,151.72 (84.41)
Nel carrying amount (A-B)	CUTA	3,976,17	107.14	4,083.31
As at April 1, 2023 Orner carrying amount (A) Expected credit loss (B)	La More Marine	5,828.32	979.89 (148.83)	4,908.21 ()48.83)
Net carrying amount (A-II)	S - 1000 + 14	3,828.92	833.09	4,559.16

(ii) Liquidity risk

Liquidity risk is the mid that the Group will encounter difficulty in meeting the obligations associated with its financial inhibites that are settled by detroining cash or another fluorial assot. The Group's approach to managing liquidity is to ansate as far as possible, that it will have sufficient liquidity to meet its listribites when they are dee.

Management monitors rolling forecasts of the Group's liquidity position and such and such aquivalents on the basis of expected each flows. The Group takes into account the liquidity of the market in which the Group operates.

Maturities of financial liabilities

The following are the remaining contracted materities of financial liabilities at the reporting date. The amounts are gross and undiscounted, and include entirested interest payments, where applicable.

March 31, 2025	Upts 1 years	1 year to 5 years	Over 5 years	Tetal
Teada payablas	206.42	-	- 10	204,42
Lense liabilities	262.24	108.04	-	370.28
Other financial liabilities	124.25	T.		124.25
Total	592.91	105.64		700,55

March 31, 2024	Upto I years	I year to 5 years	Over 5 years	Total
Trade payables	280.69		-	286,69
Lose lightlites	261.27	379,28	+	631.51
Other Engoused Stabilities	42.33			42.33
Total	590.25	579,28	+	960.53

April 1, 2023	Upto 1 years	1 year to 5	Over 5 years	Total
Trade payables	255.68	5,80	-	261.48
Lease liabilities	192.72	559.26	-	751.99
Other francial liabilities	127.03		+	127.03
Total	575.43	565,06	- 2	1,140.50

000 Market risk

Market risk is the risk that changes in market prices - such as foreign exchange rates and interest rates - will affect the Company's income or the votes of its holdings of fluencial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

a) Foreign exchange risk

The Company has international transactions and is exposed to foreign exchange risk arising from foreign currency transactions (Exports). Foreign exchange risk arising from future commercial transactions and recognised assets and liabilities denominated in a currency that is not the Company's functional currency. The Company has hedged its foreign exchange receivables as at March 31, 2025, March 31, 2024 and April 1, 2023.

Hedged Foreign Currency Exposures:	N. 1992	March 31, 2025	March 31, 2024	April L, 2023
Particular	Currency	Amount in Foreign Currency	Amount in Foreign Currency	Amount in Ferrign Currency
Datstanding Forward Contract®	USD GB#	81.50 11.75	76.50 15.75	T2.50 14.52

^{*} Out of which trade receivable USD 0.39 Laus & GBP 0.27 Lacs covered through forward contract,

Unhedged Foreign Currency Exposures:		Merch 31, 2025	March 31, 2024	April 1, 2023
Particular	Currency	Amount in Foreign Currency	Amount in Foreign Currency	Amount in Ferrign Currency
Trade Receivables	USD EURO	0.38	1.03	1.51

bit Interest rate rist

The Group currently has no outstanding borrowings and hence does not have direct exposure to inscreet rate fluctuations. However, the Georp morners entered rate recoverners as part of its measury and liquidity management strategy, especially in relation to its short-term deposits and potential future financing reads. Management periodically services the interest rate environment to assess any indirect impact on the Group's operations or planned capital structure.





Notes to the Consolidated Financial Statements for the year ended March 31, 2025

(All amounts in Rs. lacs, unless otherwise stated)

32. Capital management

For the purpose of the Group's capital management, capital includes issued equity capital, share premium and all other reserves attributable to the equity holder. The primary objective of the Group's capital management is to maximize the shareholder value.

The Group monitors its net debt / equity ratio as well as compliance with financial covenants on regular basis.

Particulars	As at 31 March 2025	As at 31 March 2024	As at April 01 2023
Borrowings	11.7		1010.55
Less: Cash & cash equivalent	381.15	1,141.25	1,040.65
Net debts (A)	(381.15)	(1,141.25)	(1,040.65)
Total Equity	19,791.08	16,179.31	13,485.02
Total Capital (B)	19,791.08	16,179.31	13,485.02
Capital & Net Debts (A+B)	19,409.93	15,038.06	12,444.37
Gearing Ratio	-1.96%	-7.59%	-8.36%

The Group manages its capital structure and makes adjustments in light of changes in economic conditions. No changes were made in the objectives, policies or processes for managing capital as at March 31, 2025, 31 March 2024 and April 1, 2023.

(All amounts in Rs. lacs, unless otherwise stated)

33 Contingent liabilities and commitments

(i) Contingent liabilities

Particulars	As at March 31, 2025	As at March 31, 2024	April 1, 2023
Contingent Liabilities:			
In respect of Income Tax order (AY 2018-19) dated 16:08:23 w/s 154, demand order of Rs 4:92 Lacs adjusted with refund of AY 2022-2023. Company has filled appeal to CTU(A) against demand order.	4.92	4.92	4.56
In respect of Income Tax order (AY 2021-22) clated 27:06:23 U/s 156, demand order of Rs.3.70 Lacs adjusted with refund of AY 2022-2023. Company has filled appeal to CIT(A) against demand order.	3.70	3.70	59
In respect of Income Tax (AY 2009-10) where the Company in into appeals before Income Tax Appellate	500	1.00	187.45
The Arbitration Case is before the Hon'ble S.R Somasekhara (Retd. District Judge), Ld Sole Arbitrator at the Arbitration and Conciliation			89.00
(ii) Commitments			
Guarantee given by bank for Customer Projects	- 12	7.65	249.16

34 Expenditure in Corporate Social Responsibility

Particulars		As at March 31, 2025	As at March 31, 2024
a) Amount required to be spent by the company during the year		47.24	38.0
b) Amount of expenditure incurred		47.24	38.01
e) Shortfall at the end of the year		Nil	Ni
d) Total of previous years shortfall		Nit	Ni
e) Reason for shortfull		N.A.	NA
f) Nature of CSR activities		Contribution towards prumotion of education and Sports and related activities	promotion of
		etc.	ptc
g) Details of related party transactions		N.A.	N.A
h) Where a provision is made w.r.t. liability incurred, the movement in the	100	N.A.	N.A

 h) Where a provision is made w.r.t. liability incurred, the movement in the provision during the year should be shown separately

NEW DELIA

Notes to the Consolidated Financial Statements for the year ended March 31, 2025

(All amounts in Rs. lacs, unless otherwise stated)

35 Disclosure Regarding Employee Benefits

(z) Defined contribution plans

Employee besefits in the form of Provident Fund and Employee State Insurance are considered as defined contribution plan and the contributions to Employees' Provident Fund Organisation established under The Employees' Provident Fund and Miscellaneous Provisions Act 1952 and Employees' State Insurance Act, 1948 are charged to the Statement of Profit and Loss of the year when the contributions to the respective funds are due.

