

Independent Auditor's Examination Report on Restated Financial Information

To,
The Board of Directors
Robokidz Retails Private Limited
Plot No.20,S.No.90/2, Dhairkar Wasti,
Mundhwa, Pune – 411036,
Maharashtra

1. We have examined the attached Restated Financial Information of **Robokidz Retails Private Limited** (hereinafter referred as "the Company") comprising the Restated Statement of Assets and Liabilities of the Company as at March 31, 2026 the Restated Statements of Profit and Loss of the company, the Restated Cash Flow Statement of the company for the year ended on March 31, 2026 and the Summary Statement of Significant Accounting Policies adopted by the company and other explanatory information (collectively hereinafter referred as "**Restated Financial Statement**" or "**Restated Financial Information**") annexed to this report and initialed by us for identification purposes. These Restated Financial Statements have been prepared by the management of the Company and approved by the Board of Directors of the Company at their meeting held on July 01, 2026 in connection with the proposed Initial Public Offer of its Holding company viz Robokidz Eduventures Limited on the SME platform ("**IPO**" or "**SME IPO**") of BSE Limited ("BSE") ("BSE SME").
2. These restated Summary Statement have been prepared in terms of the requirements of:
 - a) Section 26 of Part I of Chapter III of the Companies Act, 2013 (the "Act");
 - b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("ICDR Regulations"); and related amendments / clarifications from time to time issued by the Securities and Exchange Board of India ("SEBI");
 - c) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India ("ICAI"), as amended from time to time (the "Guidance Note").
3. The Company's Board of Directors is responsible for the preparation of the Restated Financial Information for the purpose of inclusion in the Draft Red-Herring Prospectus/ Red-Herring Prospectus/ Prospectus ("Offer Document") to be filed with Securities and Exchange Board of India ("SEBI"), BSE and Registrar of Companies (Pune) in Connection with the proposed IPO of the holding company. The Restated Financial Information of the company have been extracted and prepared by the management of the Company on the basis of preparation stated in Annexure IV to the Restated Financial Information. The responsibility of the board of directors of the Company includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Statements. The board of directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.
4. We have examined such Restated Financial Information taking into consideration:

Br. Off.: "Sai Sharnam", 70, Jaora Compound, Indore-452 001 (M.P.)

H.O.: 387, M.G. Road, Opp. Bank of India, Anjad-451 556 (M.P.)

E-mail : hemantgoyalca@gmail.com **Website :** www.goyalgoyalandco.com **Mobile :** 98268 12377



- a) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated 30th March, 2026, requesting us to carry out the assignment, in connection with the proposed SME IPO of Robokidz Eduventures Limited (Parent company);
 - b) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
 - c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information; and
 - d) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.
5. This Restated Financial Information have been compiled by the management from the audited financial statements of the Company for the year ended March 31, 2026.
 6. Audit for the financial year ended March 31, 2026 is conducted by us via our report dated July 01, 2026. There are no audit qualifications in the audit reports issued by us which would require adjustments in the Restated Financial Statements of the Company.
 7. Based on our examination and according to the information and explanations given to us, we are of the opinion that the Restated Financial Statements:
 - a) Have been prepared after incorporating adjustments for the changes in accounting policies, material errors and regrouping / reclassifications retrospectively for the financial years ended on March 31, 2026;
 - b) do not require any adjustment for modification as there is no modification in the underlying audit reports;
 - c) have no extra-ordinary items that need to be disclosed separately in the accounts and requiring adjustments;
 - d) have been prepared in accordance with the Act, ICDR Regulations and Guidance Note.
 8. Based on our examination and in accordance with the requirements of the Act including the rules made there under, ICDR Regulations, Guidance Note and engagement letter, we report that:
 - a) The "Restated Summary Statement of Assets and Liabilities" as set out in **Annexure I** to this report, of the Company as at March 31, 2026 are prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Assets and Liabilities have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure IV to this Report.
 - b) The "Restated Summary Statement of Profit and Loss" as set out in **Annexure II** to this report, of the Company for the year ended March 31, 2026, are prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Profit and Loss have been arrived at after making



such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure IV to this Report.

- c) The "Restated Summary Statement of Cash Flow" as set out in **Annexure III** to this report, of the Company for the year ended March 31, 2026, are prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Cash Flow have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure IV to this Report.
9. This report should not in any way be construed as a reissuance or re-dating of any of the previous audit reports issued by the Auditor, nor should this report be construed as a new opinion on any of the financial statements referred to herein.
10. We have no responsibility to update our report for events and circumstances occurring after the date of the report.
11. Our report is intended solely for use of the Board of Directors for inclusion in the offer documents to be filed with Securities and Exchange Board of India ("SEBI"), BSE and Registrar of Companies (Pune) in connection with the proposed SME IPO of the holding company. Our report should not be used, referred to, or distributed for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For Goyal Goyal & Co.

Chartered Accountants

Firm's Registration No. - 015069C



CA Hemant Goyal

Partner

M. No. - 405884

UDIN - 26405884UFWBAN7800

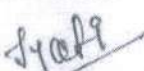
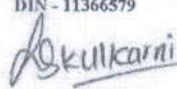
Place: Pune

Date: July 01, 2026

Robokidz Eduventures Ltd
(Formerly Known as Robokidz Eduvenutures Pvt Ltd)
Survey No 90/2, Plot No 20 Dhayarkar Colony, Pingle Wasti
Koregaon Park Annex, Mundhwa
Pune 411036

Restated Financial Statement (Consolidated)

Financial Year: 2025-2026
Assessment Year: 2026-2027

Robokidz Eduventures Limited (Formerly known as Robokidz Eduventures Private Limited") CIN: U74900PN2014PLC153530						
STATEMENT OF ASSETS AND LIABILITIES AS RESTATED				ANNEXURE - I		
(₹ In Lakhs)						
Sr. No.	Particulars	Annexure No.	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024	
			Consolidated	Standalone	Standalone	
EQUITY AND LIABILITIES						
1)	<u>Shareholders Funds</u>					
	a. Share Capital	V	700.00	175.00	50.00	
	b. Reserves & Surplus	VI	1,801.64	885.92	388.10	
2)	Minority Interest		-	-	-	
3)	<u>Non - Current Liabilities</u>					
	a. Long-term Borrowings	VII	36.51	118.13	87.25	
	b. Long-term Provisions	VIII	20.07	10.88	10.04	
4)	<u>Current Liabilities</u>					
	a. Short Term Borrowings	IX	2,943.82	1,416.18	1,341.93	
	b. Trade Payables	X				
	- Due to Micro and Small Enterprises		115.86	32.50	42.87	
	- Due to Others		2,078.15	270.77	812.82	
	c. Other Current liabilities	XI	1,107.63	351.37	220.19	
	d. Short Term Provisions	XII	718.47	155.22	57.34	
TOTAL			9,522.15	3,415.97	3,010.54	
ASSETS						
1)	<u>Non Current Assets</u>					
	a. Property, Plant & Equipment and Intangible Assets	XIII				
	- Property, Plant & Equipment		135.69	87.34	103.45	
	- Intangible Assets		10.34	13.88	14.75	
	- Intangible Assets under development		-	0.96	-	
	b. Non-Current Investments	XIV	40.08	42.13	44.29	
	c. Deferred Tax Assets (Net)	XV	9.43	5.70	2.34	
	d. Other Non-current assets	XVI	559.11	487.54	294.29	
2)	<u>Current Assets</u>					
	a. Inventories	XVII	1,226.16	1,206.28	208.46	
	b. Trade Receivables	XVIII	7,127.76	1,429.62	2,141.92	
	c. Cash & Bank balances	XIX	86.93	20.59	163.46	
	d. Short term loans and advances	XX	313.21	120.31	37.58	
	e. Other current assets	XXI	13.44	1.62	-	
TOTAL			9,522.15	3,415.97	3,010.54	
See accompanying annexures forming part of the restated financial statements (Refer Annexure No. IV to XLVI)						
For Goyal Goyal & Co. Chartered Accountants FRN - 015069		For and on behalf of the Board of Directors of Robokidz Eduventures Limited				
		 Sugar Lalit Sanghvi (Managing Director) DIN - 03064545				
CA Hemant Goyal Partner M No - 405884 UDIN - 26405884LSTFAR7184		 Jyoti Kumari Singh (CFO)				
 Asif Abdul Jamadar (Whole Time Director) DIN - 11366579		 Isha Kulkarni (Company Secretary)				
Place : Pune Date : July 01, 2026						
Place : Pune Date : July 01, 2026						

Robokidz Eduventures Limited
(Formerly known as Robokidz Eduventures Private Limited")
CIN: U74900PN2014PLC153530

STATEMENT OF PROFIT AND LOSS AS RESTATED

ANNEXURE - II

Sr. No.	Particulars	Annexure No.	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
			Consolidated	Standalone	Standalone
A	INCOME				
	Revenue from Operations	XXII	9,322.31	5,875.28	3,816.59
	Other Income	XXIII	49.31	40.57	14.47
	Total Income (A)		9,371.62	5,915.85	3,831.06
B	EXPENDITURE				
	Purchase of Stock-in-Trade	XXIV	4,597.30	5,305.55	2,353.62
	Cost of material consumed	XXV	1,629.60	355.26	309.27
	Direct Expenses	XXVI	980.76	68.74	87.13
	Changes in inventories of stock-in-trade	XXVII	59.59	(997.82)	381.97
	Employee benefits expense	XXVIII	183.66	110.81	99.49
	Finance costs	XXIX	294.82	246.27	155.06
	Depreciation and amortization expense	XXX	44.25	36.75	22.37
	Other expenses	XXXI	218.14	118.64	95.79
	Total Expenses (B)		8,008.12	5,244.20	3,504.70
C	Profit before tax (A-B)		1,363.50	671.65	326.36
D	Tax Expense:				
	(i) Current tax	XXXVIII	363.97	177.19	85.17
	(ii) Deferred tax expenses/(credit)		(6.16)	(3.36)	(1.16)
	Total Expenses (D)		357.81	173.83	84.01
E	Profit for the year (C-D)		1,005.69	497.82	242.35
F	Minority Interest				
G	Profit attributable to equity shareholders of holding company (E- F)		1,005.69	497.82	242.35
F	Earnings per share (Face value of ₹ 10/- each) (Post bonus):				
	i. Basic		14.37	24.55	12.12
	ii. Diluted		14.37	24.55	12.12

See accompanying annexures forming part of the restated financial statements (Refer Annexure No. IV to XLVI)

For Goyal Goyal & Co
Chartered Accountants
FRN - 015069C

CA Hemant Goyal
Partner
M No - 405884
UDIN - 26405884LSTFAR7184

Place : Pune
Date : July 01, 2026



For and on behalf of the Board of Directors of
Robokidz Eduventures Limited

Sagar Lalit Sanghvi
(Managing Director)
DIN - 03064545

Jyoti Kumari Singh
(CFO)

Place : Pune
Date : July 01, 2026

Asif Abdul Jamadar
(Whole Time Director)
DIN - 11366579

Isha Kulkarni
(Company Secretary)

