Independent Auditor's Report

To,

The Members,

Insaneistic Digital Private Limited

Pune

I. Report on the Audit of the Financial Statements

1. Opinion

A. We have audited the accompanying standalone Financial Statements of M/s. Insaneistic Digital Private Limited, having registered office at Sr.No. 90/2, Plot no. 20, Dhayarkar Colony, Mundhwa, Pune, MH, India- 411036, (CIN: U72900PN2023PTC217812) which comprises the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, and the Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements")

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

2. Basis for Opinion

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

3. **Key Audit Matters:**

Key audit matters are those matters that, in our professional judgment, were of most significant in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statement as a whole, and in forming our opinion thereon, and WE do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

(a) **Trade Payables:**

The company has identified and classified Trade payable into Micro Enterprises, Small Enterprises, Medium Enterprises and other Trade Payables as required by MSMED Act, 2006 on the basis of available information only.

Further Trade Payables balances are subject to confirmation.

(b) **Trade Receivables:**

Trade Receivables balances are subject to confirmation.

(c) Though the company has sufficient information in respect of non-payments in respect of suppliers whose input tax credit of GST has been availed. But in view of our test checks, WE are not in position to fully verify the amount in tax credit reversible in respect of creditors who are not paid for more than 180 days.

(d) Balances in respect of withheld amounts are subject to confirmation.

4. **Other Information - Board of Director's Report:**

A. The Company's Board of Directors are responsible for the preparation of other information and presentation of its report (hereinafter called as "Board report") which comprises various information required under section 134(3) of the Companies Act, 2013. However, our opinion on the financial statements does not cover the other information and WE do not express any form of assurance conclusion thereon.

B. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is

Head office: Rajurkar compound, Tilak Road, Akola 444001, contact: 07242434194, 9422163231
Branch office: 1A Gangotri Complex, 927 Synagogue street, Camp Pune 411001, contact: 8623015187

materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work WE have performed, WE conclude that there is a material misstatement of this other information; WE are required to report that fact. WE have nothing to report in this regard.

5. Management's Responsibility for the Financial Statements:

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

B. In preparing the financial statement, management are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to gong concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are responsible for overseeing the Company's financial reporting process.

6. Auditor's Responsibility for the Audit of the Financial Statement:

A. Our responsibility is to express an opinion on these standalone financial statements based on our audit. In conducting our audit, WE have considered the provisions of the Act; the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and Rules made there under.

Head office: Rajurkar compound, Tilak Road, Akola 444001, contact: 07242434194, 9422163231
Branch office: 1A Gangotri Complex, 927 Synagogue street, Camp Pune 411001, contact: 8623015187

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

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

(i) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(ii) Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control systems.

(iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

(iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as going concern. If WE conclude, that a material uncertainty exists, WE are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.

Head office: Rajurkar compound, Tilak Road, Akola 444001, contact: 07242434194, 9422163231
Branch office: 1A Gangotri Complex, 927 Synagogue street, Camp Pune 411001, contact: 8623015187

However, future events or conditions may cause the Company to cease to continue as a going concern.

(v) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

G. From the matters communicated with those charged with governance, WE determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. WE describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, WE determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

G. N. MANTRI & ASSOCIATES
FRN No. 140365W
CHARTERED ACCOUNTANTS

G N MANTRI AND ASSOCIATES
Chartered Accountants

Head office: Rajurkar compound, Tilak Road, Akola 444001, contact: 07242434194, 9422163231
Branch office: 1A Gangotri Complex, 927 Synagogue street, Camp Pune 411001, contact: 8623015187

II. Report on Other Legal and regulatory Requirements:

i. Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, the same is not applicable to the company.

ii. Based on our examination carried out in accordance with the Implementation Guidance on Reporting on Audit Trail under Rule 11(g) of the Companies (Audit and Auditors) Rules,2014 (Revised 2024 Edition) issued by the Institute of Chartered Accountants of India, the company has used accounting software for maintaining its books of accounts, which has a feature of recording audit trail (edit log) facility. Further, the audit trail facility has been operating throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Our examination of the audit trail was in the context of an audit of financial statements carried out in accordance with the Standard of Auditing and only to the extent required by Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014. We have not carried out any audit or examination of the audit trail beyond the matters required by the aforesaid Rule 11(g) nor have we carried out any standalone audit or examination of the audit trail.

iii. As required by Section 143(3) of the Act, based on our audit, WE report that:

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

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

C. The Balance Sheet, the Statement of Profit and Loss, Statement of Changes in Equity and Cash Flow Statements dealt with by this Report are in agreement with the Books of account.

