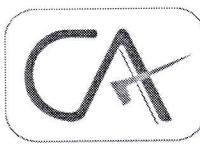


**ANDROS & CO.**

**Chartered Accountants**



901 , 9<sup>th</sup> floor , Tower 1  
Pearls Omaxe , Plot B-1  
Netaji Subhash Place (NSP) ,  
Pitampura , New Delhi 110034  
Email: cabhavukgarg@gmail.com  
Phone : 47060901 , 9560438787

## **Independent Auditor's Report**

**To the Members of  
PURPLE WAVE INFOCOM LIMITED  
MNG Tower , plot 1 & 2 , pocket A-2 , 1<sup>st</sup> floor , Sec 17 , Dwarka , Delhi 110078**

**CIN : U72300DL2007PLC170537**

### **Report on the audit of standalone Financial Statements**

#### **Opinion**

We have audited the accompanying Standalone financial statements of **PURPLE WAVE INFOCOM LIMITED** ("the Company") which comprises the Balance Sheet as at 30<sup>TH</sup> JUNE 2025, the Statement of Profit and Loss and the statement of cash flow for the period ended 30<sup>TH</sup> JUNE 2025, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information .

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 30<sup>TH</sup> JUNE 2025, and its profit and its cash flow for the period ended on that date.



### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the 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 .

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

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



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

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.

#### **Responsibility of Management for the Standalone Financial Statements**

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern



and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

#### **Auditor's Responsibility for the Audit of the Financial Statements**

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.

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

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



we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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

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

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



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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone 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.

#### **Report on Other Legal and Regulatory Requirements**

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure 'A'** statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable

As required by Section 143 (3) of the Act, we report that:

1. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the accompanying financial statements .



2. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
3. The Balance Sheet, the Statement of Profit and Loss and its cash flows dealt with by this Report are in agreement with the books of account.
4. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
5. On the basis of the written representations received from the directors as on 30<sup>th</sup> June 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 30<sup>th</sup> June 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
6. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in '**Annexure B**'.
7. In our opinion, the managerial remuneration for the period ended 30<sup>th</sup> June 2025, has been paid/provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act.
8. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - (i) The Company does not have any pending litigations which would impact its financial position.



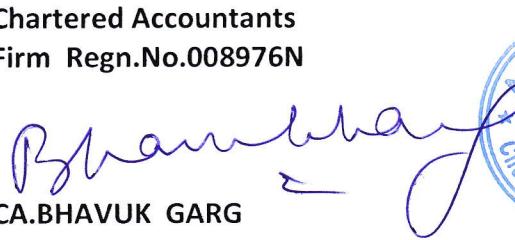
- (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the period ended 30.06.2025.
- (iv)
  - (a) The management has represented that, to the best of its knowledge and belief, 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 person(s) or entity(ies), including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  - (b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Parties (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
  - (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under sub clause (a) and (b) above, contain any material misstatements.
- (v) No dividend has been declared or paid during the period under audit by the company.



(vi) Based on our examination, which included test checks, we observed that the company has used accounting software BUSY for maintaining its books of account which has a feature for recording an audit trail (edit log), and we found that the audit trail feature was operating effectively during the reporting period for all relevant transactions recorded in the software.

For ANDROS & CO.  
Chartered Accountants  
Firm Regn.No.008976N

CA.BHAVUK GARG  
Partner  
M. No. 502310



Andros & Co.  
New Delhi  
Chartered Accountants

Place: New Delhi  
Date: 15.10.2025

25502310-BMGU08-4720

**"Annexure A" to the Independent Auditor's Report of even date on the Financial Statements of PURPLE WAVE INFOCOM LIMITED**

(i) (a) (A) the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) the company does not have any intangible assets during the reporting period , hence reporting under this clause is not applicable .

(b) these Property, Plant and Equipment has been physically verified by the management at reasonable intervals; and no material discrepancies were noticed on such verification ;

(c) No immovable properties held in the name of the company,

(d) the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the period under audit concerned ;

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

(ii) (a) the physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management is appropriate; No discrepancies of 10% or more in the aggregate for each class of inventory were noticed ;

(b) the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets . The quarterly returns or statements as filed by the company with banks are in agreement with the books of accounts .



(iii) During the period under audit the company has not made investments in, nor provided any guarantee or security nor granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties .

(iv) In respect of loans, investments, guarantees, and security, the provisions of sections 185 and 186 of the Companies Act have been complied with .