The Company has recognised the following amount in the Statement of profit and loss:

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Employer's contribution to Employee's Provident Fund & Other Funds	551.83	865.73
Employer's contribution to Employee's State Insurance	0.18	0.56
Total	552.01	866.29

(b) Other long-term benefits

Retirement benefits in the form of Gratuity and Leave Encashment are considered as defined benefit obligations and is provided for on the basis of third party actuarial valuation, using the projected unit credit method, as at the date of the Balance Sheet. Every Employee who has completed five years or more of service is entitled to Gratuity on terms not less favourable than the provisions of The Payment of Gratuity Act, 1972. As the Company has funded its liability, it has disclose regarding plan assets and its reconciliation.

The following table summarises the components of net benefit expense recognised in the Statement of Profit and Loss and the amounts recognised in the balance sheet:

35(c) Gratuity:

(i) Amount recognised in Statement of Profit and Loss and other comprehensive income:

Particulars	For the Year ended March 31, 2025	For the Year Ended March 31, 2024
Current Service Cost	99.22	101.00
Past service cost		4
Net interest expense	36.65	35.34
Amount recognised in Statement of profit and loss	135.87	136.34
Remeasurement of defined benefit liability: Actuarial (gain)/less from changes in demographic assumptions		
Actuarisi (sain)/loss from changes in financial assumptions	17.13	7.74
Actuarial (gain)/loss from experience adjustments	(9.10)	16.07
ACHIEF IN THEIR PARTY COS STATES EXPENSION ACHIEF ACTIVITIES		
Return on Plan Assets (Greater) / Less than Discount rate	8.39	0.24

(ii) Reconciliation of fair value plan assets and defined besefit abligation

	As at March 31, 2025	As at March 31, 2024	As at April 1, 2023
Fair value of plan assets	(24.53)	(22.85)	(16,63)
Defined benefit obligation	603.51	574.67	530.29
Effect of asset ceiling/onerous liability			
Net defined (Asset)/Liability recognised in balance sheet	578.98	551.82	513.66
Classified as non-current	551.95	489.01	459.34
Classified as current	27.03	62.81	54.32
	578.98	551.82	513.66

(iii) Change in Plan Assets

	As at March 31, 2025	As at March 31, 2024	As at April 1, 2023
Fair Value of Plan Assets at the beginning of the year	21.85	16.63	25.20
Expected return on plan Assets	1.64	1.23	1.23
Employer contributions	125.13	122.23	192.13
Benefit paid	(116.70)	(117.01)	(185.67)
Actuarial Gain/(loss) on plan assets	(8.39)	(9.23)	(16.76)
Fair Value of Plan Assets at the end of the year	24.53	22.85	16.63
Fair value of Finn Assets at the end of the year	44.55	20,00	

(iv) Changes in the present value of the defined benefit obligation are as follows:

Particulars	As at March 31, 2025	As at March 31, 2024	April 1, 2023
Defined benefit obligation at beginning of the year	374.67	530.29	686.84
Current Service Cost	99.22	101.01	120.90
Auquisition adjustment		¥3	(65.02)
Past service cost	V		1000
Interest expense	38.29	36,57	42.62
Remeasurement (gains) losses	8.03	23.83	(69,38)
Benefits paid	(116.70)	(117.01)	(185.67)
Defined benefit obligation at end of the year	603.51	574.68	530.29

(v) The principal assumptions used in determining obligations for the Company's plan are shown below:

Particulars		As at March 31, 2025	As at March 31, 2024
Plan Coverage		All Permanent Employees	All Permanent Employees
Normal Retirement Age		60 years	60 years
Discount Rate		6.82%	7.20%
Salary Escalation Rate		10.00% first year,	10.00% first year;
Morrality Rate Table	WEHTA .	IALM (2012-14) Ultimate	IALM (2012-14) Ultimate

v) Sensitivity analysis

Item	March 31, 2025	March 31, 2024	April 1, 2023
Discount Rate			
Dispount rate - 100 hasia points	653.07	618.88	572.19
Discount rate - 100 basis points impact (%)	8.23%	7.69%	7,90%
Discount rate + 100 basis points	560.21	536.03	493.70
Discount rate + 100 basis points impact (%)	-7.18%	-6.72%	-6,90%
Solary increase rate			
Rate - 100 bases points	563,18	538,30	495.14
Rate - 100 basis points impact (%)	-6.68%	-6.33%	-6.63%
Rate # 100 basis perinta	647.20	613.93	568,29
Rate + 100 basis points impact (%)	7.24%	6.83%	2,12%

(vi) The table below summarises the maturity profile and duration of gratuity liability

Particulars	As at March 31, 2025	As at March 31, 2024	As at April 1, 2023
Year I	51.56	85.66	70.95
Year 2	53.48	45.31	45.84
Year J	60.45	\$1.02	45.31
Year 4	58,86	54.28	49.09
Year 5	66.48	53.18	50.17
Years 6 to 10	265.52	243.91	234.85
Above 10 Years	222.61	212.04	188,25



Notes to the Consolidated Financial Statements for the year ended March 31, 2025

(All amounts in Rs. Isos, unless otherwise stated)

35(d) Leave Encarkment: (i) Arrosent recognised in Statement of Profit and Leas and other coreprehensive income.

Particulant	Veur ended Murch 31, 2025	Veur ended March 31, 2024
Defined benefit costs	50.45	113.86
Past service cost		(119.79)
Net interest unperse	30.03	25.54
Invendute Recognition of (Gairu)/ Louises - Other Long Term Benefits	(99.10)	(155.82)
Associat recognised in Statement of profit and loss *	1831	(190,195

(ii) Niconcillation of fair value plus mosts and deliand breefit obligation

	As at: Murch 31, 2025	Ar at March \$1, 2024	As at April 1, 1013
four salue of plus assets		1,6	
Defined fearify of figuries	363.07	147.44	184.70
EFfort of asset to Eng/Immona linkship		4	
Nor defined (Asset)/Linklity should be asset	267.97	347.44	656.70
Classified as near-cornect	215.88	277.98	121.46
Chase Facility as current.	92.97	68.36	135.38
	267.57	342.44	656,70

(ii) Clongs in the present value of the defined benefit obligation are as follows:

Particulars	As at March 31, 2025	Ar at March 31, 2024	April 1, 3023
Defined benefit obligation at beginning of the year	347.44	656.31	764.12
Current Service Cost	(0.53	20.01	275.74
Acquisition ofjuntant			(95.99)
Past nervice cost		(119.79)	12.407
Interest expense	20.03	28.51	45.04
Remeauroment (galos)/Tesses	(55.10)	(155.82)	(121.97)
Benefits paid	(54.93)	(82.19)	(188.33)
Defined benefit obligation at end of the year	267.97	347.44	856,70

(iv) The principal assumptions used in determining obligations for the Company's plan are shown below:

Particulary	As at March 51, 2025	As at March 31, 2024
Plan Coverage	All Petragona Engloyees	All Personent Employees
Normal Retirement Age	69 years	60 years
Discount Rate	6.82%	7.2%
Sulary Escalation Rate	10.00% first year; 7.50% thereafter	10,00% first year, 7,50% thereafter
Mortality Rate Table	IALM (2012-14) Ultimate	TALM (2012-14) Ultimite

(v) Seastifyity analysis

liem	March 31, 2025	March 31, 2024	April 1, 1613
Discount Rate			- 67
Discourt rate - 100 basis points	233.04	325.55	595.47
Discourt rate - 100 basis points trapact (%)	6.20%	5.80%	5.30%
Discourt rate + 100 limin ports	242.93	291.50	595.4T 8.80% 533.79
Discount rate + 100 basis points impact (%)	-5.51%	-521%	3.18%
Salary increase rate			
Rate - 100 basis points	242.93	291.40	333.66
Kare - 100 basis potestringuet (%)	-5.31%	45,72%	-9.180
Rate + 100 basis points	272.72	325,26	9.18% 99.00 5.72%
Rate + 100 louis points impact (%)	6.00%	5.77%	5.72%

$\langle n \rangle$. The table below runnerises the nuturity profile of defined benefit obligation.