D. In our opinion, the aforesaid standalone Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

E. On the basis of written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of section 164(2) of the Act.

G. N. MANTRI & ASSOCIATES
FRN No. 140865W
CHARTERED ACCOUNTANTS

Head office: Rajurkar compound, Tilak Road, Akola 444001, contact: 07242434194, 9422163231
Branch office: 1A Gangotri Complex, 927 Synagogue street, Camp Pune 411001, contact: 8623015187

F. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, the same is not applicable to the company.

G. With reference to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rule, 2014, as amended in our opinion and to the best of our information and according to the explanation given to me:

   (i) The company does not have any pending litigation which would impact its financial position.

   (ii) The company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

   (iii) There has been no delay in transferring amounts, required to be transferred, to the Investors Education and Protection Fund by the Company.

For G N Mantri and Associates
Chartered Accountants
FRN: 140865W

G. N. MANTRI & ASSOCIATES
FRN No. 140865W
CHARTERED ACCOUNTANTS

Arpit Chudiwale
Partner
M.No. 161501
Place: Pune

Date: 06/12/2025

UDIN: 26161501AXQZPO9407

INSANEISTIC DIGITAL PRIVATE LIMITED

BALANCE SHEET rounded off to nearest Hundred

Sr.No.	Particulars	Note	As at 31st Mar 2024	As at 31st March 2024
I.	**EQUITY AND LIABILITIES**			
1	**Shareholders' Funds**			
	(a) Share Capital	**3**	**1,000.00**	1000.00
	(b) Reserves and Surplus	**4**	**497.72**	342.72
			1,497.72	**1342.72**
2	**Non-Current Liabilities**			
	(a) Long-Term Borrowings	**5**	**17,400.00**	20950.00
	(b) Other Non Current Liabilities			-
			17400.00	**20950.00**
3	**Current Liabilities**			
	(a) Short-Term Borrowings	**6**		-
	(b) Trade Payables			
	a. Total outstanding dues of micro enterprises and small enterprises			-
	b. Total outstanding dues of creditors other than micro enterprises and small enterprises.	**7**	**2,000.04**	2000.04
	(c) Other Current Liabilities	**8**	-	100.41
	(d) Short-Term Provisions	**9**	**1,189.92**	2744.10
			3189.96	**4844.55**
	Total............		**22087.69**	**27137.27**
II.	**ASSETS**			
1	**Non-Current Assets**			
	(a) Property, Plant and Equipment's	**10**	**10,000.00**	10000.00
	(b) Non Curmet Investment	**11**		-
	(c) Deferred Tax Assets	**12**		-
	(d) Long Term Advances	**13**		-
			10000.00	**10000.00**
2	**Current Assets**			
	(a) Inventories	**14**		-
	(b) Trade receivables		7020.00	7020.00
	(c) Cash and Cash Equivalents	**15**	**1457.69**	3337.27
	(d) Short-Term Loans and Advances	**16**	**2830.00**	6000.00
	(e) Other Current Assets	**17**	**780.00**	780.00
			12087.69	**17137.27**
	Total............		**22087.69**	**27137.27**

See accompanying notes to the financial statements 1 to 37

As per our report on even date

For and On Behalf of the Board of Directors of

For G N Mantri and Associates
Chartered Accountants
FRN: 140865W

Milind Inamdar
Director
Din No : 03075794

Sagar Sanghvi
Director
Din No: 03064545

Arpit Chudiwale
Partner
M.NO. 161501
Date: 26.09.2025
UDIN:

INSANEISTIC DIGITAL PRIVATE LIMITED

PROFIT AND LOSS ACCOUNT rounded off to nearest Hundred

	Particulars	Note.	As at 31st March 2025	As at 31st March 2024
I	Revenue from operations	18	567.20	25870.49
II	Other income	19		-
III	**Total Revenue**		**567.20**	**25870.49**
IV	**Expenses:**			
	Cost of Material Consumed	20	-	-
	Research and Development Expenses	21	-	-
	Employee benefits expense	22	240.00	18000.00
	Other expenses	23	100.00	7421.10
	Depreciation & Amortization	24	-	-
	Finance Cost	25	26.78	6.26
	Total Expenses		366.78	25427.36
v	**Profit Before Exceptional & Extraordinary Items & Tax (III-IV)**		200.42	443.13
VI	Exceptional Items			-
VII	**Profit before Extraordinary Items and Tax**		200.42	443.13
VIII	Extraordinary Items			-
IX	**Profit before tax**		200.42	443.13
X	**Tax expense:**			
	(1) Current tax		45.41	100.41
	(2) Deferred tax			
XI	**Profit /(Loss) for the period from continuing operations (IX-X)**		**155.00**	**342.72**
XII	Profit/(loss) from discontinuing operations			-
XIII	Tax expense of discontinuing operations			-
XIV	**Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)**		-	-
XV	**Profit (Loss) for the period (XI + XIV)**		155.00	342.72
XIV	Earnings per equity share:			
	(1) Basic		1.06	3.43
	(2) Diluted		-	-

See accompanying notes to the financial statements 1 to 37

As per our report on even date

For and On Behalf of the Board of Directors of

For G N Mantri and Associates
Chartered Accountants
FRN: 140865W

Milind Inamdar
Director
Din No : 03075794

Sagar Sanghvi
Director
Din No : 03064545

Arpit Chudiwale
Partner
M.NO. 161501
Date: 26.09.2025
UDIN:

INSANEISTIC DIGITAL PRIVATE LIMITED

STATEMENT OF CHANGE IN EQUITY

A. Equity Share Capital

As at 31t March 2025

Particulars	Balance as at 1st April 2024	Change During the Year 2024-25	Balance as at 31st March 2025	Change During the Year 2024-25	Balance as at 1st April 2025
1. Equity Share Capital	1,000	-	1,000		**1,000**

As at 31t March 2024

Particulars	Balance as at 9th Jun 2023	Change During the Year 2022-23	Balance as at 31st March 2023	Change During the Year 2023-24	Balance as at 1st April 2024
1. Equity Share Capital	-	-	-	1,000	**1,000**

B. Other Equity

As at 31t March 2025

Particulars	Balance as at 1st April, 2024	Total Comprehensive Income for the Year	Dividends	On Bonus Issue#	Others	Balance as at 31st March, 2025
Share Application Money	-	-	-	-	-	-
Share Call Money Account	-	-	-	-	-	-
RESERVE & SURPLUS	342.72	155.00	-	-	-	**498**
Securities Premium	-	-	-	-	-	-
Retained Earning	-	-			-	-
Capital Reserve		-				-
Other Comprehensive Income	-	-	-	-	-	-
Total	**342.72**	**155.00**	-	-	-	**497.72**

As at 31t March 2024

Particulars	Balance as at 1st April, 2023	Total Comprehensive Income for the Year	Dividends	On Bonus Issue#	Others	Balance as at 31st March, 2024
Share Application Money	-	-	-	-	-	-
Share Call Money Account	-	-	-	-	-	-
RESERVE & SURPLUS	-	342.72	-	-	-	**343**
Securities Premium	-	-	-	-	-	-
Retained Earning	342.72	-			-	**342.72**
Capital Reserve		-				-
Other Comprehensive Income	-	-	-	-	-	-
Total	**342.72**	**342.72**	-	-	-	**685.44**

For and On Behalf of the Board of Directors of

For G N Mantri and Associates
Chartered Accountants
FRN: 140865W

Milind Inamdar
Director
Din No : 03075794

Sagar Sanghvi
Director
Din No: 03064545

Arpit Chandiwala
Partner
M.No. 161501
Date: 26.09.2025
UDIN:

INSANEISTIC DIGITAL PRIVATE LIMITED

NOTE 3: SHARE CAPITAL

Particulars	31-Mar-25	31-Mar-24
Authorized Shares	5,000.00	5,000.00
5000 Equity Shares of Rs. 100 each		
Issued, Subscribed & Paid up Shares		
1000- Equity Shares of Rs. 100 each fully paid	1,000.00	1,000.00
Total Issued Subscribed & Paid up Shares	**1,000.00**	**1,000.00**