Robokidz Eduventures Limited (Formerly known as Robokidz Eduventures Private Limited") CIN: U74900PN2014PLC153530			
STATEMENT OF CASH FLOW AS RESTATED		ANNEXURE - III (₹ In Lakhs)	
Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
	Consolidated	Standalone	Standalone
Cash Flow From Operating Activities:			
Net Profit before tax as per Profit And Loss A/c	1,363.50	671.65	326.36
Adjustments for:			
Interest expenses (including bill discounting charges)	258.05	191.80	140.09
Unrealized foreign exchange gain/loss	0.20	-	-
Gratuity Provision	4.19	0.84	1.40
Unspent Liabilities and Provisions Write back	-	(0.10)	(1.17)
Balance written off	2.70	-	-
Rental Income	(1.78)	(2.66)	(2.86)
Interest Income	(34.42)	(36.12)	(10.44)
Depreciation and Amortization Expense	44.25	36.75	22.37
Operating Profit Before Working Capital Changes	1,636.69	862.16	475.75
Adjusted for (Increase)/Decrease in operating assets			
Loans and advances	(100.09)	(82.73)	(21.58)
Inventories	59.59	(997.82)	381.97
Trade Receivables	(3,682.81)	712.30	(2,018.19)
Other Assets (Including Other Bank Balances)	(82.98)	(194.87)	(44.55)
Adjusted for Increase/(Decrease) in operating liabilities			
Trade Payables	1,846.75	(552.32)	747.27
Other Current Liabilities & Provisions	(380.60)	124.15	160.17
Cash Generated From Operations Before Extra-Ordinary Items	(703.45)	(129.13)	(319.16)
Net Income Tax paid/ refunded	193.84	(80.68)	(45.31)
Net Cash Flow from/(used in) Operating Activities: (A)	(509.61)	(209.81)	(364.47)
Cash Flow from Investing Activities:			
Purchase of property, plant & equipment and intangible assets (including under development)	(62.16)	(18.57)	(120.68)
Acquisition of subsidiary (net of cash and cash equivalents)	6.60	-	-
Rental received	1.78	2.66	2.86
Interest Income Received	34.42	36.12	10.44
Net Cash Flow from/(used in) Investing Activities: (B)	(12.49)	20.21	(107.38)
Cash Flow from Financing Activities:			
Proceeds from Borrowings	1,718.44	575.95	659.20
Repayment of Borrowings	(1,001.53)	(345.82)	(300.19)
Interest expenses paid (including bill discounting charges)	(193.53)	(183.40)	(124.88)
Net Cash Flow from/(used in) Financing Activities: (C)	523.38	46.73	234.13
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	1.28	(142.87)	(237.72)
Cash & Cash Equivalents As At Beginning of the Year	20.59	163.46	401.18
Cash & Cash Equivalents As At End of the Year	21.87	20.59	163.46
See accompanying annexures forming part of the restated financial statements (Refer Annexure No. IV to XI.VI)			
Components of Cash & Cash Equivalents as at end of the year			
Cash-in-hand	21.87	20.43	6.18
Balance with Bank	-	0.16	157.28
Total cash & cash equivalents at year end	21.87	20.59	163.46
Note: The Cash Flow Statements has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under section 133 of the Companies Act, 2013.			
For Goyal Goyal & Co. Chartered Accountants FRN - 015669C	For and on behalf of the Board of Directors of Robokidz Eduventures Limited		
CA Hemant Goyal Partner M No - 405884 UDIN - 26405884LSTFAR7184	Sagar Lalit Sanghvi (Managing Director) DIN - 03064545		
Place : Pune Date : July 01, 2026	Jyoti Kumari Singh (CFO)		
	Asif Abdul Jamadar (Whole Time Director) DIN - 11366579		
	Isha Kulkarni (Company Secretary)		
	Place : Pune Date : July 01, 2026		

Robokidz Eduventures Limited
(Formerly known as Robokidz Eduventures Private Limited")

CIN: U74900PN2014PLC153530

ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

1. CORPORATE INFORMATION

Robokidz Eduventures Limited is a company incorporated on December 23, 2014, as "Robokidz Eduventures Private Limited".

The corporate identification number of the company is U74900PN2014PLC153530.

The company has been converted from Private Company to Public Company on April 21, 2026.

The company is engaged in the business of providing technical education to educational institutions, developing scientific toys and kits for educational institutions.

The company has one subsidiary as given below:

Robokidz Retail Private limited: It's a wholly owned subsidiary company with a 100% control of the total Equity Share holding. The company was incorporated in January 17, 2024. The company is engaged in the same line of business.

2. SIGNIFICANT ACCOUNTING POLICIES

2.01 BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

The restated consolidated summary statement of assets and liabilities of the Company as at March 31, 2026 and standalone summary statement of assets and liabilities of the Company as at March 31, 2025 and 2024 and the related restated consolidated summary statement of profits and loss and cash flows for the year ended March 31, 2026 and the related restated standalone summary statement of profits and loss and cash flows for the year ended March 31, 2025 and 2024 (herein collectively referred to as ("Restated Summary Statements")) have been compiled by the management from the consolidated audited Financial Statements of the Company for the year ended on March 31, 2026 and standalone audited Financial Statements for the year ended on March 31, 2025 and 2024 approved by the Board of Directors of the Company. Restated Summary Statements have been prepared to comply in all material respects with the provisions of Part I of Chapter III of the Companies Act, 2013 (the "Act") read with Companies (Prospectus and Allotment of Securities) Rules, 2014, Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations") issued by SEBI and Guidance note on Reports in Companies Prospectuses (Revised 2019) ("Guidance Note"). Restated Summary Statements have been prepared specifically for inclusion in the offer document to be filed by the Company with the BSE in connection with its proposed SME IPO. The Company's management has recast the Financial Statements in the form required by Schedule III of the Companies Act, 2013 for the purpose of restated Summary Statements.

The restated financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable. The restated financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

The financial statements of the Company and its subsidiary companies have been combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses, after fully eliminating intra-group balances and intra-group transactions resulting in unrealized profits or losses as per Accounting Standard 21 – "standalone Financial Statements" notified by Companies (Accounting Standards) Rules, 2021:

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of business, the Company has determined its operating cycle as twelve months for the purpose of current – non-current classification of assets and liabilities.

2.02 USE OF ESTIMATES

The preparation of the restated financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.03 PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

(i) Property, Plant & Equipment

All Property, Plant & Equipment are recorded at cost including taxes, duties, freight and other incidental expenses incurred in relation to their acquisition and bringing the asset to its intended use.



Robokidz Eduventures Limited
(Formerly known as Robokidz Eduventures Private Limited")

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ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

(ii) Intangible Assets

Intangible Assets are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, if any.

(iii) Intangible Under Development

Cost of Intangible Assets not ready for use before the balance sheet is disclosed as Intangible Assets under development.

2.04 DEPRECIATION / AMORTISATION

Depreciation on fixed assets is calculated on a written - down value method using the rates arrived at based on the useful lives as prescribed under the Schedule II to the Companies Act, 2013.

Intangible assets including internally developed intangible assets are amortised on straight line method basis over 3 years in pursuance of provisions of AS-26.

2.05 INVENTORIES

Inventories comprise raw materials, consumables, and stock-in-trade. Raw materials and consumables are measured at the lower of cost and net realisable value. The cost of raw materials and consumables is determined using the First-In, First-Out (FIFO) method. Cost includes the purchase cost and an appropriate allocation of indirect costs incurred in bringing the inventories to their present location and condition. Net realisable value represents the estimated selling price in the ordinary course of business, less the estimated costs of completion and the costs necessary to make the sale.

The cost of stock-in-trade is determined using the First-In, First-Out (FIFO) method. Cost includes the purchase price, duties, and taxes (other than those subsequently recoverable from government authorities). Net realisable value represents the estimated selling price in the ordinary course of business, less the estimated costs of completion and the costs necessary to make the sale.

The Company does not have any work-in-progress or finished goods inventory as at the reporting date. The Company is engaged in the business of setting up educational laboratories, wherein projects are executed and completed within the same financial period. Materials are procured and utilised based on specific customer requirements, and the completed laboratory set-ups are delivered and handed over upon completion of installation. Accordingly, no work-in-progress or finished goods inventory exists as at the reporting date.

Provision for inventory obsolescence is reviewed periodically, considering factors such as estimated usage, shelf life, technological changes, and prevailing market conditions.

2.06 IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. Recoverable amount is the higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of the asset and from its disposal at the end of its useful life. Net selling price is the amount obtainable from sale of the asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting periods is reversed if there has been a change in the estimate of the recoverable value.

2.07 INVESTMENTS:

Non-current investments are carried at cost less any other-than-temporary diminution in value, determined on the specific identification basis.

Profit or loss on sale of investments is determined as the difference between the sale price and carrying value of investment, determined individually for each investment. Cost of investments sold is arrived using average method.

Investment properties comprise immovable properties held to earn rentals and/or for capital appreciation and are not intended for use in the production or supply of goods or services or for administrative purposes. Such properties are carried at cost less accumulated depreciation and impairment losses, if any. Depreciation is provided in the manner and over the useful lives prescribed for fixed assets in accordance with the applicable provisions of the Companies Act, 2013.



Robokidz Eduventures Limited
(Formerly known as Robokidz Eduventures Private Limited")

CIN: U74900PN2014PLC153530

ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

2.08 FOREIGN CURRENCY TRANSLATIONS

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Any income or expense on account of exchange difference either on settlement or on translation at the balance sheet date is recognized in Profit & Loss Account in the year in which it arises.

2.09 BORROWING COSTS

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are recognised in Statement of Profit and Loss in the period in which they are incurred.

2.10 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision involving substantial degree of estimation in measurement is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

2.11 REVENUE RECOGNITION

Revenue is recognized when there is reasonable certainty of its ultimate collection and no significant uncertainty exists regarding the amount of consideration that will be derived from the sale of goods or rendering of services. Revenue is measured at the consideration received or receivable and is recognized net of discounts, rebates and taxes collected on behalf of the Government.

a) Revenue from Educational Lab Setup Projects

Revenue from educational lab setup projects comprising supply of educational kits, equipment and allied installation and training services is recognized when the significant risks and rewards of ownership in the goods are transferred to the customer and the related services are rendered in accordance with the terms of the contract. Where installation and training services are incidental to the supply of kits and equipment, revenue is recognized upon delivery and completion of the installation and training obligations or acceptance by the customer, as specified in the contract.

b) Revenue from Services

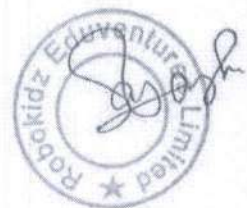
Subscription Charges are recognized on a time proportion basis over the subscription period during which the related services are provided. Franchise Fees are recognized in accordance with the terms of the franchise agreement and when the related services and obligations under the agreement are substantially performed. Ongoing franchise support fees, if any, are recognized over the period in which the related services are rendered.

Other Service Income is recognized as and when the related services are rendered, in accordance with the contractual terms and when no significant uncertainty exists regarding its collectability.

Revenue recognition is postponed to the extent of any significant uncertainty regarding the measurement or ultimate collection of the consideration.

2.12 OTHER INCOME

Interest Income on fixed deposit is recognized on time proportion basis. Other Income is accounted for when right to receive such income is established.



Robokidz Eduventures Limited
(Formerly known as Robokidz Eduventures Private Limited")

CIN: U74900PN2014PLC153530

ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

2.13 TAXES ON INCOME

Income taxes are accounted for in accordance with Accounting Standard (AS-22) – "Accounting for taxes on income", notified under Companies (Accounting Standards) Rules, 2021. Income tax comprises of both current and deferred tax.

Current tax is measured on the basis of estimated taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961.

The tax effect of the timing differences that result between taxable income and accounting income and are capable of reversal in one or more subsequent periods are recorded as a deferred tax asset or deferred tax liability. They are measured using substantially enacted tax rates and tax regulations as of the Balance Sheet date.

Deferred tax assets arising mainly on account of brought forward losses and unabsorbed depreciation under tax laws, are recognized, only if there is virtual certainty of its realization, supported by convincing evidence. Deferred tax assets on account of other timing differences are recognized only to the extent there is a reasonable certainty of its realization.