Particulare		As at Morth 51, 2025	Ar at. March 31, 2024	April 1, 2023
You I		42.09	58.70	113.70
Year 2		36.34	44.97	78.64
Yanr 3		39.56	79.2T	65.83
Year 4		25.80	31.86	60.31
Your 5	Λ.	25.57	27.22	51.65
Years 6 to 10	WEHTA .	100.68	113.80	210.3%
Above 10 Years	(21)	162.30	196.91	304.98

CIN: U64202UP1988PLC209717

Notes to the Consolidated Financial Statements for the year anded March 31, 2025

(All amounts in Rs. Igos, unless otherwise stated)

36 SEGMENT REPORTING

As required by Ind AS 108 the Goosp evaluates the performance of the Group on the basis of a single segment i.e., Information Technology and Coroniting Services. (Reographical information is collated based on individual outcomers for whose revenue is recognized on the basis of their physical location of flore american for nonunreal assets is reported on the basis of the physical location of flore american

Geographical Information

Particulars	March 31, 2025	March 31, 2024
1) Revenue from external outtoesers		
Withing Irulia	1,305.01	1,639.76
Outside India		
- United States of America	14,368,43	15,323.49
- United Kingdom	3,523.13	5,363.20
+Ohm	421.00	341.64
Total revenue per statement of profit and lass	19,627,63	22,667,79

The revenue information above is based on the locations of the customers

2) Non-current operating assets (refer note below)	March 31, 2025	March 31, 2024	April 1, 2023
Withing India	1,782.34	1,301.84	1,699.30
Outside India			
- United States of America	1,499.62	95.22	148.63
- United Kingdom	29.80	19.54	
- Others		4	+
Total	3,271.76	1,466,60	1,847.93

Note:

Non-current assets for this purpose access of property, plant and equipment, right to use assets and intengible assets.

Revenue from major customers Revenue from two euromors amounted to Rs. 6,529.78 Lukhs (March 31, 2024; 5,423.03 Lukhs)

37 Leon

The Company has adopted Ind AS 116, effective annual reporting period beginning April 01, 2023 and has applied the standard to its leases, modified approach.

On April 1, 2023, the Company recognised a lease liability measured at the present value of the lease payments. The right-of-use asset is recognised at its carrying amount and discounted using the lease's incremental horrowing rate as at April 01, 2023. Accordingly, a right-of-use asset of Bs 753.53 Lacs and a corresponding lease liability of Rs 753.53 Lacs has been recognised. The principal portion of the lease payments have been disclosed under cash flow from financing activities.

On application of Ind AS 116, the nature of expenses has dranged from lesse rest to depreciation cost for the right-of-use asset, and finance cost for interest accrued on lesse liability.

Right-of-use assets:

Set out below are the carrying amounts of Right-of-use assets and the movement during the year.

Particulars	 Leasehold hard 	Building
Right of use to at April 01, 2023		
Right to use assets	17.96	751,98
Reclassification of prepaid portion of security deposit on account of adoption of Ind AS 116		26.35
Depreciation	(5.15)	-
Total right of use as at April 01, 2023	12.81	778.33
Addition during the year		99,33
Degreciation	(0.23)	(265.46)
Total right of use as at March 31, 2024	12.58	612.20
Addition during the year		-5-2
Depreciation	(0.22)	(275:40)
Total right of use as at March 31, 2025	12.36	336,80

Leave Babilities

Set out below are the earrying amounts of lease liabilities and the movement during the year.

Particulars	Amount
Lease liabilities as at April 01, 2023	
Bulance at the beginning	751.98
Accretion of interest	
Payments (including interest)	
Total lease liabilities as at April 91, 2023	781.98
Addition during the year	99.33
Accretion of interest	65.23
Payments (including interest)	(285.03)
Total lease liabilities as at March 31, 2024	631.51
Addition during the year	
Deletion during the year	
Accretion of interest	46.05
Payments (including interest)	(307.28)
Total least liabilities as at March 31, 2025	370.28

	As at March 31, 2025	As at March 31, 2024	As at April 1, 2023
Turnout.	262.24	261.23	192.72
los-current	108.04	379,28	559.26
	370.28	631.51	751.98

Balow are the amounts recognised by the Company in the Statement of Profit and Loss:

Particulars	As at	As at
	Marcle 31, 2028	March 31, 2024
Depreciation of right-of-use assets	275.62	265.69
Interest on lease liabilities	46.05	65.23
Expenses relating to leases of low-value assets and short-term leases	116.21	137.76
Tetal	437.88	465,68

Below is the amount recognised by the Company in the statement of cash flows:

Particulars	As at March 31, 2025	As at Marcis 31, 2024
Cash outflow included in financing activity for repayment of principal during the year.	261.24	120,47
Cash outflow included in financing activity for repayment of interest staring the year	46.05	65.23

Cash flows from operating activities include cosh flows from short-term lease and leases of low-value assets. Cash flows from financing activities include the payment of interest and the principal portion of lease liabilities.

38 First Time Adoption of Ind AS

As stated in note 2 significant accounting policies, these are the Company's first consolidated financial statements prepared in accordance with Ind. AS.

The accounting policies are not at note 2 have been applied in preparing the consolidated financial statements for the year ended 31 March 2025, the companitive information potential in these consolidated financial statements for the year ended 34 March 2024 and in the preparation of an opening Ind. AS consolidated before state at April 01, 2023 (the Company's date of maintains), he prepared in accordance with Indian GAAP (previous GAAP). An explanation of how the transition from previous GAAP to Ind. AS has affected the Company's consolidated before about 5 features of Profit or Loss and each flows is not out in the following tables and the notes that accompany the tables.

Exemptions and exceptions availed

Set out below are the applicable Iral AS 101 optional exemptions and associatory exceptions applied in the trunsition from provious GAAP to Ind AS.

A. Inil AS optional exemptions

Dermed rost of property plant and equipment & intengible assets

Ind AS 101 permits a first-time adopter to elect to continue with the carrying value for all of its property, plant and equipment as recognised in the financial statements as at the date of transition to ind AS, measured as per the previous GAAP and use that as its doctored cost as at the date of transition after making necessary adjustments for decommissioning liabilities. This exemption can also be used for intengible assets covered by Ind. AS 38 Intengible Assets.

Accordingly, the Company has elected to measure all of its property, plant and equipment and intengible assets after their provious GAAP carrying value.

(ii) Lesse

lad AS 116 requires an entity to assess whether a contract or arrangement contains a lease, in accordance with Ind AS 116, at the inception of the contract, an entity shall assess whether the contract is, or centains, a lease, Ind AS 101 provides an option to make this assessment on the basis of facts and obsumutances existing at the date of transition to Ind AS, except where the effect is expected to be not material. The Company has elected to apply this exemption for such contracts/processments.