(v) No deposits has been accepted by the company .

(vi) The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act .

(vii) (a) the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities .

(b) there are no statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute .

(viii) There is no transaction which has not recorded in the books of account and have been surrendered or disclosed as income during the period under audit in the tax assessments under the Income Tax Act, 1961 (43 of 1961)

(ix) (a) the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender .



- (b) the company has not been declared willful defaulter by any bank or financial institution or other lender;
- (c) the term loans were applied for the purpose for which the loans were obtained ,
- (d) the funds raised on short term basis have not been utilized for long term purposes;
- (e) the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,
- (f) the company has not raised loans during the period under audit on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

- (x)
  - (a) No moneys has been raised by way of initial public offer or further public offer (including debt instruments) during the period under audit .
  - (b) the company has not made any preferential or private placement of shares during the period under audit .
- (xi)
  - (a) No fraud by the company nor any fraud on the company has been noticed or reported during the period under audit .
  - (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
  - (c) No whistle-blower complaints has been received during the period under audit by the company.



(xii) This clause not applicable as company is not a Nidhi Company .

(xiii) all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been duly disclosed in the financial statements, etc., as required by the applicable accounting standards;

(xiv) This clause not applicable as company does not qualify for internal audit system adherence .

(xv) the company has not entered into any non-cash transactions with directors or persons connected with him;

(xvi) (a) This clause not applicable as company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) .  
(b) the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;  
(c) the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.  
(d) This clause is not applicable.

(xvii) the company has not incurred cash losses in the financial period under audit and in the immediately preceding financial period under audit .

(xviii) there has been no resignation of the statutory auditors during the period under audit ,



(xix) on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one period under audit from the balance sheet date;

(xx) the CSR committee has been formed , which will , suggest spending of amount for CSR activities by the end of this period under audit ending on 31.03.2025 .

(xxi) this clause is not applicable , as no qualifications or adverse remarks by the respective auditors in CARO reports has been given in other group companies .

**For ANDROS & CO.**  
**Chartered Accountants**  
**Firm Regn.No.008976N**

CA.BHAVUK GARG  
Partner  
M. No. 502310

25502310-BMGU08-4720



**Place: New Delhi**  
**Date: 15.10.2025**

**"Annexure B" to the Independent Auditor's Report of even date on the Financial Statements of PURPLE WAVE INFOCOM LIMITED**

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **PURPLE WAVE INFOCOM LIMITED** ("the Company") as of 30<sup>th</sup> june 2025 in conjunction with our audit of the financial statements of the Company for the period under audit ended on that date.

**Management's Responsibility for Internal Financial Controls**

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

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be



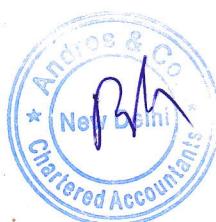
prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

### **Meaning of Internal Financial Controls Over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial



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

### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

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

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 30<sup>th</sup> june 2025, based on the internal



control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For ANDROS & CO.  
Chartered Accountants  
Firm Regn.No.008976N

CA.BHAVUK GARG  
Partner  
M. No. 502310

25502310-BMGV08-4720



Place: New Delhi  
Date: 15.10.2025

**PURPLE WAVE INFOCOM LIMITED**  
**Formerly Known as PURPLE WAVE INFOCOM PRIVATE LIMITED**  
MNG TOWER, PLOT NO. 1 & 2 POCKET A-2, 1st FLOOR, SECTOR-17, DWARKA NEW DELHI - 110078  
CIN: U72300DL2007PLC170537  
BALANCE SHEET AS AT 30.06.2025

(figures in RS)