NOTE 3.a Reconciliation of the shares outstanding at the beginning and at the end of reporting period

Particulars	31-Mar-25		31-Mar-24	
	Number	Amount	Number	Amount
Shares o/s at the beginning	-	-	-	-
Shares Issued during the year	1,000	1,000	1,000	100
Shares bought back during year	-	-	-	-
Shares o/s at the end of the year	**1,000**	**1,000**	**1,000**	**100**

NOTE 3.b Terms / rights attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10 per shares. Each Holder of one Share is entitled to one vote per shares.

In The event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company. The distribution of Dividend & Assets at the time of liquidation will be in the portion to the number of equity shares held by the share holders.

NOTE 3.c Details of the shareholders holding more than 5% shares in company

Particulars	31-Mar-25		31-Mar-24	
	Numbers	Percentage	Numbers	Percentage
Mr Sagar Sanghvi	500	50.00%	500	50.00%
Mr Milind Inamdar	500	50.00%	500	50.00%
Total	**1,000**	**100%**	**1,000**	**100%**

As Per records of the company, including its register of the shareholders / members and other declarations received from Directors regarding beneficial interest the above share holding represent both legal and beneficial ownership of shares.

INSANEISTIC DIGITAL PRIVATE LIMITED

Note 3.d. Disclosure regards class of shares, Bonus Shares for the Last 5 Years

No Equity shares were bought back by the company during the Last 5 years.

Note 3.e. Calls Unpaid
All the shares are fully called up & paid up of Rs. 10 each.

Note 3.f. Shares held by holding company and / or their subsidiaries / associates
As per the disclosure mentioned in Point II, no such clause applies to the Company.

NOTE 4: RESERVE & SURPLUS

Particulars	31-Mar-25	31-Mar-24
II) Profit and Loss Account		
a] Opening balance as per Last Balance Sheet	**342.72**	-
b] **Add:** Net Profit after tax transferred from statement of Profit and Loss Account	**155.00**	342.72
c] **Amount Available for Appropriation** [a+b]	497.72	342.72
d] **Less : Appropriation:**		
e] **Closing Balance of Profit & Loss Account** [c-d]	497.72	342.72
Total Reserve & Surplus	**497.72**	**342.72**

NOTE 5 :LONG TERM BORROWINGS

Particulars	31-Mar-25	31-Mar-24
Non Current Borrowings (Secured)	rounded off to nearest Hundred	
a. Term Loans from Bank		-
Less : Current matuarities of long term loan disclosed under the head "other current liabilities"		-
	-	-
b. Usecured Loan Term Borrowings		
Usecured Loan from Directors	**17,400.00**	20950.00
Total Long Term Borrowings	**17,400.00**	**20950.00**

NOTE 5.a Term & Condition of Long Term Borrowings

a) Nature of Loan : Business loan form NBFCs and Banks

b) Repayment Terms : Equal monthly installment of Rs. 0000Lakhs.

c) Secured By : Personal property of Directors & Machineries of company

d) Period Of Default : Nil

e) Both director of company have provided their personal guarantee for loan facility.

INSANEISTIC DIGITAL PRIVATE LIMITED

NOTE 6 :SHORT TERM BORROWINGS

rounded off to nearest Hundred

Particulars	31-Mar-25	31-Mar-24
a. Secured short term Loan From Bank		-
Total Short Term Borrowings	-	-

NOTE 7 :TRADE PAYABLE

Particulars	31-Mar-25	31-Mar-24
(i) Total outstanding dues of micro, smalland medium enterprises		
(ii) Total outstanding dues of creditorsother than micro, small and medium enterprises	2000.04	2000.04
Total Trade Payable	**2000.04**	**2000.04**

NOTE 8.a The Company has sent out the confirmations during the year to all the creditors requesting them to confirm whether they are covered under the Micro, Small and Medium Enterprises Development Act, 2006. The Company has not received any replies from its suppliers. In Management's view, the impact of any interest that may be payable (in accordance with the provisions of the Micro, Small and Medium Enterprises Development Act, 2006) on delayed payments to its micro or small suppliers is not expected to be significant.