The Company elected to measure the right to use equal to an amount of lease liability adjusted by the amount of any proposid and accound lease payments relating to that lease recognised in the balance sheet immediately before the date of initial application using modified retrospective approach.

(iii) Fair value measurement of financial assets and liabilities at initial recognitions-

Ind AS 109 requires fair value measurement, retrospectively however as unity may apply the requirement of Ind AS 109 prospectively to transaction entered into on or after the date of transaction. Accordingly company has opted this assumption.

(iv) Share based payment

lad AS 101 permits a first-time adoptor not to apply requirement of lad AS 102 "Share-based payment" to equity instruments that vested before date of transition to lad ASs. It also provides an ecomption, to not apply led AS 102 "draw based payment" to liabilities arising from share-based transactions that were settled before the date of transition to lad AS.

B. Ind AS mandatory exceptions

(i) Estimates

As per hid AS 101, an entity's estimates in accordance with Ind AS at the date of transition to Ind AS at the end of the comparative period presented in the entity's first Ind AS. Plannaial Statements, as the case may be, should be consistent with extensize made for the same date in accordance with the previous GAAP unless there is objective evidence that those estimates were in error. However, the extension double be adjusted to reflect any differences in accounting policies.

As per ind AS 101, where application of Ind AS equires an entity to make certain estimates that were not required under previous GAAP, those estimates should be made to reflect conditions that existed at the date of transition (for preparing Ind AS balance sheet) or at the end of the companitive period (for presenting communitive information as per Ind AS).

The Company's estimates under Ind AS are consistent with the above requirement. Key estimates considered in programtion of the Financial Statements that were not required under the previous GAAP are listed below:

- -Impairment of financial assets based on the expected credit loss model.
- -Determination of the discounted value for financial assets and financial liability where applicable carried at amortised cost.
- -Discounted value of ROU- assets & corresponding Lease liability.

The estimates used by the Company to present these encounts in accordance with Ind AS reflect conditions at April 1, 2023, the date of transition to Ind AS and so of 31 March 2024.

(%) Initial recognition of financial asset

An entity stay apply the requirements in paragraph BS.1.2A (b) of Ind AS 109 prospectively to transactions unioned into on or after the data of transaction to Ind ASs.

(iii) Impairment of financial asset

At the date of transition to Ind AS, the Company law determined that there eignificant increase in credit risk since the initial recognition of a financial instrument would require under control offset, the Company has recognised a loss allowance at an annual eignil to lifetime expected credit losses at each reporting date until that financial instrument is derecognised (unless that financial instrument is low credit risk at a reporting date).

(iv) Classification and measurement of financial assets

Ind AS 301 sequins an entity to assess classification of financial assets on the basis of facts and circumstances existing as on the date of transition. Further, the standard require measurement of financial assets accounted at amortised cost based on facts and circumstances existing at the date of transition if retemperative application is improciticable.

Accordingly, the Company has determined the chasification of financial assets based on fluts and streamstances that exist on the date of transition. Measurement of the financial assets accounted at amortised cost has been done retrospectively except where the same is impracticable.

The above inconstrement exception applies for financial liabilities as well.

Reconciliations between provious GAAP and Ind AS

(0)

Ind AS 101 requires an entity to reconcile equity, total conturcheraise income and each flows for prior periods. The following tables represent the reconciliations flow previous GAAP to lad AS.

Company of the Compan

Particulars	Nates	As at March 31, 2024			As at April 1, 2023		
Particulars	Notes to First time adoption	Indian GAAP*	Adjustments	Infl AS	Indian GAAP*	Adjustments	Ind AS
ASSETS							
Nex-current assets							
Property, plant and equipment		847.68	(12.60)	835.08	1.048.78	(32.80)	1,035.90
Capital work in progress		11.500000	11.000		1.08	A Constitution	1.00
Right-of-use assets			624.78	624.78		791.14	791.1
Intengible assets		6,74	100000000	0.74	20.82		20.80
Intangible assets under development Financial assets		2,173,66		2,173.46	(8.63.8)	22	1,845.8
(i) lineratments	4	1,094.91	381,39	2,276.50	827,28	0.01	815.25
(ii) Other financial assets:		933,30	(27,79)	905.60	540.66	(34.10)	506.50
Deformed ton assets (net)	N.	412.18	(223.55)	188.63	436.83	(7.96)	428.8
Other non-current assets		10.63		10.63	- 4		
Total Non-current assets		6,079.10	942.52	7,021.62	4,719.25	744,29	5,463.5
Current assets							
Figureial aguets							
(i) Investments	20	50.13	00.42	149.55	45.30	38.00	65.31
	.40		2011000	11.55.00.000			83.30
(ii) Trade reunivaliles		4,093,12	(9.81)	4,083,31	4,733,85	(72,47)	4,059.38
(iii) Cash and cash equivalents	varsu masses	1,141,25		1,141.25	1,040.65		1,040,68
(iv) Bank balances other than cash and a		1,120.44	11000000	3,120.44	2,085.18	1000	2,085.18
(v) Other financial susety		3,303.43	(97.71)	3,205.72	2,803.72	7.73	2,811.47
Other parrent assets		705.77	-	705.77	1,005.65	- 22	1,005.65
Total Current sasets		12,414.14	(8,10)	12,406.04	11,712.35	(26.72)	11,685.63
Total assets		11,493.24	934,42	19,427.66	16,431,60	117.57	17,149.17
EQUITY AND LIABILITIES							
Equity							
Equity share capital		870.36		870.36	870.36		870.36
Other equity	ahrdefigh.	14,990.93	318.02	15,308.95	12,612.40	(17.74)	12,614.66
Total equity	and the same of th	15,861.29	318,02	16,179.31	13,592.76	(17.74)	13,495.00
			3133331				
Liabilities							
Non-current liabilities							
Financial Liabilities						440.7	
(i) Lease liabilities			370.28	170.28	7.0	559.26	559.26
Provisions		783,43	(16.54)	766.89	997.36	(16.56)	980.80
Other non-current Substition		+	*****	4 (400.17)		17.600.60	2.4153
Tetal Non-current Babilities		783.43	353,74	1,127,17	997.36	543,70	1,540,0
Current liabilities							
Financial Liabilities							
(i) Lease liabilities		39	261.23	261.23	- 24	192,72	192.72
(ii) Trade payables							
- total outstanding dues of micro		21.57		21.57	49.84		49.84
enterprises and small enterprises;		Yaparan					
- intel outstanding dues of creditors	200	283.12	- 55	265.12	211.04		211.64
(iii) Other financial lightblies	4	42.33		42.33	127.03		127.03
Other surrout liabilities		1,349.72	1.43	1,351.15	1353.41	(0.11)	1,353.30
Provisions		132.37	- 33	132.37	189.56		189.50
Current tax Sabilities (net)		37.41		37.41		3-	
Total Current liabilities		1,848.32	262.66	2,111.18	1,931.48	192.43	2,124.09

Total equity and flabilities 18,493.24 934.42 19,427.66 16,431.69

* The Indian GAAP figures have been reclassified to confirm to lad AS presentation requirements for the purpose of this note.