Particulars	Note No	as at 30th June 2025	as at 31st March 2025
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's funds</b>			
(a) Share capital	2	6,75,00,000	6,75,00,000
(b) Reserve and Surplus	3	14,04,05,283	10,45,49,850
<b>(2) Non-current liabilities</b>			
(a) Long-term borrowings	4	64,03,199	69,05,472
(b) Deferred tax liabilities (net)	5	-	-
(c) Other Long-term liabilities	6	-	-
(d) Long term Provisions	7	-	-
<b>(3) Current liabilities</b>			
(a) Short term borrowings	8	14,26,58,979	14,04,25,538
(b) Trade payables	9	32,02,63,846	17,21,23,453
(c) Other current liabilities	10	1,81,94,960	3,71,40,220
(d) Short-term provisions	11	1,89,40,502	3,22,90,050
<b>Total</b>		<b>71,43,66,769</b>	<b>56,09,34,583</b>
<b>II. Assets</b>			
<b>(1) Non-current assets</b>			
(a) Property, plant and equipment and Intangible assets			
(i) Property, plant and equipment	12	91,55,087	99,10,836
(ii) Intangible assets	13	-	-
(iii) Capital work in progress	14	-	-
(iv) Intangible assets under development	15	-	-
(b) Non-current investments	16	-	-
(c) Deferred tax assets (net)	17	18,47,438	17,93,545
(d) Long term loans and advances	18	-	-
(e) Other Non-current assets	19	9,78,000	9,78,000
<b>Total</b>		<b>71,43,66,769</b>	<b>56,09,34,583</b>

Significant accounting policies

1

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date annexed  
For ANDROS & CO.

Chartered Accountants  
ICAI FRN 0008976N

CA BHAVUK GARG

PARTNER

M.No.: 502310

Date:- 15-10-2025  
Place:- NEW DELHI



FOR PURPLE WAVE INFOCOM LTD

Manoj Kumar Singh  
Managing Director  
DIN : 00036674

Sandhya Singh  
Whole Time Director  
DIN : 01238745

Afaque Ahmad  
CFO

Shauarya Jitendra Somani  
CEO

Shivani Gupta  
CS  
M.No. A-56157

**PURPLE WAVE INFOCOM LIMITED**  
**Formerly Known as PURPLE WAVE INFOCOM PRIVATE LIMITED**  
MNG TOWER, PLOT NO. 1 & 2 POCKET A-2, 1st FLOOR, SECTOR-17, DWARKA NEW DELHI - 110078  
- CIN: U72300DL2007PLC170537  
PROFIT AND LOSS STATEMENT FOR THE 3 MONTHS ENDED 30.06.2025

(figures in RS)

	Particulars	Refer Note No.	For the 3 months ended 30th June 2025	For the year ended 31st March 2025
I.	Revenue from Operations	26	36,10,08,491	1,27,74,63,911
II.	Other Incomes	27	2,39,836	7,12,821
III.	<b>Total Income (I + II)</b>		<b>36,12,48,327</b>	<b>1,27,81,76,732</b>
IV.	Expenses:			
	Purchases		31,63,90,984	1,03,88,89,339
	Direct expenses	28	64,98,658	2,83,86,298
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	29	-4,31,37,962	-4,59,79,157
	Employee benefits expense	30	1,80,89,180	7,16,58,757
	Finance costs	31	34,64,399	1,45,42,587
	Depreciation and amortization expense		8,64,733	35,76,096
	Other expenses	32	1,12,35,782	4,43,26,890
	<b>Total expenses</b>		<b>31,34,05,773</b>	<b>1,15,54,00,810</b>
V.	Profit before exceptional and extraordinary items and tax (III-IV)		4,78,42,554	12,27,75,922
VI.	Exceptional items			
VII.	<b>Profit before extraordinary items and tax (V - VI)</b>		<b>4,78,42,554</b>	<b>12,27,75,922</b>
VIII.	Extraordinary Items			
IX.	<b>Profit before tax (VII- VIII)</b>		<b>4,78,42,554</b>	<b>12,27,75,922</b>
X.	Tax expense:			
	(1) Current tax		1,20,41,014	3,22,90,050
	(2) Deferred tax		-53,893	-1,37,577
XI.	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>		<b>3,58,55,433</b>	<b>9,06,23,449</b>
XII.	Profit/(loss) from discontinuing operations			
XIII.	Tax expense of discontinuing operations			
XIV.	<b>Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>			
XV.	<b>Profit / (Loss) for the period (XI + XIV)</b>		<b>3,58,55,433</b>	<b>9,06,23,449</b>
XVI.	Earnings per equity share:			
	(1) Basic		5.31	13.43
	(2) Diluted		5.31	13.43

Significant accounting policies

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date annexed  
For ANDROS & CO.