2.14 LEASES

Operating lease payments are recognized as an expense in the statement of Profit and Loss on systematic basis over the lease term. Short term lease payments are recognised as and when paid

2.14 CASH AND BANK BALANCES

Cash and cash equivalents comprises Cash-in-hand, Current Accounts, Fixed Deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value. Other Bank Balances are short-term balance (with original maturity is more than three months but less than twelve months).



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2.15 EARNINGS PER SHARE

Basic earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity share outstanding during the year. Diluted earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

2.16 EMPLOYEE BENEFITS

Defined Contribution Plan:

Contributions payable to the recognised provident fund, which is a defined contribution scheme, are charged to the statement of profit and loss.

Defined Benefit Plan:

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service without any monetary limit. Vesting occurs upon completion of five years of service. Provision for gratuity has been made in the books as per actuarial valuation done as at the end of the year.

2.17 SEGMENT REPORTING

The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Inter-segment revenue is accounted on the basis of transactions which are primarily determined based on market / fair value factors. Revenue and expenses have been identified to segments on the basis of their relationship to the operating activities of the segment. Revenue, expenses, assets and liabilities which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue / expenses / assets / liabilities".



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ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

3. NOTES ON RECONCILIATION OF RESTATED PROFITS

Particulars	(₹ in Lakhs)		
	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Net Profit/(Loss) after Tax as per Audited Profit & Loss Account	969.67	528.16	233.35
Adjustments for:			
Depreciation and Amortization Expense	-	(2.22)	5.11
Interest on statutory dues	-	(14.79)	(3.90)
Late fees on income tax	-	(0.05)	0.00
Gratuity expense	-	(0.84)	(1.40)
Closing stock	-	0.65	11.59
Purchases	-	-	3.40
Direct Expenses & Miscellaneous income	-	-	(3.61)
Interest on MSME creditors	-	(2.38)	(1.50)
Expenses related to Increase in capital	-	(1.64)	-
Legal and professional fees	-	0.67	(0.67)
Prior Period Expense	18.30	-	-
Income tax expense	22.62	(16.12)	(3.16)
Deferred tax expense	(4.90)	6.38	3.14
Net Profit/ (Loss) After Tax as Restated	1,005.69	497.82	242.35

Explanatory notes to the above restatements to profits made in the audited Financial Statements of the Company for the respective years:

- a. **Depreciation and Amortization Expense:** The Company has inappropriately calculated depreciation using WDV method and useful life as per Schedule II of Companies Act, 2013 which has now been restated.
- b. **Interest on statutory dues:** The Company has incorrectly calculated 234C interest and interest on TDS which has now been restated.
- c. **Late fees on income tax:** The Company has incorrectly recognised late fees on income tax which has now been restated.
- d. **Gratuity expenses:** The Company has not recognised gratuity expenses which has now been restated.
- e. **Closing stock :** The Company had incorrectly valued closing stock which has now been restated.
- f. **Purchases :** The Company had incorrectly recognised purchases which has now been restated.
- g. **Direct expenses & Miscellaneous income :** The Company had incorrectly recognised direct expenses & miscellaneous income which has now been restated.
- h. **Interest on MSME creditors :** The Company has inadvertently missed to recognized such expenses which has now been restated.
- i. **Expenses related to Increase in capital :** The Company has incorrectly recognized such expenses which has now been restated.
- j. **Legal and professional expenses:** The Company has incorrectly recognized such expenses which has now been restated.
- k. **Prior-period expenses:** The Company has recognised prior period expenses which has now been restated to respective years.
- l. **Income Tax Expense:** The Company has inappropriately calculated income tax liability which has now been restated for restatement adjustment as above and provided for using tax rates related to the respective financial year as per Statement of tax shelters.
- m. **Deferred Tax:** The Company has not calculated correctly the deferred tax impact which has now been restated.



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ANNEXURE IV: CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES, RECONCILIATION OF NET PROFIT/(LOSS) AND RECONCILIATION OF NETWORTH

4. NOTES ON RECONCILIATION OF RESTATED SHAREHOLDER'S FUNDS

Particulars	₹ in Lakhs		
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Shareholder's funds as audited (a)	2,499.20	1,094.18	441.02
Adjustments for:			
Opening Balance of Adjustments	(33.26)	(2.92)	-
Reversal of depreciation expenses	-	-	1.16
Gratuity expense of earlier years	-	-	(8.64)
Interest on TDS	-	-	(0.72)
Interest on income tax	-	-	(1.45)
Income tax of earlier years	-	-	(0.58)
Closing stock	-	-	2.94
Deferred Tax Credit for previous years	-	-	(4.63)
Capital reserve on consolidation	(0.32)	-	-
Change in Profit/(Loss)	36.02	(30.34)	9.00
Closing Balance of Adjustments (b)	2.44	(33.26)	(2.92)
Shareholder's funds as restated (a +b)	2,501.64	1,060.92	438.10

Explanatory notes to the above restatements to net worth made in the audited Financial Statements of the Company for the respective years:

a. Reversal of depreciation expenses : The Company has inappropriately calculated depreciation using WDV method and useful life as per Schedule II of Companies Act, 2013 which has now been restated and debited to opening reserves for impact related to period on or before March 31, 2023.

b. Gratuity expenses: The Company has not recognised gratuity expenses which has now been restated and the impact related to period prior to March 31, 2023 is given to opening reserves.

c. Interest on TDS : The Company has not recognised the expenses for the period prior to March 31, 2023 which has now been restated and impact is given to opening reserves.

d. Interest on income tax : The Company has not recognised the expenses for the period prior to March 31, 2023 which has now been restated and impact is given to opening reserves.

e. Income tax of earlier years: The Company has not recognised the expenses for the period prior to March 31, 2023 which has now been restated and impact is given to opening reserves.

f. Closing Stock : The Company had incorrectly valued closing stock for the period prior to March 31, 2023, which has now been restated and impact is given to opening reserves.

g. Deferred Tax Credit for previous years : The Company has not calculated correctly the deferred tax impact on WDV of property, plant & equipment which has now been restated.

h. Capital reserve on consolidation : The company has restated capital reserve on consolidation due to restated effects in the subsidiary.

i. Change in Profit/(Loss) : Refer Note 3 above.

5. ADJUSTMENTS HAVING NO IMPACT ON NETWORTH AND PROFIT:

a. Material Regrouping

Appropriate regroupings have been made in the Restated Summary Statements, wherever required, by a reclassification of the corresponding items of income, expenses, assets, liabilities and cash flows in order to bring them in line with the groupings as per the audited Financial Statements of the Company, prepared in accordance with Schedule III and the requirements of the Securities and Exchange Board of India (Issue of Capital & Disclosure Requirements) Regulations, 2018 (as amended).



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DETAILS OF SHARE CAPITAL AS RESTATED

ANNEXURE - V
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
EQUITY SHARE CAPITAL:			
AUTHORISED:			
1,20,00,000 Equity Shares of ₹ 10 each (FY 24-25: 17,50,000 equity shares and FY 23-24: 5,00,000 equity shares)	1,200.00	175.00	50.00
ISSUED, SUBSCRIBED AND PAID UP			
70,00,000 Equity Shares of ₹ 10 each (FY 24-25: 17,50,000 equity shares and FY 23-24: 5,00,000 equity shares)	700.00	175.00	50.00
TOTAL	700.00	175.00	50.00

Reconciliation of number of shares outstanding at the end of the year:

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Equity Shares at the beginning of the year	17,50,000	5,00,000	5,00,000
Add: Bonus Shares issued during the year	52,50,000	-	-
Add: Loan converted to Equity Shares issued during the year	-	12,50,000	-
Equity Shares at the end of the year	70,00,000	17,50,000	5,00,000

Note:

- 1) Terms/Rights attached to Equity Shares: The company has only one class of Equity Shares having a par value of ₹ 10/- per share. Each holder of Equity share is entitled to one vote per share. 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 preferential amounts. The distribution will be in proportion to the number of equity shares held by the Share holders.
- 2) The equity shares are not repayable except in the case of a buy back, reduction of capital or winding up in terms of the provisions of the Companies Act, 2013.
- 3) Every member of the company holding equity shares has a right to attend the General Meeting of the Company and has a right to speak and on a show of hands, has one vote if he is present in person and on a poll shall have the right to vote in proportion to his share of the paid-up capital of the company.
- 4) Loan was converted to equity shares on March 30, 2025
- 5) Bonus shares were allotted at the rate of 3 shares for every 1 share held on 26th March, 2026.



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6) Details of Aggregated no. of shares issued for consideration other than cash / bonus shares / shares bought back during the last 5 years :

Particulars	As at 31.03.2026
Aggregate number of equity shares allotted as fully paid up by way of bonus shares	52,50,000
Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received as cash	12,50,000
Aggregate number and class of shares bought back	-

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at March 31,2026	
	No. of Shares Held	% of Holding
Equity Share Holders		
Mr.Sagar Sanghvi	60,87,596	86.97%

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at March 31,2025	
	No. of Shares Held	% of Holding
Equity Share Holders		
Mr.Sagar Sanghvi	16,74,999	95.71%

Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders	As at March 31,2024	
	No. of Shares Held	% of Holding
Equity Share Holders		
Mrs Deenal Shah	4,24,999	85.00%

Details of equity shares held by promoters:

Name of Promoter	As at March 31,2026		% Change during the year
	No. of Shares Held	% of Holding	
Mr.Sagar Sanghvi	60,87,596	86.97%	-8.75%



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Details of equity shares held by promoters:

Name of Promoter	As at March 31, 2025		% Change during the year
	No. of Shares Held	% of Holding	
Mr. Sagar Sanghvi	4,24,999	95.71%	95.71%
Mrs. Deenal Shah	-	0.00%	-85.00%

Details of equity shares held by promoters:

Name of Promoter	As at March 31, 2024		% Change during the year
	No. of Shares Held	% of Holding	
Mrs. Deenal Shah	4,24,999	85.00%	0.00%

DETAILS OF RESERVE & SURPLUS AS RESTATED

ANNEXURE - VI
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Balance in profit & Loss A/c			
Opening Balance	884.42	386.60	156.17
Add : Net profit / (Loss) after Tax for the year	1,005.69	497.82	242.35
Less: Issue of bonus shares	(525.00)	-	-
Add: Reversal of depreciation expenses	-	-	1.16
Less: Gratuity expense of earlier years	-	-	(8.64)
Less: Interest on TDS	-	-	(0.72)
Less: Interest on income tax	-	-	(1.45)
Less: Income tax of earlier years	-	-	(0.58)
Add: Closing stock	-	-	2.94
Less: Deferred Tax for previous years	-	-	(4.63)
Closing Balance	1,365.11	884.42	386.60
General reserve			
Opening balance	0.50	-	-
Add: Transfer from Debenture redemption reserve during the year	1.00	0.50	-
Closing Balance	1.50	0.50	-
Debenture redemption reserve (DRR)			
Opening balance	1.00	1.50	1.50
Add: During the year	-	-	-
Less: Transfer to General reserve during the year	(1.00)	(0.50)	-
Closing balance	-	1.00	1.50
Capital reserve			
Opening balance	-	-	-
Add: On acquisition of subsidiary	435.03	-	-
Closing balance	435.03	-	-
TOTAL	1,801.64	885.92	388.10



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DETAILS OF LONG TERM BORROWINGS AS RESTATED

ANNEXURE - VII
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Secured			
<u>Vehicle Loan</u>			
- Banks	22.55	25.76	29.26
<u>Term Loan</u>			
- Banks	-	-	37.26
Current maturities of secured long-term debt	(3.92)	(3.55)	(40.48)
Unsecured			
<u>Term Loan</u>			
- Banks	33.25	62.84	46.57
- NBFC	328.80	162.81	99.25
Current maturities of unsecured long-term debt	(344.17)	(129.73)	(94.61)
15% Redeemable Non-Convertible Debentures-			
Nil of FV 10/- each (FY 24-25 - 1,00,000 and FY 23-24 - 1,50,000)	-	10.00	15.00
Current maturities of Debentures	-	(10.00)	(5.00)
TOTAL	36.51	118.13	87.25

(Refer Annexure for terms of security, repayment and other relevant details)



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DETAILS OF LONG TERM PROVISIONS AS RESTATED

ANNEXURE - VIII
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Provision for Gratuity	20.07	10.88	10.04
TOTAL	20.07	10.88	10.04

(Refer Annexure no XXXVI)

DETAILS OF SHORT TERM BORROWINGS AS RESTATED

ANNEXURE - IX
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Secured			
Cash Credit			
-Bank	2,326.89	1,221.79	140.12
Overdraft			
-Bank	-	-	702.92
Purchase financing			
-NBFC	79.33	-	-
Current maturities of secured long-term debt	3.92	3.55	40.48
Unsecured			
Working Capital Term Loan			
-NBFC	148.26	29.81	252.50
Overdraft			
-NBFC	-	13.29	25.36
Loan from Directors	41.25	0.83	73.76
Loan from Others	-	7.18	7.18
Current maturities of unsecured long-term debt	344.17	129.73	94.61
Current maturities of Debentures	-	10.00	5.00
TOTAL	2,943.82	1,416.18	1,341.93

(Refer Annexure for terms of security, repayment and other relevant details)

*Loan from Directors are interest-free.