K Technosoft Limited
CEN: U64202UF1988PL/C109717
Notes to the Consolidated Financial Statements for the year ended March 31, 2025
[All amounts in Rs. Jacs, unless otherwise stated]

Particulars		GAAP*	Adjustments	Ind AS
Revenue				
Revenue from operations		22,667.79		22,667.79
Other income	a, d, 1	389,42	23.63	613,05
Fotal Income		23,257,21	23,63	23,280,84
Expenses				
Cost of services		41.71		41.71
Employee functit expense	b, c	15,253.58	269.74	15,523.32
Finance costs		32.57	65.22	97.79
Depreciation and amortisation expense		233,29	365.46	498.75
Other expenses	e.f	4,749.44	(285.04)	4,464.40
Total expenses		26,310,59	315.38	20,625.97
Profit before tax		2,946.62	(251,75)	1,654.87
scorse Tax expense				
a) Current tox		687.71	- 22	687.71
b) Deferred tax	h	24.67	101.23	125.90
c) brooms Tax Adjustment		8.55		8.55
Profit for the year		2,225.69	(392.98)	1,832,71
Other comprehensive income				
liens that will not be reclassified to profit or less				
(a) Remeasurements of the defined benefit plans		-	(24.05)	(24.08)
(b) Income tax relating to these items		86	6.05	6.05
(c) Fair value gain on equity instruments through OCI	4	-	573.36	573,36
(d) Income tax relating to fair value gain on equity instruments through OCI			(130.41)	(120.41)
from that will not be reclassified subacquently to profit or lass				
Exchange differences in translating the financial statuments of foreign operations.		-	(20.17)	(20.17)
Focal other comprehensive lucume		- 0	414.78	414.78
Futal comprehensive income for the year		2,225.69	21,80	2,247,49

Reconciliation of total other equity as at March 31, 2024 and April 01, 2023

	As at March 31, 2024	As at April 01, 2023
Total other equity as per Previous GAAP	13,674.44	11,295.74
Interest income on security deposit paid	7.10	
Interest expenses on losse liability	(65.22)	(i)
Reversal of wat expenses	285.07	
Depreciation on ROU asset	(265.46)	
Revenul of Jense equalisation reserve	16.57	16.56
Gain on fair valuation of investment FVTPs.	94.22	32.53
Reversal of interest income	(107.84)	
Share based payment expenses recognised basis fair valuation	(1,265.36)	(975.57)
Expected credit loss	(9.81)	(72.47)
Fair value gain	586.84	13.48
Impact of deferred tax	(223.42)	(7.84)
Total other equity (Retained carning and OCI) as per Ind AS	12,727.69	19,386,43

	Year ended
	March 31, 2024
Net profit as per Previous GAAP	2,225.70
Interest Income	7.10
Interest Expenses	(65.22)
Rome Paid	285.03
Degreciation	(265.46)
Reversal of lease equalisation reserve	0.02
Gain on concessorement of financial instruments	61.70
Reversal of interest income	(107.84)
ESOP expenses	(293.70)
Expected credit less.	82.66
Fair value gain	575.36
Impact of deferred tax	(215,60)
Exchange differences in translating the financial statements of foreign operations	(20.17)
Net profit as per Ind AS	2,247.49

(v) Impact on Infl AS adoption on the susteness of easieffows for the year ended March 31, 2024.

Particulars	Previous GAAP	Effect of Ind AS	Ind AS
Net cash flow from operating activities	2,069,46	404.22	2,473,68
Not cash flow from investing activities	(4,429.10)	2,241.72	(2,187.38
Net cash flow from financing activities		(185.70)	(185.70)
Net increase in cash and cash equivalents	(2,359.64)	2,460.24	100.60
Cash and cash equivalents as at 1. April 2023	3,125.83	(2,985.18)	1,048.65
Cash and eash equivalents as at 31 March 2024	766,19	375.06	1,141.25

D. Notes to first-time adoption:

a. Impact of application of Ind AS 109 on Security Deposit

Under the previous GAAP, interest free occurity deposits (that are colorable in cash on completion of the content) are recorded at their transaction value. Under Ind AS, all financial asset are required to be recognised at first value. Accordingly, the Company has fair valued these accurity deposits under Ind AS. Difference between the fair value and transaction value of the security deposit has been recognised as part of right to use asset.

b. Transfer of acturial gaint/(loss) on provision of employee benefits from statement of profit & loss to other comprehensive income (OCI)

Both under greatous GAAP and Ind AS, the Company recognised costs related to its post-employment defined benefit plan on an actuarial basis. Under pravious GAAP, the costin cost, including actuated gains and losses, are charged to profit or loss. Under Ind AS, remeasurements comprising of actuarial gains and losses are recognised in other comparehensive income instead of profit and loss.

6. Impact of application of Ind AS 102 on Shore-based payments

Under Indian GAAP, the Company was recognising share based payment expense as per intrinsic value method for its employees. Ind AS requires the fair value of the share options to be determined using an appropriate pricing model recognised over the vesting period.

d. Impact of application of Ind AS 189 on Investment in quoted mutual funds, shares and enquoted equity instruments

Under Indian GAAP, investment in quoted matual funds and shares were valued at cost. As per ind AS, it is valued at fair value fitrough statement of profit and less.

e. Impact of application of lease accounting under Ind AS 116-

Under Indian GAAP, the Company recognises ront expense on a straight line basis over the lease term.

On transition, the Company recognised a lease liability measured at the present value of the lease payments. The right-of-use asset is recognised at its currying amount as if the standard had been applied since the commonwement of the lease, but discounted using the lease is incremental borrowing rate as at April 91, 2023. Accordingly, a right-of-use asset and a corresponding lease liability has been recognised. The grincipal portion of the lease programms have been disclosed under cash flow from financing activities.

On application of Ind AS 116, the nature of experies has changed from lease rent in previous periods to dependation cost for the right-of-use asset, and finance cost for interest accused on lease liability.

f. Transition impact on Lease equalisation reserve

Under Indian GAAP, the company has recognized lease equalization reserve as on 31st much 2023 due to straight line impact. In contrast, Ind AS 116, Leases, requires lease payments to be recognized or straight line basis if the increase is not in line with expected general inflation to compensate for the lease's expected inflationary cost increase. The Company has lease agreement with an escalation closuse which is in line with expected general inflation, and hence no straight-lining of the lease payments has been done in lad AS. Consequently, lease equalization reserve has been decreased with a corresponding adjustment in rotated earning as on April 1, 2023 and Rom expense during the year ording 31 March 2024.

g. Retained Earnings

Renaised earnings as at April 1, 2023 has been adjusted consequent to the above Ind AS transition adjustments.

b. Deferred Tax

Under Ital AS, certain assets and liabilities are created due to the potential impact of Ital AS. These assets and liabilities create temperary differences, which have tax ingularitiess. Consequently, deformed tax assets and liabilities are recognized.

L. Measurement of financial assets and financial liabilities at amortised cost

Under Previous GAAP, all financial assets and financial liabilities were carried at sest. Under Itel AS, contain financial assets and financial liabilities are subsequently measured at amortised cost which involves the application of effective interest method. In applying the effective interest method, an entity identifies first that are an integral part of the effective interest rate of a financial instrument. The effective interest rate is the one that exactly discounts estimated fature each payments or recorpt through the expected life of the financial sout or financial liability to the gross carrying present of the financial sout or financial instrument at the date of transition to Ital AS has been considered as the new amortised cost of that financial instrument at the date of transition to Ital AS.