Chartered Accountants  
ICAI FRN 0008976N

CA BHAVUK GARG  
PARTNER  
M.No.: 502310

Date:- 15-10-2025  
Place:- NEW DELHI

25502310-BMGU0Q-4720



FOR PURPLE WAVE INFOCOM LTD

Manoj Kumar Singh  
Managing Director  
DIN : 00036674

Sandhya Singh  
Whole Time Director  
DIN : 01238745

Aafaqu Ahmad  
CFO

Shauarya Jitendra Somani  
CEO

Shivani Gupta  
CS  
M.No.A-56157



PURPLE WAVE INFOCOM LIMITED

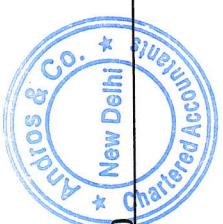
Formerly Known as PURPLE WAVE INFOCOM PRIVATE LIMITED  
MNG TOWER, PLOT NO. 1 & 2 POCKET A-2, 1st FLOOR, SECTOR-17, DWARKA NEW DELHI - 110078

**Cash Flow Statement for the year ended 30th June 2025**

Particulars	For the year ended 30 June 2025			For the year ended 31 March 2025		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A. Cash flow from operating activities</b>						
Net profit/(loss) before tax		4,78,42,554				12,27,75,922
<i>Adjustments for:</i>						
Depreciation	8,64,733			35,76,096		
Finance Cost	34,64,399			1,45,42,587		
		43,29,132				1,81,18,683
Operating profit/(loss) before working capital changes		5,21,71,685				14,08,94,605
<i>Changes in working capital</i>						
<i>Adjustments for (increase)/decrease in operating assets:</i>						
Inventories	-4,31,37,962			-4,59,79,157		
Trade Receivables	-14,22,06,567			-13,60,78,539		
Short-term loans & advances	1,51,40,457			-1,00,47,094		
Other Current Assets	2,76,385	0		-47,659	0	
<i>Adjustments for (increase)/decrease in operating liabilities:</i>						
Trade Payables	14,81,40,393			6,88,22,623		
Other current liabilities	-1,89,45,260			1,70,45,873		
Short term provision	-1,33,49,548			1,33,73,700		
Cash generated from operations						-9,29,10,253
Net income tax (paid) / refunds						4,79,84,352
						-3,22,90,050
<b>Net Cash flow from/(used in) operating activities (A)</b>		<b>-1,39,51,429</b>				<b>1,56,94,302</b>
<b>B. Cash flow from investing activities</b>						
Capital expenditure on fixed assets	-1,08,984			-68,84,043		
Change in authorise capital fees	0			-7,20,000		
						-76,04,043
<b>Net Cash flow from/(used in) investing activities (B)</b>		<b>-1,08,984</b>				<b>-76,04,043</b>



*John*  
John



C. Cash flow from financing activities				
Net increase / (decrease) in working capital borrowings	22,33,441		3,44,22,523	
Receipt/Payment from Short term borrowings	-5,02,273		26,05,388	
Receipt/Payment from Long term borrowings		-17,33,231	-1,45,42,587	
Finance Cost	-34,64,399			2,24,85,324
<b>Net Cash flow from/(used in) financing activities (C)</b>		<b>-17,33,231</b>		<b>2,24,85,324</b>

Net increase / (decrease) in Cash and cash equivalents (A+B+C)				
Cash and cash equivalents at the beginning of the year			-1,57,93,645	
<b>Cash and cash equivalents at the end of the year</b>			<b>3,05,75,583</b>	
			3,72,28,286	66,52,702
			2,14,34,640	3,72,28,285
Comprises:				
(i) Cash on hand			2,35,519	
(ii) Balance with banks			2,68,13,215	
In current accounts				
(iii) Balance with banks			93,56,135	
In Term Deposits				
<b>Cash and cash equivalents at the end of the year [Refer to Note 23]</b>			<b>2,74,221</b>	
<b>See accompanying notes forming part of the financial statements</b>				
			1,18,04,284	1,01,79,550
			2,14,34,640	3,72,28,285
				0

In terms of our report attached

As per our report of even date annexed

For ANDROS & CO.