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DETAILS OF TRADE PAYABLES AS RESTATED

ANNEXURE - X
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Due to Micro and Small Enterprises	115.86	32.50	42.87
Due to Others	2,078.15	270.77	812.82
TOTAL	2,194.01	303.27	855.69

(Refer Annexure - XXXIII for ageing)

DETAILS OF OTHER CURRENT LIABILITIES AS RESTATED

ANNEXURE - XI
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Employee benefit payable	42.34	9.05	9.17
Advances from Customers	34.00	265.83	6.98
Statutory Dues Payable (TDS, GST, EPF, ESIC & TCS)	409.23	21.20	193.01
Corporate credit cards	6.65	13.06	1.32
Director remuneration payable	3.70	-	1.05
Late fees Payable	0.10	-	-
Interest on MSME Creditors payable	14.20	3.88	1.50
Professional Fees Payable	2.51	-	-
Lease equalization reserve	0.42	-	-
Reimbursement Payable	2.35	0.78	0.93
Security deposits from Channel Partners	7.00	24.65	-
Interest on income tax payable	65.22	9.47	4.51
Interest on TDS Payable	2.77	2.77	1.72
Interest on debentures payable	-	0.68	-
Payable towards acquisition of subsidiary	517.14	-	-
TOTAL	1,107.63	351.37	220.19

DETAILS OF SHORT TERM PROVISIONS AS RESTATED

ANNEXURE - XII
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Provision for Taxation (Net of Advance Tax, TDS and TCS)	704.16	146.37	49.86
Provision for Audit Fees	4.73	2.04	-
Provision for Gratuity	0.43	-	-
Provision for interest	5.94	6.81	7.48
Provision for Expenses	3.21	-	-
TOTAL	718.47	155.22	57.34



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DETAILS OF NON CURRENT INVESTMENTS AS RESTATED

ANNEXURE - XIV
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
<i>Unquoted, Non-Trade (At Cost)</i>			
<u>Investment in Property</u>			
Residential Flat	47.18	47.18	47.18
Less: Accumulated depreciation	(7.10)	(5.05)	(2.89)
TOTAL	40.08	42.13	44.29
Aggregate value of quoted investments	-	-	-
Aggregate market value of quoted investments	-	-	-
Aggregate carrying value of unquoted investments	40.08	42.13	44.29
Aggregate provision for diminution in value of investments	-	-	-



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DETAILS OF DEFERRED TAX ASSETS (NET) AS RESTATED

ANNEXURE - XV
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
<i>Deferred Tax Assets arising on account of:</i>			
-Difference of WDV as per Companies Act, 2013 and Income Tax Act, 1961	8.17	2.96	-
-Expenses disallowed under Income Tax Act, 1961	3.89	2.74	2.53
<i>Deferred Tax Liability arising on account of:</i>			
-Difference of WDV as per Companies Act, 2013 and Income Tax Act, 1961	-	-	0.19
-Expenses disallowed under Income Tax Act, 1961	2.63	-	-
TOTAL	9.43	5.70	2.34

DETAILS OF OTHER NON CURRENT ASSETS AS RESTATED

ANNEXURE - XVI
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Security Deposit	16.13	5.41	5.41
Fixed Deposit (having original maturity of more than 3 months and remaining maturity of more than 12 months)	514.48	450.99	288.02
Retention money deposit	0.52	0.46	-
Earnest Money Deposits	27.98	30.68	0.86
TOTAL	559.11	487.54	294.29

DETAILS OF INVENTORIES AS RESTATED

ANNEXURE - XVII
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Stock-in-Trade	1,226.16	1,206.28	208.46
TOTAL	1,226.16	1,206.28	208.46

DETAILS OF TRADE RECEIVABLES AS RESTATED

ANNEXURE - XVIII
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Unsecured, Considered Good			
Trade Receivable More than Six Months	45.99	428.98	10.86
Trade Receivable Less than Six Months	7,081.77	1,000.64	2,131.06
Unsecured, Considered Doubtful			
Trade Receivable More than Six Months	-	-	-
Less: Provision for Bad & Doubtful Debts	-	-	-
Trade Receivable Less than Six Months	-	-	-
Less: Provision for Bad & Doubtful Debts	-	-	-
TOTAL	7,127.76	1,429.62	2,141.92

(Refer Annexure - XXXIV for ageing)



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DETAILS OF CASH & BANK BALANCES AS RESTATED

ANNEXURE - XIX
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
<u>a. Cash and Cash Equivalents</u>			
Cash-in-Hand	21.87	20.43	6.18
Bank Balance	-	0.16	157.28
<u>b. Other Bank Balances with Scheduled Bank</u>			
Fixed Deposit Receipts	65.06	-	-
(*having original maturity of more than 3 months and remaining maturity of less than 12 months including given as collateral)			
TOTAL	86.93	20.59	163.46

DETAILS OF SHORT TERM LOAN AND ADVANCES AS RESTATED

ANNEXURE - XX
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
Advance to Suppliers	285.22	115.00	9.59
Advances to Staff	4.61	1.50	3.16
Prepaid expenses (Including IPO expenses)	12.40	1.13	-
Balance With Revenue Authorities	10.98	-	22.13
Other advances	-	2.68	2.70
TOTAL	313.21	120.31	37.58

DETAILS OF OTHER CURRENT ASSETS AS RESTATED

ANNEXURE - XXI

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
TDS Reimbursement receivables	13.44	1.62	-
TOTAL	13.44	1.62	-



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DETAILS OF REVENUE FROM OPERATIONS AS RESTATED

ANNEXURE - XXII
(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Revenue from Educational lab setups	7,201.67	5,324.61	3,225.26
Sale of Services	2,120.64	550.67	591.33
TOTAL	9,322.31	5,875.28	3,816.59

DETAILS OF OTHER INCOME AS RESTATED

ANNEXURE - XXIII
(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest Income on FD	34.42	36.12	10.44
Commission	10.00	-	-
Rental Income	1.78	2.66	2.86
Sundry balances written back	-	0.10	1.17
Grant income	-	1.50	-
Miscellaneous Income	3.11	0.19	-
TOTAL	49.31	40.57	14.47

DETAILS OF PURCHASE OF STOCK-IN-TRADE AS RESTATED

ANNEXURE - XXIV
(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Purchase of stock - in - trade	4,597.30	5,305.55	2,353.62
TOTAL	4,597.30	5,305.55	2,353.62

DETAILS OF COST OF MATERIAL CONSUMED AS RESTATED

ANNEXURE - XXV
(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Opening balance	-	-	-
Add: Purchase During the year	1,629.60	355.26	309.27
Less : Closing balance	-	-	-
TOTAL	1,629.60	355.26	309.27



Robokidz Eduventures Limited
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DETAILS OF DIRECT EXPENSES AS RESTATED

ANNEXURE - XXVI
(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Lab Refurbishment Expenses	26.51	-	3.24
Freight and transport expenses	24.52	9.54	11.40
Packaging expenses	4.81	0.07	0.01
Training expenses	3.45	8.14	23.70
Custom duty and clearing charges	1.63	1.68	2.71
Labour charges	48.41	49.31	77.65
Education Support Services Expenses	138.55	-	-
Tender Fees	0.83	-	1.48
LMS subscription charges	420.80	-	-
Installation and setup charges	311.25	-	-
			-
TOTAL	980.76	68.74	87.13

DETAILS OF CHANGES IN INVENTORIES OF STOCK-IN-TRADE AS RESTATED

ANNEXURE - XXVII
(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Opening Stock	1,206.28	208.46	590.43
On acquisition of subsidiary	79.47	-	-
Less: Closing Stock	(1,226.16)	(1,206.28)	(208.46)
TOTAL	59.59	(997.82)	381.97

DETAILS OF EMPLOYEE BENEFIT EXPENSES AS RESTATED

ANNEXURE - XXVIII
(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Salaries & Wages	108.56	59.85	48.57
Remuneration to Directors	63.51	40.00	28.00
Contribution to provident and other funds	1.41	-	-
Gratuity Expense	4.19	0.84	1.40
Incentive to Staff	1.04	-	8.45
Staff Welfare Expenses	4.95	10.12	13.07
TOTAL	183.66	110.81	99.49



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DETAILS OF FINANCE COST AS RESTATED

ANNEXURE - XXIX
(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Bank Charges and processing fees	35.23	54.47	14.97
Interest On Debenture	1.13	2.63	2.25
Interest on Borrowings other than debentures	203.45	171.50	131.84
BG Commission charges	1.54	-	-
Bill discounting charges	0.06	-	-
Interest on MSME Creditors	5.27	2.38	1.50
Interest on Statutory dues	48.14	15.29	4.50
TOTAL	294.82	246.27	155.06

DETAILS OF DEPRECIATION AND AMORTIZATION EXPENSE AS RESTATED

ANNEXURE - XXX
(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Depreciation on Property, plant and equipment	31.79	26.37	13.48
Depreciation on investment in property	2.05	2.16	2.27
Amortization of intangible assets	10.41	8.22	6.62
TOTAL	44.25	36.75	22.37

DETAILS OF OTHER EXPENSES AS RESTATED

ANNEXURE - XXXI
(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Advertisement and marketing Expenses	58.57	23.37	18.58
Audit Fees			
- Statutory audit	2.51	2.00	0.75
- Tax audit	0.75	1.00	1.00
- Others	-	-	0.25
Brokerage & Commission Charges	1.96	10.00	5.51
Electricity Expenses	2.51	2.43	1.80
Rent, Rates and taxes	37.01	16.42	13.73
Repairs and Maintenance	3.20	4.28	2.43
Miscellaneous Exps	0.33	1.66	2.34
Legal & Professional Expenses	26.43	21.85	19.25
Office Expenses	13.39	3.54	6.07
Fuel Expenses	-	-	1.23
Product Certification expenses	1.78	1.25	-
Postage and Courier	0.36	0.38	0.59
Printing & Stationery	19.00	1.58	2.27
Subscription Charges	10.29	7.82	2.57
Telephone & Broadband Expenses	0.81	1.31	0.65
Travelling Expenses	16.40	13.07	12.85
Late fees and penalties	0.90	0.05	-
Penalty for Late Deployment	0.36	2.38	1.90
Insurance Expenses	7.46	0.96	1.37
CSR expenses	7.99	-	-
Expenses related increase in authorized capital	-	1.64	-
Consumables for research	3.23	1.65	0.65
Foreign exchange gain loss	0.20	-	-
Balance written off	2.70	-	-
TOTAL	218.14	118.64	95.79