NEW

39 Related party disclosures

In accordance with the requirement of Ind AS - 24 on "Related Party Disclosures" the names of the related parties where control exists lable to assertise significant influence along with the aggregate transactions/year end balances with them as identified and certified by the management are owen below (a) Names of the related parties and related party relationship:

Relationship	Name of party
Parent Company	Jaykay Enterprises Limited (w.e.f. 27th. March 2025)
Enterprises having common director	Wow Sofiech Private Limited
DO DE MO COSTO DE MESTO POR LO VERDA CO-	Ayothya Finlesse Limited
	Wen Womentoch Pvt Ltd
	JK Education Foundation
	Wen Women Eistrepreneur Network
Enterprises in which relative of key management	Sir Padampst Singhania Memorial Education Centre
personnel is a director	Dr. Gaur Hari Si nghania Institute Of Management and Research
	JK Business School
	J K Traders Ltd.
Enterprises over which key management personnel	J. K. Cotton Limited
have significant influence	Diensten Tech Limited (formerly known as JKT Consulting Limited)
Key Munagement Personnel	Abhishek Singhania (Director)
STANDED A BUTCHESON CONTROL	Partho Pratim Kar (Director)
	Vipul Prakash (Director)
	Satish Chandra Gupta (Whole Time Director)
	Atvind Thakur (Director)
	Manuesh Mansingka (Director) (Ceased w.e.f. 24.09.2023)
	Salyad Amin(Company Secretary) Resigned w.e.f. 17.05,2025
Relative to Key Management Personnel	Vedang Hari Singharia
	Varsha Singhania
	Manorama Singhania
	Preeti Gigita

(b) Transactions with the related parties:

Nature of transaction	March 31, 2025	March 31, 2024
Renuneration paid		
Satish Chandra Gupta (Whole Time Director)	39	13.67
Saiyad Amir (Company Socretary)	10.15	9.57
Vedang Hari Singhania	81.92	55.47
Total	92.07	78.71
Reimbursement of Expenses/Debit Note		
Diensten Tech Limited (Formerly known as JKT Consulting Limited)	0.45	428.73
Vedang Hari Singhania	6,83	7.80
Total	7.2R	436.53
Sitting Fees		
Arvind Thakur (Director)	4.50	3.50
Total	4,58	3.50
Professional Charge Paid:		
Arvind Thakur (Director)	48.00	44.00
Diensten Tech Limited (Formerly known as JKT Consulting Limited)	~	617.92
Wow Suffech Pvt Ltd		3.00
Total	45.00	664.92