NOTE 8 : OTHER CURRENT LIABILITIES

Particulars	31-Mar-25	31-Mar-24
a. Statutory Dues		
Professional Tax		-
Tax Deducted At Source		-
Income Tax Payable	**145.82**	100.41
b. Current maturities of long term loan disclosed under Long term borrowings		-
Total Other Current Liabilities	**145.82**	**100.41**

NOTE 9 : SHORT TERM PROVISIONS

Particulars	31-Mar-25	31-Mar-24
Audit Fees Payable	**300.00**	200.00
Professional Fees Payable		1800.00
Other Provision	**889.92**	744.10
Total Short Term Provision	**1189.92**	**2744.10**

INSANEISTIC DIGITAL PRIVATE LIMITED

NOTE 12: NON CURRENT INVESTMENTS

Particulars	31-Mar-25	31-Mar-24
i. Investment in Equity Instrument		
	-	-
Total Non Current Investment	-	-

NOTE 13: LONG TERM ADVANCES

Particulars	31-Mar-25	31-Mar-24
i. Security Deposits (Unsecured & Considered Good)		
Deposit For Rent	-	-
Total Long Term loan & Advances	-	-

NOTE 14: INVENTORIES

Particulars	31-Mar-25	31-Mar-24
a. Raw Materials, components & Stock in process	-	-
(Valued at Cost Or Market Price Whichever Is Lower)		
Total Inventories	-	-

NOTE 15: CASH AND CASH EQUIVALENT

Particulars	31-Mar-25	31-Mar-24
a. Cash In Hand	**1,457.69**	890.49
b. Balance With Banks		2446.78
	1457.69	3337.27
B. Other Bank Balances		
a. Bank deposits with more than 12 months maturity		
Total Cash and Cash Equivalent	**1457.69**	**3337.27**

INSANEISTIC DIGITAL PRIVATE LIMITED

NOTE 16: SHORT TERM LOAN & ADVANCES

Particulars	31-Mar-25	31-Mar-24
Unsecured, Considered good unless otherwise stated		
Jayesh Kabra	2830.00	6000.00
		-
Total Short Term loan & Advances	**2830.00**	**6000.00**

NOTE 17: OTHER CURRENT ASSETS

Particulars	31-Mar-25	31-Mar-24
a. Balance With Tax Authorities		
Tax Deducted at Source	780.00	780.00
		-
Balance with Income Tax	**780.00**	**780.00**
ii. Goods & Service Tax (ITC Balance)		-
Total Other Current Assets	**780.00**	**780.00**

NOTE 18: REVENUE FROM OPERATIONS

Particulars	31-Mar-25	31-Mar-24
Sales of Services	567.20	25870.49
Total Revenue from operations	**567.20**	**25870.49**

NOTE 19: OTHER INCOME

Particulars	31-Mar-25	31-Mar-24
Interest received		-
Total Other income	-	-

INSANEISTIC DIGITAL PRIVATE LIMITED

NOTE 20: COST OF MATERIAL CONSUMED

Particulars	31-Mar-25	31-Mar-24
Purchase of Raw Materials		-
Opening Balance of Raw Materials		-
Less : Closing Balance of Raw Materials		-
Total Cost of Material Consumed	-	-

NOTE 21: RESEARCH & DEVELOPMENT EXPENSES

Particulars	31-Mar-25	31-Mar-24
Employee Cost (Salaries & Wages)	-	-
Consumables	-	-
Electricity Expenses	-	-
Staff Welfare	-	-
Total Research and Development Expenses	-	-

NOTE 22: EMPLOYEE BENEFIT EXPENSES

Particulars	31-Mar-25	31-Mar-24
Employee Cost (Salaries & Wages)	240.00	18000.00
Staff Welfare		-
Total Employee Benefit Expenses	240.00	18000.00

NOTE 23: OTHER EXPENSES

Particulars	31-Mar-25	31-Mar-24
Account Writing Charges	0.00	600.00
Office Expenses	0.00	999.10
Audit Fees	100.00	200.00
Rent Paid	0.00	2400.00
Sales Pramotion Exps	0.00	3170.00
MCA Fees Expenses	0.00	52.00
Total Other Expenses	100.00	7421.10