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ANNEXURE I FOR TERMS OF BORROWINGS AS RESTATED:

Name of Lender	Nature of Security	Repayment Terms	Sanction (₹ In Lakhs)	Rate of Interest	Tenure (Months)	No of OS Installments	Installment (₹)	Outstanding as on March 31, 2025 (₹ In Lakhs)	Outstanding as on March 31, 2024 (₹ In Lakhs)
Aditya Bala Finance Limited	Unsecured	Repayable in 36 Equated Monthly installments (EMIs)	25.00	18.00%	36	-	90,381	6.31	15.33
Bajaj Finance Limited	Unsecured	Repayable in 60 Equated Monthly installments (EMIs)	20.88	17.90%	60	-	52,916	-	20.88
Bajaj Finance Limited	Unsecured	Repayable in 60 Equated Monthly installments (EMIs)	55.14	17.00%	60	48	1,37,038	47.49	-
Chakravarthi Investment & Finance Company Limited	Unsecured	Repayable in 60 Equated Monthly installments (EMIs)	20.00	18.00%	60	16	50,807	7.18	14.55
CLIS Capital Services Private Limited	Unsecured	Repayable in 36 Equated Monthly installments (EMIs)	25.13	18.00%	36	-	90,834	-	16.09
CLIS Capital Services Private Limited	Unsecured	Repayable in 36 Equated Monthly installments (EMIs)	40.10	16.00%	36	24	1,40,582	28.79	-
Quadrif Finance Limited	Unsecured	Mortgage period of 12 months and then repayable in 36 Equal Monthly Installments (EMIs)	40.00	16.00%	48	36	1,11,112	40.00	-
HDFC Bank Limited #	Underlying Vehicle	Repayable in 84 Equated Monthly installments (EMIs)	30.09	9.81%	84	57	49,658	22.55	39.26
HDFC Bank Limited #	Unsecured	Repayable in 48 Equated Monthly installments (EMIs)	50.00	14.00%	48	-	1,36,632	-	19.84
Hera Finance Limited	Unsecured	Repayable in 36 Equated Monthly installments (EMIs)	15.15	19.00%	36	-	55,534	4.69	9.99
KCC Bank Limited #	Unsecured	Repayable in 36 Equated Monthly installments (EMIs)	12.00	16.00%	36	-	42,226	-	2.43
Indifi Capital Private Limited	Unsecured	Repayable in 15 Equated Monthly installments (EMIs)	40.00	18.00%	15	15	2,99,777	40.00	-
Kisumu Saloon Finance Private Limited	Unsecured	Repayable in 24 Equated Monthly installments (EMIs)	39.60	17.50%	24	-	1,53,030	-	11.23
Kisumu Saloon Finance Private Limited	Unsecured	Repayable in 36 Equated Monthly installments (EMIs)	40.80	16.50%	36	29	1,44,450	34.42	-
NeoGrowth Credit Private Limited	Unsecured	Repayable in 36 Equated Monthly installments (EMIs)	55.00	17.50%	36	33	1,97,466	51.43	-
L & T Finance Limited	Unsecured	Repayable in 36 Equated Monthly installments (EMIs)	30.00	16.00%	36	-	1,04,870	-	11.37
Richmond Capital Private Limited	Unsecured	Repayable in 6 Equal Monthly installments (EMIs). Interest for the entire loan tenure deducted upfront at the time of disbursement.	35.00	Total interest amounting to Rs. 6,18,270	6	-	6,00,000	29.81	-
Richmond Capital Private Limited	Unsecured	Repayable in 6 Equal Monthly installments (EMIs). Interest for the entire loan tenure deducted upfront at the time of disbursement.	48.00	Total interest amounting to Rs. 7,98,170	6	2	8,00,000	14.29	-
SMFG India Credit Company Limited	Unsecured	Repayable in 37 Equated Monthly installments (EMIs)	30.28	16.00%	37	23	1,76,762	34.49	-
Standard Chartered Bank Limited *	Unsecured	Repayable in 36 Equated Monthly installments (EMIs)	50.00	16.50%	36	-	1,77,022	-	24.30
Standard Chartered Bank Limited	Unsecured	Repayable in 36 Equated Monthly installments (EMIs)	75.00	16.49%	36	14	2,65,496	33.25	-
Tata Capital Limited	Unsecured	Mortgage period of 12 months and then repayable in 24 Equal Monthly installments (EMIs)	45.00	16.00%	36	24	1,87,500	45.00	-



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ANNEXURE I ON TERMS OF BORROWINGS AS RESTATED:

Name of Lender	Nature of Security	Repayment Terms	Sanction (₹ in Lakhs)	Rate of Interest	Term (Months)	No of QRS Installments	Installment (₹)	Outstanding as on March 31, 2025 (₹ in Lakhs)	Outstanding as on March 31, 2024 (₹ in Lakhs)
Audisha Finance Private Limited	Bank Guarantee of ₹80 lakhs is given by HDFC Bank	Repayable on demand	80.00	i. 14 % per annum for the period commencing from date of Drawdown Request up till 120 days from the date of Drawdown Request ii. 24 % per annum for the period commencing from 121st day from the date of Drawdown Request up till the expiry of Repayment Period	12 months with option to renew annually	N.A.	N.A.	79.33	-
SBI GRK Resourc Private Limited	Unsecured	Payable on August 01, 2026 or on demand, whichever is earlier.	100.00	18.00%	6	N.A.	N.A.	100.00	-
The National Small Industries Corporation Limited	Unsecured	Repayable within 180 days from sanction	300.00	10.5% for first 180 days	180 Days	N.A.	N.A.	-	252.51
HDFC Bank Limited	Primary - Stock, Debtors, Fixed Deposits As Bg Margin 25% Ben, Fixed Deposits As A Security (add) - Banks And Ben, Monthly Fixed Deposit Of ₹ 5L For 60 Months Secondary - Fixed Deposits As Bg Margin 25% Ben, Fixed Deposits As A Security (add) - Banks And Ben, Monthly Fixed Deposit Of ₹ 5L For 60 Months 1. Residential Property Unit No 041 1208, 12Th Floor, Tower No 041 Sector No R-19 Hadapsar Tal Havellmans Park Towers, Amnora Park Town, 411028, Amnora Park Town. 2. Residential Property Unit No 023 0201 2Nd Floor, Tower No 23 Sector No R-22, Hadapsar Tal Havellmans Park Town, 411028, Amnora Park Town. Guarantee Cover: Hybrid CGTMSE Guarantee Cover Personal Guarantee: a. Sagar Singhvi b. Adil Abhis Jemadar	Repayable on demand	930.00	10.00%	Re newl Annually	N.A.	N.A.	668.32	-



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ANNEXURE I FOR TERMS OF BORROWINGS AS RESTATED.

Name of Lender	Nature of Security	Repayment Terms	Sanctioning (₹ In Lakhs)	Rate of Interest	Tenure (Months)	No. of OS Installments	Installment (₹)	Outstanding as on March 31, 2025 (₹ In Lakhs)	Outstanding as on March 31, 2024 (₹ In Lakhs)	Outstanding as on March 31, 2024 (₹ In Lakhs)
IDFC Bank Ltd used	Primary - Stock, Debtors, Fixed Deposits As Big Margin 25% Bon, Fixed Deposits As A Security icic - Banks And Bon, Monthly Fixed Deposit Of ₹ 5L For 60 Months	Repayable on demand	1,753.00	Reference rate + 3.5%	Renewal Annually	N.A.	N.A.	1,728.69	553.47	
	Secondary - Fixed Deposits As Big Margin 25% Bon Fixed Deposits As A Security icic - Banks And Bon, Monthly Fixed Deposit Of ₹ 5L For 60 Months									
	1. Residential Property Unit No 041 1208, 1213 Floor, Tower No 041 Sector No R-19 Hadapsar Tal. Haveliandens Towers, Aamora Park Town, 411028, Aamora Park Town. 2. Residential Property Unit No 023 0201 2ND Floor, Tower No 23 Sector No R-22, Hadapsar Tal. Haveliandens Towers, Aamora Park Town, 411028, Aamora Park Town. Personal Guarantee: a. Sagar Sanghvi b. Piyush Arun Shah c. Dooral Sagar Shah									
Bank of Maharashtra Limited	Primary : Second charge on cash flow and security charged for existing credit facility	Mortatorium period of 12 months and then repayable in 36 Equal Monthly Installments (EMIs)	55.50	RLLR + 1.2 %	48	48	1,54,167			37.26
	Unsecured									
	Bank Fixed Deposit 1 : Valued at Rs. 105.00 Lakh under a lien on CDR Account No. 60441267308 Bank Fixed Deposit 2 : Valued at Rs. 100.00 Lakh under a lien on CDR Account No. 60441267488 First Property Mortgage: Real Value of Rs. 56.25 Lakh for a registered mortgage on Unit No. 041-1208, Tower No. 041, Aamora Park Town, Aamora Park Town, Sector R-19, Hadapsar Tal. Haveliandens Towers, Aamora Park Town, 411028, Aamora Park Town, under tenant Mr. Sagar Lali Sanghvi. Second Property Mortgage: Real Value of Rs. 55.42 Lakh for a registered mortgage on Unit No. 023-0201, Tower No. 23, Aamora Park Town, Sector R-22, Hadapsar Tal. Haveliandens Towers, Aamora Park Town, 411028, Aamora Park Town, under tenant Mr. Sagar Lali Sanghvi. Guarantee Cover: Hybrid CDT/MSE Guarantee Cover valued at Rs. 200.30 Lakh. Personal Guarantee: a. Sagar Sanghvi b. Piyush Arun Shah c. Dooral Sagar Shah									
Bank of Maharashtra		Repayable on demand	703.00	RLLR + 3.25%	Annual Renewal	N.A.	N.A.			702.92
Total Current Liabilities		Repayable on demand								140.12



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ANNEXURE FOR TERMS OF BORROWINGS AS RESTATED:

Name of Lender	Nature of Security	Repayment Term	Security (₹ In Lakhs)	Rate of Interest	Tenure (Months)	No of OS Installments	Instalment (₹)	Outstanding as on March 31, 2025 (₹ In Lakhs)	Outstanding as on March 31, 2024 (₹ In Lakhs)
Punjab National Bank	Primary Security-Hypothecation of stocks, other stores & spares, receivables and entire present & future current assets of the firm etc created out of Bank finance. However the DP against Book Debts upto 90 Days only will be considered. Collateral Security- unit no. 05C-0015, 1st floor, Amanora Park Town, Amanora Park Towers, Tower no. 095, Hadapsar, Pune-411028. * CGTMS Coverage for Rs.476.36 Lakh. * FDR of Rs.62.00 Lakh. Personal Guarantee:- Sh. Sagar Lalit Singhvi (Director) Mrs. Deepali Sagar Singh (Director)	Repayable on demand	600.00	Repo Rate + Mark-up (2.75%) + 85P (0.10%)	Annual Renewal	N/A	N/A	598.20	-



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ANNEXURE I FOR TERMS OF BORROWINGS AS RESTATED:

Name of Lender	Nature of Security	Repayment Terms	Sanction (' In Lakhs)	Rate of Interest	Terms (Months)	No. of OS Installments	Installment (')	Outstanding as on March 31, 2025 (' In Lakhs)	Outstanding as on March 31, 2024 (' In Lakhs)
Richbond Capital Private Limited	Unsecured	Six Equal monthly installments	48.00	Total interest amounting to RS 8,70,570	6	6.00	5.00	33.67	-
From Related Parties									
Deval Shah	Unsecured	Repayable on demand (Renewed annually)	83.15	N/A	NA	NA	NA	-	66.29
Sagar Shah	Unsecured	Repayable on demand (Renewed annually)	41.25	N/A	NA	NA	NA	41.25	7.47
Others									
Avinash Ashok Kumar Ahir	Unsecured	Repayable on demand (Renewed annually)	5.20	N/A	NA	NA	NA	-	6.20
Pravah Shah	Unsecured	Repayable on demand (Renewed annually)	0.97	N/A	NA	NA	NA	-	0.97
Satish Kumar - Yalder - 50,000 15% Redeemable Non-Convertible Debentures of Face Value ₹10 each & 1,00,000 15% Redeemable Non- Convertible Debentures of Face Value ₹10 each	Unsecured	Redeemable at par at the end of 5th year	N/A	15.00%	60	-	10 & 15	10.00	15.00
Aggregate amount of Loan Guaranteed by Illocor								2,326.89	1,221.79
702.92									

* Repayment schedule not available
Sanction letter not available
\$ Loan sanctioned is not available



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DETAILS OF PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS AS RESTATED

ANNEXURE- XIII
(* In Lakhs)

Particulars	GROSS BLOCK				DEPRECIATION/AMORTIZATION				NET BLOCK			
	AS AT 01.04.2025	ADDITIONS	ON ACQUISITION OF SUBSIDIARY	DEDUCTIONS	AS AT 31.03.2026	UPTO 01.04.2025	FOR THE YEAR	ON ACQUISITION OF SUBSIDIARY	DEDUCTIONS	UPTO 31.03.2026	AS AT 31.03.2026	AS AT 31.03.2025
Property, Plant & Equipment												
Computer	11.03	13.33	1.42	-	25.78	9.00	1.07	0.11	-	10.18	15.60	2.03
Plant and machinery	73.43	-	-	-	73.43	22.60	9.20	-	-	31.80	41.63	50.83
Furniture & Fixtures	17.53	0.19	0.72	-	18.44	10.27	1.86	0.06	-	12.19	6.25	7.26
Motor Vehicle	39.72	-	7.74	-	47.46	18.60	6.61	1.22	-	26.43	21.03	21.12
Office equipment	7.98	6.17	1.14	-	15.29	1.88	3.71	0.27	-	5.86	9.43	6.10
Laboratory equipments used in education institutions	-	29.69	-	-	29.69	-	9.28	-	-	9.28	20.41	-
Furniture and fittings used in education institution	-	-	5.19	-	5.19	-	-	0.43	-	0.43	4.76	-
YEA Lab	-	-	23.96	-	23.96	-	0.06	10.65	-	10.71	13.24	-
Electrical Installations and Equipment	-	-	3.62	-	3.62	-	-	0.28	-	0.28	3.34	-
Intangible Assets												
Software (including app development)	18.65	-	-	-	18.65	12.43	6.22	-	-	18.65	-	6.22
Educational Modules	10.07	6.87	-	-	16.94	2.41	4.19	-	-	6.60	10.34	7.66
Intangible Assets Under Development												
Modules Under Development	0.96	5.91	-	6.87	-	-	-	-	-	-	-	0.96
Total	179.37	62.16	43.79	6.87	278.44	77.19	42.20	13.02	-	132.41	146.03	102.18



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DETAILS OF PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS AS RESTATED

ANNEXURE- XIII
(₹ In Lakhs)

Particulars	GROSS BLOCK					DEPRECIATION/AMORTIZATION					NET BLOCK	
	AS AT 01.04.2024	ADDITIONS	ON ACQUISITION OF SUBSIDIARY	DEDUCTIONS	AS AT 31.03.2025	UPTO 01.04.2024	FOR THE YEAR	ON ACQUISITION OF SUBSIDIARY	DEDUCTIONS	UPTO 31.03.2025	AS AT 31.03.2025	AS AT 31.03.2024
Property, Plant & Equipment												
Computer	9.11	1.92	-	-	11.03	7.83	1.17	-	-	9.00	2.03	1.28
Plant and machinery	73.43	-	-	-	73.43	11.36	11.24	-	-	22.60	50.83	62.07
Furniture & Fixtures	17.17	0.36	-	-	17.53	7.78	2.49	-	-	10.27	7.26	9.39
Motor Vehicle	39.72	-	-	-	39.72	9.01	9.59	-	-	18.60	21.12	30.71
Office equipment	-	7.98	-	-	7.98	-	1.88	-	-	1.88	6.10	-
	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets												
Software (including app development)	18.65	-	-	-	18.65	6.21	6.22	-	-	12.43	6.22	12.44
Educational Modules	2.72	7.35	-	-	10.07	0.41	2.00	-	-	2.41	7.66	2.31
	-	0.96	-	-	0.96	-	-	-	-	-	0.96	-
Intangible Assets Under Development												
Modules Under Development	-	-	-	-	-	-	-	-	-	-	-	-
Total	160.80	18.57	-	-	179.37	42.60	34.59	-	-	77.19	102.18	118.20

Particulars	GROSS BLOCK				DEPRECIATION/AMORTIZATION					NET BLOCK		
	AS AT 01.04.2023	ADDITIONS	ON ACQUISITION OF SUBSIDIARY	DEDUCTIONS	AS AT 31.03.2024	UPTO 01.04.2023	FOR THE YEAR	ON ACQUISITION OF SUBSIDIARY	DEDUCTIONS	UPTO 31.03.2024	AS AT 31.03.2024	AS AT 31.03.2023
<u>Property, Plant & Equipment</u>												
Computer	7.94	1.17	-	-	9.11	6.28	1.55	-	-	7.83	1.28	1.66
Plant and machinery	17.37	56.06	-	-	73.43	5.96	5.40	-	-	11.36	62.07	11.41
Furniture & Fixtures	7.43	9.74	-	-	17.17	5.02	2.76	-	-	7.78	9.39	2.41
Motor Vehicle	7.38	32.34	-	-	39.72	5.24	3.77	-	-	9.01	30.71	2.14
					-							
<u>Intangible Assets</u>												
Software (including app development)	-	18.65	-	-	18.65	-	6.21	-	-	6.21	12.44	-
Educational Modules	-	2.72	-	-	2.72	-	0.41	-	-	0.41	2.31	-
Total	40.12	120.68	-	-	160.80	22.50	20.10	-	-	42.60	118.20	17.62



Robokidz Eduventures Limited
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DETAILS OF OTHER INCOME AS RESTATED

ANNEXURE - XXXII

(₹ In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024	Nature
Other Income	49.31	40.57	14.47	
Net Profit Before Tax as Restated	1,363.50	671.65	326.36	
Percentage	3.62%	6.04%	4.43%	

Source of Income

Miscellaneous income	3.11	0.19	-	Recurring and not related to Business Activity
Interest Income on FD	34.42	36.12	10.44	Recurring and not related to Business Activity
Commission	10.00	-	-	Non-Recurring and not related to Business Activity
Provision No Longer Required Written back	-	0.10	1.17	Non-Recurring and not related to Business Activity
Grant Income	-	1.50	-	Recurring and not related to Business Activity
Rent received	1.78	2.66	2.86	Recurring and not related to Business Activity
Total Other income	49.31	40.57	14.47	



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AGEING OF TRADE PAYABLES AS RESTATED

ANNEXURE - XXXIII
(₹ In Lakhs)

I. Ageing of Creditors as at March 31, 2026

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	81.91	8.41	21.98	3.56	115.86
(b) Others	2,060.50	10.63	7.02	-	2,078.15
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	2,142.41	19.04	29.00	3.56	2,194.01

II. Ageing of Creditors as at March 31, 2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	28.34	0.60	3.56	-	32.50
(b) Others	255.09	14.76	0.92	-	270.77
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	283.43	15.36	4.48	-	303.27

III. Ageing of Creditors as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(a) MSME	39.31	3.56	-	-	42.87
(b) Others	812.82	-	-	-	812.82
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	852.13	3.56	-	-	855.69



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AGEING OF TRADE RECEIVABLES AS RESTATED

ANNEXURE - XXXIV
(₹ In Lakhs)

I. Ageing of Debtors as at March 31, 2026

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(a) Undisputed Trade receivables - considered good	7,081.77	42.65	3.34	-	-	7,127.76
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	7,081.77	42.65	3.34	-	-	7,127.76

II. Ageing of Debtors as at March 31, 2025

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(a) Undisputed Trade receivables - considered good	1,000.64	186.60	242.38	-	-	1,429.62
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	1,000.64	186.60	242.38	-	-	1,429.62

III. Ageing of Debtors as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(a) Undisputed Trade receivables - considered good	2,131.06	0.57	10.29	-	-	2,141.92
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	2,131.06	0.57	10.29	-	-	2,141.92



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DETAILS OF RELATED PARTY TRANSACTION AS RESTATED

ANNEXURE - XXXV
(₹ In Lakhs)

(a) Names of Related Parties where there were transactions during the year:

Sr. No.	Name of Related Party	Description of relationship	Classification
1	Sagar Lalit Sanghvi	Director	Key managerial personnel
2	Deenal Sagar Shah	Director*	Key managerial personnel
3	Asif Abdul Jamadar	Director^	Key managerial personnel
4	Milind Narayan Inamdar	Director^	Key managerial personnel
5	Isha Shashikant Kulkarni	Company Secretary**	Key managerial personnel
6	Balaji Chandrakant Naiknaware	Chief Financial Officer***	Key managerial personnel
7	Jyoti Kumari Singh	Chief Financial Officer#	Key managerial personnel
8	Robokidz Retail Private Limited	Subsidiary Company (w.e.f March 30, 2026) Company where there are common director until March 29th 2026	Group entity
9	Insanestic Digital Private Limited	Group Company	Group entity
10	Resonanz Synergy Private Limited	Group Company	Group entity
11	Bharat Gyan Vigyan foundation	Group Company	Group entity
12	Kahaan Impex	Proprietorship Firm of Key Managerial Personnel	Group entity
13	Technomedi Enterprises	Partnership Firm of Key Managerial Personnel	Group entity

Note : * Directorship of Deenal Sagar Shah ceased w.e.f October 31, 2025

** Isha Shashikant Kulkarni appointed as company secretary w.e.f June 01, 2026

*** Balaji Chandrakant Naiknaware appointed as chief financial officer w.e.f June 01, 2026 and resigned on June 18, 2026

Jyoti Kumari Singh appointed as chief financial officer w.e.f June 19, 2026

^ Asif Abdul Jamadar was appointed as Director w.e.f October 28, 2025 and Milind Narayan Inamdar was appointed as the Director w.e.f March 25, 2026

(b) Transactions with related parties are as follows:

Sr. No.	Nature of transaction	For the Year ended	Key managerial personnel	Group entity of Key Management Personnel
(i)	Directors remuneration	March 31, 2026	63.51	-
		March 31, 2025	40.00	-
		March 31, 2024	28.00	-
(ii)	Loan taken	March 31, 2026	84.32	-
		March 31, 2025	188.21	-
		March 31, 2024	154.05	-
(iii)	Loan repaid	March 31, 2026	46.59	-
		March 31, 2025	261.13	-
		March 31, 2024	125.93	-
(iv)	Sales	March 31, 2026	-	-
		March 31, 2025	-	3,375.05
		March 31, 2024	-	2,192.81
(vii)	Donation	March 31, 2026	-	7.99
		March 31, 2025	-	-
		March 31, 2024	-	-
(viii)	Reimbursement	March 31, 2026	3.21	0.93
		March 31, 2025	3.24	0.36
		March 31, 2024	4.10	-
(ix)	Salary	March 31, 2026	9.26	-
		March 31, 2025	9.49	-
		March 31, 2024	8.82	-
(x)	Advance Given	March 31, 2026	3.50	10.00
		March 31, 2025	0.30	8.55
		March 31, 2024	3.40	18.79
(xi)	Advance Recovered	March 31, 2026	-	10.00
		March 31, 2025	0.60	8.68
		March 31, 2024	3.10	38.73
(xii)	Purchase of investment of Robokidz Retail Private limited	March 31, 2026	517.14	-
		March 31, 2025	-	-
		March 31, 2024	-	-
(xiii)	Marketing expenses	March 31, 2026	-	-
		March 31, 2025	-	-
		March 31, 2024	-	7.80



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DETAILS OF RELATED PARTY TRANSACTION AS RESTATED

ANNEXURE - XXXV
(₹ In Lakhs)

c) Balances outstanding are as follows:

		(₹ In Lakhs)		
Sr. No.	Nature of transaction	As At	Key managerial personnel	Relatives of Key Management Personnel
(i)	Directors remuneration payable	March 31, 2026	3.70	-
		March 31, 2025	-	-
		March 31, 2024	1.05	-
(ii)	Unsecured Loan	March 31, 2026	41.25	-
		March 31, 2025	0.83	-
		March 31, 2024	73.76	-
(iii)	Salary payable	March 31, 2026	0.97	-
		March 31, 2025	0.09	-
		March 31, 2024	0.72	-
(iv)	Reimbursement of expenses payable	March 31, 2026	0.02	-
		March 31, 2025	0.12	-
		March 31, 2024	-	-
(vi)	Staff Advance Given	March 31, 2026	3.50	-
		March 31, 2025	-	-
		March 31, 2024	0.30	-
(viii)	Payable	March 31, 2026	-	7.02
		March 31, 2025	-	8.12
		March 31, 2024	-	8.21
(ix)	Payable towards acquisition of subsidiary	March 31, 2026	517.14	-
		March 31, 2025	-	-
		March 31, 2024	-	-
(x)	Trade receivables	March 31, 2026	-	-
		March 31, 2025	-	0.44
		March 31, 2024	-	738.34



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DISCLOSURE UNDER AS-15 AS RESTATED

ANNEXURE - XXXVI

A. DEFINED CONTRIBUTION PLAN

Particulars	For the year ended March 31, 2026 (₹ in Lakhs)	For the year ended March 31, 2025 (₹ in Lakhs)	For the year ended March 31, 2024 (₹ in Lakhs)
Employers' Contribution to Provident Fund and ESIC	1.41	-	-

B. DEFINED BENEFIT OBLIGATION

1) Gratuity

The gratuity benefit payable to the employees of the Company is as per the provisions of the Payment of Gratuity Act, 1972, as amended. Under the gratuity plan, every employee who has completed at least 5 years of service gets gratuity on separation or at the time of superannuation calculated for equivalent to 15 days salary for each completed year of service calculated on last drawn basic salary. The Company does not have a funded plan for gratuity liability.

I. ASSUMPTIONS:	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Discount Rate	7.40%	6.80%	7.20%
Salary Escalation	10.00%	10.00%	10.00%
Withdrawal Rates	5.00%	5.00%	5.00%
Mortality Table	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.	Indian Assured Lives Mortality (2012-14) Ult.
Retirement Age	58 years	58 years	58 years

II. CHANGE IN THE PRESENT VALUE OF DEFINED BENEFIT OBLIGATION:	For the year ended March 31, 2026 (₹ in Lakhs)	For the year ended March 31, 2025 (₹ in Lakhs)	For the year ended March 31, 2024 (₹ in Lakhs)
Present Value of Benefit Obligation as at the beginning of the year	10.88	10.04	8.64
On acquisition of subsidiary	5.43	-	-
Transfer In / (Out)	(0.07)	-	-
Past service cost	2.62	-	-
Current Service Cost	3.37	2.43	1.59
Interest Cost	0.74	0.72	0.65
(Benefit paid)	-	-	-
Actuarial (gains)/losses	(2.47)	(2.31)	(0.84)
Present value of benefit obligation as at the end of the year	20.50	10.88	10.04

III. ACTUARIAL GAINS/LOSSES:	For the year ended March 31, 2026 (₹ in Lakhs)	For the year ended March 31, 2025 (₹ in Lakhs)	For the year ended March 31, 2024 (₹ in Lakhs)
Actuarial (gains)/losses on obligation for the year	(2.47)	(2.31)	(0.84)
Actuarial (gains)/losses on asset for the year	-	-	-
Actuarial (gains)/losses recognized in income & expenses Statement	(2.47)	(2.31)	(0.84)



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DISCLOSURE UNDER AS-15 AS RESTATED

ANNEXURE - XXXVI

IV. EXPENSES RECOGNISED	For the year ended March 31, 2026 (₹ in Lakhs)	For the year ended March 31, 2025 (₹ in Lakhs)	For the year ended March 31, 2024 (₹ in Lakhs)
Transfer In / (Out)	(0.07)	-	-
Past service cost	2.62	-	-
Current service cost	3.37	2.43	1.59
Interest cost	0.74	0.72	0.65
Actuarial (gains)/losses	(2.47)	(2.31)	(0.84)
Expense charged to the Statement of Profit and Loss	4.19	0.84	1.40

V. BALANCE SHEET RECONCILIATION:	For the year ended March 31, 2026 (₹ in Lakhs)	For the year ended March 31, 2025 (₹ in Lakhs)	For the year ended March 31, 2024 (₹ in Lakhs)
Opening net liability	10.88	10.04	8.64
On acquisition of subsidiary	5.43	-	-
Expense as above (Benefit paid)	4.19	0.84	1.40
Net liability/(asset) recognized in the balance sheet	20.50	10.88	10.04

VI. EXPERIENCE ADJUSTMENTS	For the year ended March 31, 2026 (₹ in Lakhs)	For the year ended March 31, 2025 (₹ in Lakhs)	For the year ended March 31, 2024 (₹ in Lakhs)
On Plan Liability (Gains)/Losses	(1.89)	(2.21)	(1.54)

VII. The estimates of rate of salary increase considered in the actuarial valuation takes into account inflation, seniority, promotion and all other relevant factors including supply and demand in the employment market.



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DETAILS OF ACCOUNTING RATIOS AS RESTATED

ANNEXURE - XXXVII

(₹ In Lakhs, except per share data and ratios)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2024
Restated Profit after Tax as per Profit & Loss Statement (A)	1,005.69	497.82	242.35
Tax Expense (B)	357.81	173.83	84.01
Depreciation and amortization expense (C)	44.25	36.75	22.37
Interest Cost (including bill discounting charges) (D)	258.05	191.80	140.09
Weighted Average Number of Equity Shares at the end of the Year (E1) (Pre Bonus)	70,00,000	5,06,849	5,00,000
Weighted Average Number of Equity Shares at the end of the Year (E2) (Post Bonus)	70,00,000	20,27,396	20,00,000
Number of Equity Shares outstanding at the end of the Year (F1) -Pre Bonus	70,00,000	17,50,000	5,00,000
Number of Equity Shares outstanding at the end of the Year (F2) -Post Bonus	70,00,000	70,00,000	20,00,000
Nominal Value per Equity share (₹) (G)	10.00	10.00	10.00
Restated Net Worth of Equity Share Holders as per Statement of Assets and Liabilities (H)	2,066.61	1,060.92	438.10
Restated Net-Assets as per Statement of Assets and Liabilities (I)	2,501.64	1,060.92	438.10
Current Assets (J)	8,767.50	2,778.42	2,551.42
Current Liabilities (K)	6,963.93	2,226.04	2,475.15
Earnings Per Share - Basic & Diluted ^{1 & 2} (₹) (Pre Bonus)	14.37	98.22	48.47
Earnings Per Share - Basic & Diluted ^{1 & 2} (₹) (Post Bonus)	14.37	24.55	12.12
Return on Net Worth ^{1 & 2} (%)	48.66%	46.92%	55.32%
Net Asset Value Per Share ¹ (₹) - Pre Bonus	35.74	60.62	87.62
Net Asset Value Per Share ¹ (₹) - Post Bonus	35.74	15.16	21.91
Current Ratio ¹	1.26	1.25	1.03
Earning before Interest, Tax and Depreciation and Amortization ¹ (EBITDA)	1,665.80	900.20	488.82

Notes -

1. Ratios have been calculated as below:

Earnings Per Share (₹) (EPS) :

$$\frac{A}{E1 \text{ or } E2}$$

Return on Net Worth (%):

$$\frac{A}{H}$$

Net Asset Value per equity share (₹):

$$\frac{H}{F1 \text{ or } F2}$$

Current Ratio:

$$\frac{J}{K}$$

Earning before Interest, Tax and Depreciation and Amortization (EBITDA):

$$A + (B+C+D)$$



2. Bonus shares were allotted at the rate of 3 shares for every 1 share held on 26th March, 2026.

3 Net-worth" means the aggregate value of the paid-up share capital and all reserves created out of the profits and securities premium account and debit or credit balance of profit and loss account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the audited balance sheet, but does not include reserves created out of revaluation of assets, write-back of depreciation and amalgamation (Refer Regulation 2 of Chapter - I of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018)

4. Net-assets value" means the total of all the assets as reduced by total of all the liabilities of the company



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STATEMENT OF TAX SHELTERS

ANNEXURE - XXXVIII
(₹ In Lakhs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Profit before tax as per books (A)	671.65	326.36
Income Tax Rate* (%)	25.17%	25.17%
MAT Rate* (%)	0.00%	0.00%
Tax at notional rate on profits	169.04	82.14
Adjustments :		
Permanent Differences(B)		
<u>Expenses disallowed under Income Tax Act, 1961</u>		
- CSR expenditure	-	-
- Interest on delayed payment to MSME Creditors	2.38	1.50
- Interest on TDS & Income Tax	15.29	4.50
- Depreciation on investment in property	2.16	2.27
Disallowance under section 36		
- EPF Employee Share	-	-
- ESI Employee Share	-	-
Total Permanent Differences(B)	19.83	8.27
Income considered separately (C)		
Rental income	(2.66)	(2.86)
Interest Income	-	-
Total Income considered separately (C)	(2.66)	(2.86)
Timing Differences (D)		
Depreciation as per Companies Act, 2013	34.59	20.11
Depreciation as per Income Tax Act, 1961	(22.09)	(16.89)
Lease equalization reserve	-	-
Gratuity	0.84	1.40
Total Timing Differences (D)	13.34	4.62
Net Adjustments E = (B+C+D)	30.51	10.03
Tax expense / (saving) thereon	7.68	2.52
Income from house property		
Rent received	2.66	2.86
Less: Municipal Taxes paid	-	-
Net annual value	2.66	2.86
Less: Standard deduction	(0.80)	(0.86)
Income from house property (F)	1.86	2.00
Income from Other Sources		
Interest Income	-	-
Income from Other Sources (G)	-	-
Set-off from Brought Forward Losses (H)	-	-
Taxable Income/(Loss) as per Income Tax (A+E+F+G+H)	704.02	338.39
Set-off from Brought Forward Losses for MAT (I)	-	-
Taxable Income/(Loss) as per MAT (A+I)	671.65	326.36
Income Tax as returned/computed	177.19	85.17
Tax paid as per normal or MAT	Normal	Normal

Note: Relevant schedule is not applicable for the consolidated restated financial information for the year ended March 31, 2026.