Rent Charges Paid:			
Ayodhyu Pinkase Litd	18.00		18.00
Total	18.00	- 2	18.00
Reat Charges Received			
Diensten Tech Limited (Formerly known as JKT Consulting Limited)	0.60		0.60
Total	0.60	2	0.60
Other Services Paid:			
Wen Womentoch Pvt Ltd	2.68		
Ayodhya Finlease Ltd	3.60		3.60
Total	6.28	2	3.60
Sale of Fixed Assets			
Diensten Tech Limited (Formerly known as JKT Consulting Limited)	-		0.58
Sir Padampat Singhania Memorial Education Centre	0.53		2.00
Dr. Gaur Hari Singhania Institute Of Management and Research	0.63		-
JK Business School	0.78		
J K Traders Ltd.	1.69		- 5
Total	3,62		0.58
The state of the s		7	
Received against Loans' Advance (Principal Amount)			000.00
Digreten Tech Limited (Formurly known as JKT Consulting Limited) Total		-	220.00
Total		-	220.00
Interest Income			
Diensten Tech Limited (Formerly-known as JKT Consulting Limited)	9.56		55,53
Total	9,56		55.53
			7
(c) Outstanding balances:			
(c) Outstanding balances: Nature of transaction	March 31, 2025 N	farch 31, 2024	April 1, 2023
Nature of transaction	March 31, 2025 N	farch 31, 2024	April 1, 2023
Nature of transaction Receivables	March 31, 2025 N	farch 31, 2024	
Nature of transaction	March 31, 2025 N	farch 31, 2024	April 1, 2023
Nature of transaction Receivables		farch 31, 2024	
Nature of transaction Receivables J K Cotton Limited	14.	. 8.	2.68
Nature of transaction Receivables J.K. Cotton Limited Diensten Tech Limited (Formerly known as JKT Consulting Limited) JK Education Foundation	9,03	383.71	2.68 712.43
Nature of transaction Receivables J.K. Cotton Limited Diensten Tech Limited (Formerly known as JKT Consulting Limited) JK Education Foundation Sir Padampat Singhania Memorial Education Centre	0.03 0.62	383.71	2.68 712.43 5.07
Nature of transaction Receivables J.K. Cotton Limited Disrister Tech Limited (Formerly known as JKT Consulting Limited) JK Education Foundation Sir Padampat Singhania Memorial Education Centre Dr. Gue Hari Singhania Institute Of Management and Research	0.03 0.62 0.71	383.71	2,68 712,43 5,07 11,05
Nature of transaction Receivables J.K. Cotton Limited Diensten Tech Limited (Formerly known as JKT Consulting Limited) JK Education Foundation Sir Padampat Singhania Memorial Education Centre	0.03 0.62	383.71	2,68 712,43 5,07 11,05
Nature of transaction Receivables J.K. Cotton Limited Diensten Tuch Limited (Permerly known as JKT Consulting Limited) JK. Education Foundation Sir Padampat Singtania Memorial Education Centre Dr. Gaur Hari Singhania Institute Of Management and Research JK. Business School Total	0.63 0.62 0.71 0.73	383.71	2.68 712.43 5.07 11.05
Nature of transaction Receivables J K Cotton Limited J K Cotton Limited Diensten Tuch Limited (Formerly known as JKT Consulting Limited) JK Education Foundation Sir Padampat Singhania Memorial Education Centre Dr. Gaur Hari Singhania Institute Of Management and Research JK Business School Total Laterest Receivables	0.63 0.62 0.71 0.73	383.71	2.68 712.43 5.07 11.05
Nature of transaction Receivables J.K. Cotton Limited Diensten Tuch Limited (Permerly known as JKT Consulting Limited) JK. Education Foundation Sir Padampat Singtania Memorial Education Centre Dr. Gaur Hari Singhania Institute Of Management and Research JK. Business School Total	0.63 0.62 0.71 0.73	383.71	2.68 712.43 5.07 11.05
Receivables J.K. Cotton Limited Dicresten Tech Limited (Formerly known as JKT Consulting Limited) JK Education Foundation Sir Padampat Singhania Memorial Education Centre Dr. Gaur Harr Singhania Institute Of Management and Research JK Business School Total Laterest Receivables Dicesten Tech Limited (Formerly known as JKT Consulting Limited) Total	0.63 0.62 0.71 0.73	383.71 383.71 35.25	2.68 712.43 5.07 11.05
Nature of transaction Receivables J.K. Cotton Limited Dicresters Tech Limited (Formerly known as JKT Consulting Limited) JK. Education Foundation Sir Padampat Singhania Memorial Education Centre Dr. Gaur Hari Singhania Institute Of Management and Research JK. Business School Total Laterest Receivables Dicesters Tech Limited (Formerly known as JKT Consulting Limited) Total Payables	0.63 0.62 0.71 0.73	383.71 383.71 35.25 35.25	2.68 712.43 5.07 11.05
Nature of transaction Receivables J K Cotion Limited Diensten Tuch Limited (Formerly known as JKT Consulting Limited) JK Education Foundation Sir Padampat Singhania Memorial Education Centre Dr. Guer Han Singhania Institute Of Management and Research JK Business School Total Laterest Receivables Diessten Tech Limited (Formerly known as JKT Consulting Limited) Total Payables Dietsten Tech Limited (Formerly known as JKT Consulting Limited)	0.03 0.62 0.71 0.73 2.09	383.71 383.71 35.25 35.25	2.68 712.43 5.97 11.05 - 731.23
Nature of transaction Receivables J.K. Cotton Limited Dicresters Tech Limited (Formerly known as JKT Consulting Limited) JK. Education Foundation Sir Padampat Singhania Memorial Education Centre Dr. Gaur Hari Singhania Institute Of Management and Research JK. Business School Total Laterest Receivables Dicesters Tech Limited (Formerly known as JKT Consulting Limited) Total Payables	0.63 0.62 0.71 0.73	383.71 383.71 35.25 35.25	2.68 712.43 5.07 11.05
Nature of transaction Receivables J.K. Cotton Limited Diensten Tech Limited (Formerly known as JKT Consulting Limited) JK. Education Foundation Sir Padampat Singhania Memorial Education Centre Dr. Gaur Hari Singhania Institute Of Management and Research JK. Business School Total Laterest Receivables Diensten Tech Limited (Formerly known as JKT Consulting Limited) Total Payables Dietsten Tech Limited (Formerly known as JKT Consulting Limited) Total Provision for Expenses	0.03 0.62 0.71 0.73 2.09	383.71 383.71 35.25 35.25 35.25 22.90 22.00	2.68 712.43 5.97 11.05 731.23
Receivables J K Cotton Limited Disrister Tech Limited (Formerly known as JKT Consulting Limited) JK Education Foundation Sir Padampat Singhania Memorial Education Centre Dr. Gair Hari Singhania Institute Of Management and Research JK Business School Total Interest Receivables Diseasen Tech Limited (Formerly known as JKT Consulting Limited) Total Payables Diseasen Tech Limited (Formerly known as JKT Consulting Limited) Total Provision for Expenses Diseasen Tech Limited (Formerly known as JKT Consulting Limited)	0.03 0.62 0.71 0.73 2.09	383.71 383.71 35.25 35.25 22.00 21.00	2.68 712.43 5.97 11.95 731.23 257.93 87.18
Nature of transaction Receivables J.K. Cotton Limited Diensten Tech Limited (Formerly known as JKT Consulting Limited) JK. Education Foundation Sir Padampat Singhania Memorial Education Centre Dr. Gaur Hari Singhania Institute Of Management and Research JK. Business School Total Laterest Receivables Diensten Tech Limited (Formerly known as JKT Consulting Limited) Total Payables Dietsten Tech Limited (Formerly known as JKT Consulting Limited) Total Provision for Expenses	0.03 0.62 0.71 0.73 2.09	383.71 383.71 35.25 35.25 35.25 22.90 22.00	2.68 712.43 5.97 11.05 731.23
Receivables J K Cotton Limited Disrister Tech Limited (Formerly known as JKT Consulting Limited) JK Education Foundation Sir Padampat Singhania Memorial Education Centre Dr. Gaur Harr Singhania Institute Of Management and Research JK Business School Total Interest Receivables Disaster Tech Limited (Formerly known as JKT Consulting Limited) Total Payables Diester Tech Limited (Formerly known as JKT Consulting Limited) Total Provision for Expenses Dieseter Tech Limited (Formerly known as JKT Consulting Limited) Total	0.03 0.62 0.71 0.73 2.09	383.71 383.71 35.25 35.25 22.00 21.00	2.68 712.43 5.97 11.95 731.23 257.93 87.18
Receivables J K Cotice Limited Diensten Tech Limited (Formerly known as JKT Consulting Limited) JK Education Foundation Sir Padampat Singhania Memorial Education Centre Dr. Gaur Hari Singhania Institute Of Management and Research JK Business School Total Interest Receivables Diensten Tech Limited (Formerly known as JKT Consulting Limited) Total Payables Diensten Tech Limited (Formerly known as JKT Consulting Limited) Total Provision for Expenses Diensten Tech Limited (Formerly known as JKT Consulting Limited) Total Loan and Advance Receivable (Principal Amount)	0.03 0.62 0.71 0.73 2.09	383.71 383.71 35.25 35.25 22.00 21.00	2.68 712.43 5.67 11.65
Receivables J K Cotton Limited Disrister Tech Limited (Formerly known as JKT Consulting Limited) JK Education Foundation Sir Padampat Singhania Memorial Education Centre Dr. Gaur Harr Singhania Institute Of Management and Research JK Business School Total Interest Receivables Disaster Tech Limited (Formerly known as JKT Consulting Limited) Total Payables Diester Tech Limited (Formerly known as JKT Consulting Limited) Total Provision for Expenses Dieseter Tech Limited (Formerly known as JKT Consulting Limited) Total	0.03 0.62 0.71 0.73 2.09	383.71 383.71 35.25 35.25 22.00 21.00	2.68 712.43 5.97 11.95 731.23 257.93 87.18



40; Particulars of Sobridiaries

Name of Earthy	Createy of	Relationship	% of Holding	
Name of Kalley	focorperation .	sexumant	March 31, 2028	March 31, 2024
JK Tech UK Limited (Fina JK Technoloft (UK) Limited)	United Kingstoni	Submittery	100%	100%
JK, Tech US Inc. (Ck.a Preserve Consulting Inc.)	USA	Substituty	100%	100%
JKT Bandadesh Privase Limited	Bargladesh	Subsidiory	100%	100%
E Sufe Sofetona Per List (Fk.a. JKT Logmens Solutions Per Log) struck off on 04.01.2024.	India	Subsidiary	+	
JKT Europe B.V.	Netherlands	Subsidiary		
JKT Netherland B.V. (mp down subsidiery of the Company and susbidiary of JKT Europe B.V.P.	Notherlands	Subsidiary		11

INT Europe B.V., subsidiary company incorporated in Netherlands on September 5, 3D19. The Company sources the subsidiary company by virtue of controlling the board of subsidiary company.

Additional information as required by Paragraph 2 of the General Instructions for Preparation of Consultational Financial Statements to School de III to the Companies Act, 2003.