Chartered Accountants

ICAI FRN 0008976N

*Bhawuk Garg*  
CA BHAVUK GARG  
PARTNER  
M.No.: 502310  
Date:- 15-10-2025  
Place:- NEW DELHI

FOR PURPLE WAVE INFOCOM LTD

*Manoj Kumar Singh*

Managing Director

DIN : 00036674

*Sandhya Singh*

Whole Time Director

DIN : 01238745



*Aafaqu Ahmad*  
Aafaqu Ahmad  
CFO

M.No.A-56157

25502310-BMGU0Q-4720

*Shaurya Jitendra Soman*  
Shaurya Jitendra Soman  
CEO



**PURPLE WAVE INFOCOM LIMITED**

**Notes Forming Part of Balance Sheet**

**Note 2 :- Share capital**

Share Capital	As at 30TH June 2025		As at 31 March 2025	
	Number	Amt (Rs)	Number	Amt (Rs)
<b>Authorised Share Capital</b>				
Divided into 1,00,00,000/- Eq. Shares of Rs. 10/- each)	1,00,00,000	10,00,00,000	1,00,00,000	10,00,00,000
<b>Issued, Subscribed &amp; Paid up Share Capital</b>				
(Total 67,50,000/- Eq. Shares of Rs. 10 each fully paid up )	67,50,000	6,75,00,000	67,50,000	6,75,00,000
<b>Total</b>	67,50,000	6,75,00,000	67,50,000	6,75,00,000

List of shareholders holding more than 5% shares

Particular	As at 30TH June 2025		As at 31 March 2025	
	No. of shares	%	No. of shares	%
<b>Name of shareholders</b>				
Manoj Kumar Singh	63,61,938	94.25	63,61,938	94.25
Sandhya Singh	3,88,008	5.75	3,88,008	5.75
<b>TOTAL</b>	67,49,946	100.00	67,49,946	100.00

**Reconciliation of number of shares outstanding is set out below:**

Particulars	As at 30TH June 2025		As at 31 March 2025	
	No. of shares	No. of shares	No. of shares	No. of shares
Equity shares at the beginning of the year				
Add: Bonus shares issued during the current financial year				
<b>Equity shares at the end of the year</b>	<b>67,50,000</b>		<b>67,50,000</b>	

The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

*Sanjay*



Shares held by promoters at the end of the year 30TH June 2025			
Promoter Name	No. of Shares	% of total shares	% Change during the year
Manoj kumar singh	63,61,938	94.25	
Sandhya singh	3,88,008	5.75	
<b>Total</b>	<b>67,49,946</b>	<b>100</b>	

Shares held by promoters at the end of the year ending 31st March 2025			
Promoter Name	No. of Shares	% of total shares	% Change during the year
Manoj kumar singh	63,61,938	94.25	
Sandhya singh	3,88,008	5.75	
<b>Total</b>	<b>67,49,946</b>	<b>100</b>	

**Note 3: Reserve and Surplus**

Particulars	As at 30TH June 2025	As at 31 March 2025
<b>Surplus</b>		
Opening balance	10,45,49,851	6,64,26,402
Less: bonus shares issued	-	(5,25,00,000)
Add:- Profit for the year	3,58,55,433	9,06,23,449
Closing balance	14,04,05,284	10,45,49,851
<b>Total</b>	<b>14,04,05,284</b>	<b>10,45,49,851</b>

**Note 4 : Long term borrowings**

Particulars	As at 30TH June 2025	As at 31 March 2025
<b>Vehicle loans</b>		
from banks	64,03,199	69,05,472
<b>TOTAL</b>	<b>64,03,199</b>	<b>69,05,472</b>

*Manoj Kumar Singh*



**Note 5: Deferred tax liabilities (net)**

Particulars	As at 30TH June 2025	As at 31 March 2025
<b>Total</b>		-

**Note 6: Other Long Term Liabilities**

Particulars	As at 30TH June 2025	As at 31 March 2025
<b>Total</b>		-

**Note 7: Long term provisions**

Particulars	As at 30TH June 2025	As at 31 March 2025
<b>Total</b>		-

**Note 8: Short term Borrowings**

Particulars	As at 30TH June 2025	As at 31 March 2025
<b>Bank OD limit</b>		
CANARA Bank OD Account	14,26,58,979	14,04,25,538
(sanctioned OD limit of RS 15 crore from canara bank is secured against stock and book debts of the company and secured against collateral securities of personal properties of directors and their personal guarantors)		
<b>Total</b>	<b>14,26,58,979</b>	<b>14,04,25,538</b>

**Note 9 : Trade payables**

Particulars	As at 30TH June 2025	As at 31 March 2025
Total outstanding dues of micro enterprises and small enterprises		
	32,05,63,846	17,21,23,453
Total outstanding dues of creditors other than micro enterprises and small enterprises		

*[Handwritten signature]*



<b>Total</b>	<b>32,02,63,846</b>	<b>17,21,23,453</b>
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Note 9.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act As at 30TH June 2025, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