INSANEISTIC DIGITAL PRIVATE LIMITED

NOTE 24: DEPRECIATION & AMORTIZATION EXPENSES

Particulars	31-Mar-25	31-Mar-24
Depreciation on Tangible Assets (Refer Note 10)	-	-
Total Depreciation & Amortization Expenses	-	-

NOTE 25: FINANCE COST

Particulars	31-Mar-25	31-Mar-24
Bank Charges	26.78	6.26
Total Finance Cost	**26.78**	**6.26**

NOTE 26 : COMMITMENTS AND CONTINGENT LIABILITIES:

Capital Commitments: Rs Nil (previous year Rs Nil)

Contingent liabilities: - Rs Nil (previous year Rs Nil)

NOTE 27 : EXPENSES & INCOME IN FOREIGN CURRENCY : NIL

NOTE 28 : CIF VALUE OF IMPORT : NIL

NOTE 29: EARNING PER SHARE

I. Basic Earning Per Share

Sr No	Particulars	31-Mar-24	31-Mar-24
i	Net Profit/(Loss) for the period	-	-
ii	Weighted Average No. of Equity Shares O/S	-	-
iii	Basic Earning Per Share (i/ii)	-	-

Note 10 : Property plant & Equipments

rounded off to nearest Hundred

Sr. No.	Particulars	Rate	Gross Block			Depreciation			Net block	
			As at 1st April , 2024	Additions	As at March 31, 2025	As at 1st April , 2024	Depreciation for the year	As at March 31, 2025	As at March 31, 2025	As at March 31, 2024
1	Computer									-
2	Furniture	25.69%		-	-		-	-		-
3	Office equipment									-
4	Plant & Machinery	18.10%	-	-	-	-	-	-		-
5	Vehicle	31.25%	-	-	-	-	-	-		-
6	Software		10,000	0.00	10,000	-	-	-	10,000	10,000
7	Land									-
	Gross Total		**10,000**	**0.00**	**100.00**	**-**	**-**	**-**	**10,000**	**10000.00**

Sr. No.	Particulars	Rate	Gross Block			Depreciation			Net block	
			As at 9 Jan , 2023	Additions	As at March 31, 2024	As at 9 Jan , 2023	Depreciation for the year	As at March 31, 2024		As at March 31, 2024
1	Computer									-
2	Furniture	25.69%		-	-		-	-		-
3	Office equipment									-
4	Plant & Machinery	18.10%	-	-	-	-	-	-		-
5	Vehicle	31.25%	-	-	-	-	-	-		-
6	Software			10000.00	10000.00	-	-	-		10000.00
7	Land									-
	Gross Total		**-**	**10000.00**	**10000.00**	**-**	**-**	**-**	**-**	**10000.00**

INSANEISTIC DIGITAL PRIVATE LIMITED

NOTE 36 : ADDITIONAL REGULATORY INFORMATION

1 The company has used the borrowings from banks and financial institutions for the specific purpose for which they were taken at the balance sheet date.

2 In the opinion of the board, all Property, Plant & Equipment and Non-Current Investments have a value on realization in the ordinary course of business at lease equal to the amounts at which they are stated.

3 Title deeds of all Immovable Properties disclosed in the Financial Statements under Note 11 are held in the name of the Company.

4 As at reporting date, the were no loans and advances outstanding in the Books of Accounts, in the nature of loans granted to Promoters, Directors, KMP & Other related parties (defined under Companies Act, 2013) requiring disclosures in the Financial Statements.

5 As at reporting date and during the period, no proceedings were initiated or pending against the company for holding any Benami Properties under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

6 To the best of the knowledge of the management, the Company has not entered into any transactions with Companies Struck Off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

7 As at reporting date, there are no charges or satisfaction pending to be registered with the Registrar of Companies beyond the statutory period.

8 As at reporting date, the Company did not have any subsidiary company, and consequently is not required to comply nor report in the Financial Statements, under the provisions of clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.