	Not Assets, i.e. tutal societs minus limbolistics		Share in profit or lass	
Name of the unity	As No of Consolidated Net Assets	Amenni (in Rs. Laide)	As % of Correlifored Profit or (Loss)	Ameens (in So. Lukba)
Parest Company IK Tecknaseft Limited	72,10%	14,289.25	86.52%	2,134.04
Faceign Subsidiaries NC Tech CS Inc.	2400%	4.781.56	6/7294	16418
IK Toch UK Limited	2,93%	777.15		113.40
RET Batchdath Prices Limited	0.01%	2.05	4	51.54
BCT Notherland B.V (step down subscities of the Company and sushidiary of JRT Europe B.V)	0.12%	23.00		(2.78
Misority Internet	53343		- 22	1000
Adjustments arising out of consolidation	-0.1664	(22.39)	0.16%	3.91
Total	180%	19,791.08	100%	2,455,64

	Share in Other comprehensive Income (net of texes)		Share in Total comprehensive facons	
Name of the rating	As % of cuscolidated other camprehensive because	Amount (in Rs. Lolder)	As % of constituted other compositionive forces	Apparet (in Bs. Loido)
Ported Company				
IK Technosafi Linsted	-1.32%	(12.29)	62.36%	2,111.79
Foreign Sabsidiaries	1370000		10/964	
IK Tech US Inc.	94.03%	875.53	39.7259	1,040.41
IK Toch UK Lineted	3.55%	33.09	4.53%	146.58
IKT Basgladesh Prinste Limited	1000	1	1.52%	51.54
IKT Notherland B.V (step down subsidiary of the Company and audicitary of JKT Europe B.V)	20	1.0	-0.08%	(2.18)
Minority Interest			1000	155
Adjustments aciding out of consolidation	3.74%	34.82	E-1456	36.73
Total	100%	931.16	100%	3,386,23

41) During the year, the Campuny's wholly owned admidiary, JRT Bargladesh Private Limited, cessed its operations and has applied for voluntary winding up in accombance with applicable hood larve. Consequently, the financial attenuents of the rubuilitary have not need not prepared on a going concern basis. The assets and liabilities of the adjustacy have been reconstructed in their makes the strength of the subsidiary up to the opporting due have been consolidated in these financial intercent. The Company is in the process of completing the requisite legal formalities for cleaner, which are expected to be finalized in due course.

The consolidated firmulal statements reflect for set assets of Rs. 2.05 labb (precious year 51st March 2025 Rs. (52.21) and 1st April 2025 Rs. (57.583), total income of Rs. 03.93 labb (precious year 8s. 0.02 labb). Not profit [from clinical].

42 Income tars

a) Income tax expense/(income) recognised in statement of profit and loss-

Particulars	For year ended March 31, 2025	For year ended March 31, 2024
Current tax expense		
Current tax for the year	#19.93	687.71
Deferred tax expense/ benefit		
Relating to origination and reversal of temporary differences	91.40	125.90
Income tax expense/(income) recognised in statement of other comprehensive income		1179
Income tax recognised in other comprehensive income		
Deformed tax related to items recognised in OCI during the year	210.19	120.41
Deferred tax on remeasurement of defined benefit plans Total income tax expense including other comprehensive income	(4.13) 1.117.38	(6.05) 927.97
This deduce as expense menting contracting the meaning	49447520	3961,31

b) Reconciliation of tex expense and the accounting profit multiplied by statutory income tax rate

Committee of the last of the l	THE RESERVE OF THE PERSON NAMED IN COLUMN 1
r year ended irch 31, 2025	For year ended March 31, 2024
3,330.61	2,654.87
838.32	668.23
(4.05)	3 36
70.80	120.11
210.10	129.41
2.33	19:23
1,117.30	927.98
	3,330.61 838.32 (4.05) 70.80 210.10 2.33

c) Boulkup of deferred tax (net) recognised in the balance sheet

est en religio no totale o come en contrata en trata de trata de la contrata del contrata de la contrata de la contrata del contrata de la contrata del la contrata de la contrata de la contrata del la contrata del la contrata del la contrata de	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Deformed Tax Limbilities			
Property plant and equipment, Intengibles & ROU assets	(332.62)	(248.29)	(214.00)
Profit on Forward Cover M2M	3.50	1.26	7.00
Deferred Tax Assets			
Provisions for Doubtful Debts, Advances & Expenses	6.81	7.48	2.48
Provious of Expenses	26,80	134.62	6.91
Provision for Diminution in value of investment	(5.21)	18.94	1.32
Expected credit less on Trade receivables	43.11	38.79	51.73
Lease liability	76.80	119.74	156.69
Gratuity Payable	145.72	138.88	129.28
Lowe Encashment Payable	66.42	84.23	144.11
Fair value gain on remeasurement of financial asset (PVTOCI)	(333.69)	(123.18)	(2.71)
Others	119.45	16.16	146.95
Total Deferred Tax Asset (net)	(132.82)	188.63	428.86

d)	Breakup of deferred tax (net) recognised in the vistement of profit and loss and other comprehensive income	For year ended March 31, 2025	For year ended March 31, 2024
	Deferred Tax Liabilities		
	Property plant and equipment, Integribles & ROU assets	84.33	34.29
	Profit on Forward Cover M2M	(2.33)	5.74
	Deferred Tax Assets		
	Provisions for Doubtful Debts, Advances & Expenses	0.67	(5.00)
	Provision of Expenses	57.82	(127.71)
	Provision for Diminution in value of investment	24.14	(17,62)
	Expected credit less on Trade receivables	(4.32)	12.94
	Lease liability	42.94	36.95
	Gratuity Payable	(6.84)	(9.61)
	Leave Encashment Payable	17.81	59.88
	Fair value gain on remeasurement of financial asset (FVTOCI)	210.51	120.47
	Others	(127.36)	129.93
	- VI	297.37	240,26

43 Other Regulatory Information:

(i) Details of Benami Property Held :-

There are no proceedings that have been initiated or pending against the Company for holding any benami property under prohibition of Benami Property transaction act, 1988 (as amended time to time) (earlier Benami Transaction prohibition act, 1988) and rules made thereunder.

(ii) Wilful defaulter :-

The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(iii) Relationship with Struck off Companies :-

The Company has no transactions with the companies struck off under companies act, 2013 or companies act 1956.

(iv) Registration of Charges or satisfaction with Registrar of companies :-

There are no charges or satisfaction which are yet to be registered with the registrar of companies beyond the statutory period.

(v) Compliance with Number of layers of Companies: -

The Company has complied with number of layers prescribed under clause (87) of section 2 of the act read with Companies (Restriction on Number

(vi) Compliance with Approved Schemes of arrangement:-

The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(vii) Utilization of Borrowed funds and securities premium:-

(a) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall: -

directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b) The 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:-

directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

(viii) Undisclosed Income:-

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of accounts.

(ix) Details of crypto currency or virtual currency:-

The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

(x) Valuation of property, plant and equipment, intangible assets and investment property:-

The Company has not revalued its property, plant and equipment or intangible assets or both during the current or previous year.

(xi) Events occurring after balance sheet date :-

No adjusting or Significant non adjusting events occurred between the reporting date and date of authorization of Financial Statements.

- 44 Figure of previous year have been regrouped & rearranged whenever necessary to make them comparable with those of the current year.
- 45 Figure have been round off to the nearest Rs. in Lakhs except where stated otherwise,

AS PER OUR REPORT OF EVEN DATE ATTACHED HEREWITH

For S S Kotkari Mehta & Co. LLP

Chartered Accountants FRN 000756N/N500441

10.

Noveen Aggarwal

Partner M. No. 094380

Place: New Delhi Date: 28-May-2025 For and on behalf of Board of Directors of

J K Technosoft Limited

Satish Chandra Gupta

Director

DIN: 01595040

DIN:01393040

M. S. Natarajan Senior V.P. Finance Partho Pratim Kar

Director DIN: 00508567