*The Company has opted for income tax rates specified under section 115BAA of Income Tax Act, 1961.



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(AS PER PARA 2 OF GENERAL INSTRUCTIONS FOR THE PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS TO DIVISION I OF SCHEDULE III OF COMPANIES ACT, 2013)

ANNEXURE - XXXIX
(₹ In Lakhs)

Particulars	For the year ended March 31, 2026			
	Net Assets, i.e., total assets minus total liabilities		Share in profit or loss	
	As % of consolidated net assets	Amount (₹)	As % of consolidated profit or loss	Amount (₹)
I. Parent Robokidz Eduventures Limited	62.17%	1,555.36	100.59%	1,011.58
II. Subsidiary i) Indian Robokidz Retail Private Limited	37.83%	946.28	(0.59%)	(5.89)
Total	100.00%	2,501.64	100.00%	1,005.69



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ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS

DETAILS OF CONTINGENT LIABILITIES & COMMITMENTS AS RESTATED

ANNEXURE - XL

(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
I. Contingent Liabilities			
(a) claims against the company not acknowledged as debt;	-	-	-
(b) guarantees excluding financial guarantees; and	-	-	-
(c) other money for which the company is contingently liable	-	-	-
II. Commitments			
(a) estimated amount of contracts remaining to be executed on capital account and not provided for	-	-	-
(b) uncalled liability on shares and other investments partly paid	-	-	-
(c) other commitments	-	-	-

RESTATED VALUE OF IMPORTS CALCULATED ON C.I.F BASIS BY THE COMPANY DURING THE FINANCIAL YEAR IN RESPECT OF:

ANNEXURE - XLI

(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
(a) Raw Material	₹ -	₹ -	₹ -
(b) Components and spare parts	12.78	11.78	-
(c) Capital goods	-	-	5.60



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ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS

EXPENDITURE IN FOREIGN CURRENCY DURING THE FINANCIAL YEAR AS RESTATED :

ANNEXURE - XLII
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
	₹	₹	₹
(a) Royalty	-	-	-
(b) Know-How	-	-	-
(c) Professional and consultation fees	-	-	-
(d) Interest	-	-	-
(e) Purchase of Components and spare parts	12.78	11.78	5.60
(f) Others	-	-	-

EARNINGS IN FOREIGN EXCHANGE AS RESTATED:

ANNEXURE - XLIII
(₹ In Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024
	₹	₹	₹
(a) Export of goods calculated on F.O.B. basis	-	-	-
(b) Royalty, know-how, professional and consultation fees	-	-	-
(c) Interest and dividend	-	-	-
(d) Other income	-	-	-



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ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS

DUES OF SMALL ENTERPRISES AND MICRO ENTERPRISES AS RESTATED

ANNEXURE - XLIV
(₹ In Lakhs)

Particulars	As at March 31, 2026 ₹	As at March 31, 2025 ₹	As at March 31, 2024 ₹
(a) Dues remaining unpaid to any supplier at the end of each accounting year			
-Principal			
-Interest on the above			
(b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	115.86	32.50	42.87
(c) 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 Micro, Small and Medium Enterprises Development Act, 2006;	14.20	3.88	1.50
(d) the amount of interest accrued and remaining unpaid at the end of each accounting year; and			
(e) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	14.20	3.88	1.50

Note : Based on the information available with the Company, there are no dues to Small and Micro enterprises as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006. The information regarding Micro and Small enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company.



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ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS

DISCLOSURE UNDER AS-19 AS RESTATED:

a. Total of Future Minimum Lease Payments under non-cancellable operating lease at the balance sheet date:

On 08th July 2020, the Company has entered into Lease Agreement with Mr. Prashant B Karnik, effective from 08th July 2020, for monthly consideration of ₹ 1,00,000 with 5% escalation after every 12 months to be paid as lease rentals during the lease tenure of 5 Years, with lock-in period of 2 years. The agreement was renewed on 13th March, 2025 for monthly consideration of ₹ 1,84,500 with 5% escalation after every 12 months to be paid as lease rentals during the lease tenure of 5 Years, with lock-in period of 2 years. Address of Property: Plot No 20 admeasuring about 5500 Sqft approximately consisting of basement floor + Ground floor + First floor + Second floor at village, Mundhwa, Dhairkar Wasil Pune. The aforesaid lease arrangement shall come under the purview of Operating Lease as per AS-19;

Particulars	Not later than one year	later than one year and not later than five years	later than five years
	₹	₹	₹
As at March 31, 2026	22.97	5.81	-

ADDITIONAL REGULATORY INFORMATION AS PER PARA Y OF SCHEDULE III TO COMPANIES ACT, 2013:

ANNEXURE - XLV

i. The Company does not have any immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company.

ii. The Company has not revalued its Property, Plant and Equipment.

iii. The Company has not granted loans or advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

(a) repayable on demand or

(b) without specifying any terms or period of repayment

iv. The Company does not have any capital work-in-progress.

v. The Company has intangible assets under development.

FY 2024-25

Particulars	Amount in intangible asset under development for a period of			
	Less than 1 year	1-2 Years	2-3 Years	More than 3 years
(i) Projects in Progress	0.96	-	-	-
(ii) Projects temporarily suspended	-	-	-	-
				Total
				0.96

vi. No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

vii. The Company has borrowings from banks or financial institutions on the basis of security of current assets and quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.



Robokidz Eduventures Limited
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ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS

For the year ended March 31, 2026

Note: Relevant disclosure is not applicable for the consolidated restated financial information for the year ended March 31, 2026.

For the year ended March 31, 2025

Stock

Quarter	Name of the Bank	Amount as per Books of accounts	Amount as reported in stock statement	Difference	Reasons for material discrepancies
Q1	Bank of Maharashtra	325.33	325.33	-	-
Q2	Bank of Maharashtra	186.18	186.18	-	-
Q3	Bank of Maharashtra	565.35	565.35	-	-
Q4	Bank of Maharashtra	1,191.11	880.86	310.25	The discrepancy is on account of the details being submitted on the basis of provisional books/ Financial statements. Adjustment relating to the provisions are done only on finalisation of books of accounts/ Financial statements.



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ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS

Book debts

Quarter	Name of the Bank	Amount as per Books of accounts	Amount as reported in stock statement	Difference	Reasons for material discrepancies
Q1	Bank of Maharashtra	2,027.33	2,027.33	-	-
Q2	Bank of Maharashtra	1,791.26	1,791.26	-	-
Q3	Bank of Maharashtra	1,312.25	1,312.25	-	-
Q4	Bank of Maharashtra	1,429.62	1,439.83	-10.21	The discrepancy is on account of the details being submitted on the basis of provisional books/ Financial statements. Adjustment relating to the provisions are done only on finalisation of books of accounts/ Financial statements.

For the year ended March 31, 2024
Stock

Quarter	Name of the Bank	Amount as per Books of accounts	Amount as reported in stock statement	Difference	Reasons for material discrepancies
Q1	Bank of Maharashtra	937.60	937.60	-	-
Q2	Bank of Maharashtra	934.75	934.75	-	-
Q3	Bank of Maharashtra	978.60	978.60	-	-
Q4	Bank of Maharashtra	193.94	57.75	136.19	The discrepancy is on account of the details being submitted on the basis of provisional books/ Financial statements. Adjustment relating to the provisions are done only on finalisation of books of accounts/ Financial statements.



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ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS

Book debts

Quarter	Name of the Bank	Amount as per Books of accounts	Amount as reported in stock statement	Difference	Reasons for material discrepancies
Q1	Bank of Maharashtra	463.10	463.10	-	-
Q2	Bank of Maharashtra	475.80	475.80	-	-
Q3	Bank of Maharashtra	440.63	440.63	-	-
Q4	Bank of Maharashtra	2,141.92	2,198.47	(56.55)	The discrepancy is on account of the details being submitted on the basis of provisional books/ Financial statements. Adjustment relating to the provisions are done only on finalisation of books of accounts/ Financial statements.

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

ix. The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

x. There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period except as given below:

Particulars	Nature of security	Period by which charge has to be registered	Location of registrar	Reason for delay
Auriolus Finvest Private Limited (Sanction amount - 100.00 Lakhs)	Bank Guarantee of ₹80 lakhs is given by HDFC Bank	within 30 days of sanctioning loan	Pune	Refused by bank as a part of their process

xi. The company has investments and compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is complied with.



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ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS

xii. Significant Accounting Ratios:

Note: Relevant disclosure is not applicable for the consolidated restated financial information for the year ended March 31, 2026.

Ratios	For the year ended March 31, 2025	For the year ended March 31, 2024	Variation (%)
(a) Current Ratio	1.25	1.03	21.08%
(b) Debt-Equity Ratio	1.45	3.26	(55.67%)
(c) Debt Service Coverage Ratio	0.57	0.34	70.55%
(d) Return on Equity Ratio	0.66	0.76	(13.14%)
(e) Inventory turnover ratio	8.31	9.55	(13.07%)
(f) Trade Receivables turnover ratio	3.29	3.37	(2.35%)
(g) Trade payables turnover ratio	10.75	6.12	75.50%
(h) Net capital turnover ratio	18.69	7.35	154.36%
(i) Net profit ratio	8.47%	6.35%	33.44%
(j) Return on Capital employed	33.46%	25.18%	32.90%
(k) Return on investment	6.16%	6.25%	(1.56%)

Reasons for Variation more than 25%:

- (a) Debt-Equity Ratio : Ratio is improved mainly due to with increase in equity due to good profits during the year.
- (b) Debt Service Coverage Ratio: Ratio is improved mainly due to good profits during the year.
- (c) Trade payable turnover ratio : Ratio is increased mainly due to increase in expenses.
- (d) Net capital turnover ratio : Ratio is improved mainly due to increase in turnover during the year.
- (e) Net profit ratio: Ratio is improved mainly due to increase in operating margins during the year.
- (f) Return on Capital employed: Ratio is improved mainly due to increase in profits during the year.

xiii. The Company does not have any scheme of arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

xiv. A. No funds 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 persons or entities, including foreign entities ("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 ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

B. No funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), 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 ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



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ANNEXURES FORMING PART OF THE RESTATED FINANCIAL STATEMENTS

- xv. The Company does not have undisclosed income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- xvi. The Company has neither traded nor invested in Crypto currency or Virtual Currency during the financial year.
- xvii. The Company does not have CSR obligations in the previous 2 financial years. Further, the company has CSR obligations for FY 2025-26 but relevant disclosure is not applicable for the consolidated restated financial information for the year ended March 31, 2026.

CAPITALISATION STATEMENT AS AT MARCH 31, 2026

ANNEXURE - XLVI
(₹ In Lakhs)

Particulars	Pre Issue	Post Issue
Borrowings		
Short term debt (A) excluding current maturities	2,595.73	-
Long Term Debt (B) including current maturities	384.60	-
Total debts (C)	2,980.33	-
Shareholders' funds		
Share capital	700.00	-
Reserve and surplus	1,801.64	-
Total shareholders' funds (D)	2,501.64	-
Long term debt / shareholders funds (B/D)	0.15	-
Total debt / shareholders funds (C/D)	1.19	-

Signatures to Annexures Forming Part Of The Restated Financial Statements

For and on behalf of the Board of Directors

Sagar Lalit Sanghvi
Sagar Lalit Sanghvi
(Managing Director)
DIN - 03064545
Place : Pune
Date : July 01, 2026



Asif Abdul Jamadar
Asif Abdul Jamadar
(Whole Time Director)
DIN - 11366579



Jyoti Kumari Singh
Jyoti Kumari Singh
(CFO)

Isha Kulkarni
Isha Kulkarni
(Company Secretary)