9 **Accounting Ratios**

Sr.No	Ratio	Numerator	Denominator		FY 2023-2024	% Variance
1	Current Ratio	Current assets	Current liabilities		3.54	100.00%
2	Debt-equity Ratio	Debt	Share Holders Fund		15.60	100.00%
3	Debt service coverage Ratio	EMI Paid	EBID		-	0.00%
4	Return on equity Ratio	Net profit after tax	Shareholder's equity		0.26	100.00%
5	Inventory turnover Ratio	Turnover	Average Inventory		-	0.00%
6	Trade receivables turnover Ratio	Turnover	Average Trade Receivable		-	0.00%
7	Trade payables turnover Ratio	Total Purchase	Average Trade Payable		-	0.00%
8	Net capital turnover Ratio	Turnover	Capital Invested		19.27	100.00%
9	Net profit Ratio	Net Profit fter tax	Revenue		1.32%	100.00%
10	Return on capital employed	Earning before interest and tax	Capital employed		0.33	100.00%
11	Return on investment	Income of Investment	Total Investment		-	0%

Reason for variance more than 25%

i] Variance in Current ration / Trade receivable / Capital Turnover ratio / Net profit ration is due to Company

ii] Variance in return on equity ratio / Net capital turnover ratio / return on capital ratio is due to

Input for Ratio analysis

Sr No	Particulars	2024-25	2023-24
1	**Current Ratio**	**3.79**	**3.54**
	Current assets	12,087.69	17,13,727.30
	Current liabilities	3,189.96	4,84,455.24

Sr No	Particulars	2024-25	2023-24
2	**Debt-equity Ratio**	**0.12**	**15.60**
	Debt	174.00	20,950.00
	equity	1,497.72	1,342.72
3	**Debt Service Coverage Ratio**	-	-
	EMI Paid Dring the Year	-	-
	EBID (Cash Accruels)	18,178.56	34,897.60
4	**Return on Equity Ratio**	**0.10**	**0.26**
	Net profit after tax	155.00	342.72
	Shareholder's equity	1,497.72	1,342.72
5	**Inventory turnover Ratio**	-	-
	Sales	567.20	25,870.49
	Average Inventory	-	-
	Opening Inventory	-	-
	Closing Inventory	-	-
6	**Trade Receivable turnover Ratio**		
	Sales	567.20	25,870.49
	Average trade Receivable	7,020.00	3,510.00
	Opening Debtors	7,020.00	-
	Closing Debtors	7,020.00	7,020.00
7	**Trade payables turnover Ratio**		-
	Purchase		-
	Average trade payables	2,050.25	1,050.23
	Opening Creditors	2,100.45	-
	Closing Creditors	2000.04	2100.45
8	**Net Capital Turnover Ratio**	**0.38**	**19.27**
	Net Capital	1,497.72	1,342.72
	Turnover	567.20	25,870.49
9	**Net profit Ratio**	**27.33%**	**1.32%**
	Net Profit After Tax	155.00	342.72
	Turnover	567.20	25,870.49
10	**Return on capital employed**	**0.15**	**0.33**
	EBIT	227.20	449.39
	Capital employed (Equity + Debt)	1,497.72	1,342.72
11	**Net capital Turnover Ratio**	**0.38**	**19.27**
	Net sales	567.20	25,870.49
	Net Capital	1,497.72	1,342.72

10 During the reporting period, there were no schemes of arrangements covered under section 230 to 237 of Companies Act, 2013 requiring any disclosures in the Financial Statements.

11 During the reporting period, the Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds), to any other persons or entities, including foreign entities (collectively referred to as "Intermediaries"), with the understanding that such Intermediaries shall directly or indirectly invest/lend in other persons or entities identified by or on behalf of the Company, or provide any guarantee/security on behalf of the Company. Furthermore, the Company has not received any such amounts where the Company is an Intermediary to other persons or entities.

12 The Company has no transactions requiring disclosure in the books of accounts that have been surrendered or disclosed as income during the year in the tax assessments under Income Tax Act, 1961. Further, there are no items of previously unrecorded incomes and related assets requiring disclosure in the Financial Statements.

13 During the reporting period, the Company has not traded or invested in Crypto currency or Virtual Currency.

14 Trade Payables Ageing Schedule

rounded off to nearest Hundred

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 years	2-3 years	More than 3 yrs	
(i) MSME					-
(ii) Others		2,000	-	-	2000.04
(iii) Disputed dues - MSME					-
(iv) Disputed dues - Others					-

15 Trade Receivables Ageing Schedule

rounded off to nearest Hundred

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	
(i) Undisputed Trade Receivables – Considered Good	-	-	-	-	-
(ii) Undisputed Trade Receivables – Considered Doubtful		-	7,020	-	7,020
(iii) Disputed Trade Receivables Considered Good	-	-	-	-	-
(iv) Disputed Trade Receivables Considered Doubtful	-	-	-	-	-

Shareholding of Promoters

Shares held by promoters at the end of the year				% change during the year
Promoter name		No. of Shares	% Held	
1	Sagar Sanghvi	500	50.00%	0.00%
2	Milind Inamdar	500	50.00%	0.00%

NOTE 37: PREVIOUS YEAR FIGURES

The figures of the previous years have been regrouped / rearranged wherever necessary.

As Per Our report of even date
For G N Mantri and Associates
Chartered Accountants
FRN: 140865W

Arpit Chudiwale
Partner
M.No. 161501
Date: 26.09.2025
UDIN:

For and On Behalf of the Board of Directors of

Milind Inamdar
Director
Din No : 03075794

Sagar Sanghvi
Director
Din No: 03064545

INSANEISTIC DIGITAL PRIVATE LIMITED

NOTE 30: RELATED PARTY DISCLOSER (AS 18)

List of related Parties

a] Key Management Personnel

Sr No	Name	Designation
1	Milind Inamdar	Director
2	Sagar Sanghvi	Director

b] Other related parties with whom transactions have taken Place

Transaction with Related Parties -rounded off to nearest Hundred

S No	Nature of Transaction	Value of Transaction		Amount Outstanding	
		31-Mar-24	31-Mar-24	31-Mar-25	31-Mar-24
A	**Issue of shares Capital**				
1	Sagar Sanghvi	500.00	500.00		-
2	Milind Inamdar	500.00	500.00		-
			-	-	-
B	**Unsecured Loan taken & Repaid Net Balance**				
1	Sagar Sanghvi	-		17,400.00	20950.00
	TOTAL	**1000.00**	**1000.00**	**17400.00**	**20950.00**

NOTE 31: DEFERRED TAX

During the year company has created deferred tax asset of Rs. 2370871/- on account of different rates of depreciation as per Income Tax Act 1961 and depreciation as debited in books of accounts as per Company's Act 2013.

INSANEISTIC DIGITAL PRIVATE LIMITED

NOTE 32: SEGMENT REPORTING

The Company at present is engaged in the business of manufacture and sale of plastic moults and dies which constitutes a single business segment. In view of above, primary and secondary reporting disclosures for business/ geographical segment as envisaged in AS –17 are not applicable to the Company

NOTE 33: AUDITORS REMUNERATION:

Sr No	Particulars	31-Mar-25	31-Mar-24
1	Company Audit Fees	50.00	100.00
2	Tax Audit Fees	50.00	100.00
3	Other Fees		
		100.00	**200.00**

NOTE 34: DETAILS OF RAW MATERIAL & COMPONENTS CONSUMED

Sr No	Particulars	31-Mar-25		31-Mar-24	
		%	Amount	%	Amount
1	Imported	-	-	-	-
2	Indigenous	-	-	-	-
			-		-

NOTE 35: DISCLOSURES UNDER SECTION 22 OF THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT 2006

Sr No	Particulars	31-Mar-25	31-Mar-24
i	Principal amount remaining unpaid to any supplier as at the end of the accounting year		
ii	Interest due thereon remaining unpaid to any supplier as at the end of the accounting		
iii	The amount of interest paid along with the amounts of the payment made to the		
iv	The amount of interest due and payable for the year		
v	The amount of interest accrued and remaining unpaid at the end of the accounting year		
vi	The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid		

NOTE 37: PREVIOUS YEAR FIGURES

The figures of the previous years have been regrouped / rearranged wherever necessary.

As Per Our report of even date
For G N Mantri and Associates
Chartered Accountants
FRN: 140865W

Arpit Chudiwale
Partner
M.No. 161501
Date: 26.09.2025
UDIN:

For and On Behalf of the Board of Directors of

Milind Inamdar
Director
DIN No 03075794

Sagar Sanghvi
Director
DIN No 03064545