**Trade Payables ageing schedule: As at 30TH June 2025**

Particulars	Outstanding for following periods from due date of payment			<b>Total</b>
	<b>Less than 1 year</b>	<b>1-2 years</b>	<b>2-3 years</b>	
(i) MSME				
(ii) Others	30,50,53,040	1,49,76,681	2,34,125	32,02,63,846
(iii) Disputed dues- MSME				
(iv) Disputed dues - Others				
<b>total</b>				

**Trade Payables ageing schedule: As at 31st March 2025**

Particulars	Outstanding for following periods from due date of payment			<b>Total</b>
	<b>Less than 1 year</b>	<b>1-2 years</b>	<b>2-3 years</b>	
(i) MSME				
(ii) Others	15,59,12,646	1,49,76,681	2,34,125	17,21,23,453
(iii) Disputed dues- MSME				-
(iv) Disputed dues - Others				-
<b>total</b>	<b>15,59,12,646</b>	<b>1,49,76,681</b>	<b>2,34,125</b>	<b>17,21,23,453</b>

**Note 10 : Other Current Liabilities**

Particulars	As at 30TH June 2025	As at 31 March 2025
Audit Fees Payable	1,00,000	17,79,522
GST Payable	42,51,039	2,25,67,914
Advance from Customers	3,756	4,899
ESI Payable	4,21,229	3,66,464
PF Payable	10,81,318	16,72,156
TDS/ TCS Payable	66,51,320	63,59,893
Provision for gratuity	53,47,571	43,89,372
Salary payable		
Provision for CSR	3,38,728	-



*Woroi*  
*Goyal*

Total	1,81,94,960	3,71,40,219
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**Note 11 : Short Term Provisions**

Particulars	As at 30TH June 2025	As at 31 March 2025
Provision for income tax ay 26-27	1,20,41,014	3,22,90,050
Provision for income tax ay 25-26	68,99,488	
<b>Total</b>	<b>1,89,40,502</b>	<b>3,22,90,050</b>

*Monogram*



PURPLE WAVE INFOCOM LIMITED

**Note 12 : Property, plant and equipment**

### Note 13 : Intangible assets

Details of Assets	Block values			Depreciation during the year	Closing Block values
	As On 01st April, 2024	Additions	Deductions		



<b>total</b>				

Note 14 : Capital work in progress

<b>CWIP</b>	<b>Amount in CWIP for a period of</b>		
	<b>1-2 years</b>	<b>2-3 years</b>	<b>More than 3 years</b>
<b>Projects in progress</b>	-	-	-
<b>Projects temporarily suspended</b>	-	-	-

Capital-Work-in Progress (CWIP) whose completion is overdue

<b>CWIP</b>	<b>To be completed in</b>		
	<b>1-2 years</b>	<b>2-3 years</b>	<b>More than 3 years</b>
<b>Project 1</b>	-	-	-
<b>Project 2</b>	-	-	-

Note 15 : Intangible assets under development (ITAUD)

<b>ITAUD</b>	<b>Amount in ITAUD for a period of</b>		
	<b>1-2 years</b>	<b>2-3 years</b>	<b>More than 3 years</b>
<b>Projects in progress</b>	-	-	-
<b>Projects temporarily suspended</b>	-	-	-

ITAUD whose completion is overdue

<b>ITAUD</b>	<b>To be completed in</b>		
	<b>1-2 years</b>	<b>2-3 years</b>	<b>More than 3 years</b>
<b>Project 1</b>	-	-	-
<b>Project 2</b>	-	-	-

*Shri M. S. Patel*



**Note 16 : Non current investment**

Sr. No.	Particulars	30th June 2025	31st March, 2025
			-
<b>Total</b>			-

**Note 17 : Deferred tax assets**

Sr. No.	Particulars	30th June 2025	31st March, 2025
	Deferred tax assets	18,47,438	17,93,545
<b>Total</b>		<b>18,47,438</b>	<b>17,93,545</b>

**Note 18 : Long term loans and advances**

Sr. No.	Particulars	30th June 2025	31st March, 2025
I)	<b>Security deposit</b>		
	a.) Unsecured, considered good		
II)	<b>Other loans &amp; advances</b>		
	a.) Unsecured, considered good other than related party		
	<b>Total</b>		-

**Note 19 : Other Non - Current assets**

Sr. No.	Particulars	30th June 2025	31st March, 2025
	Authorised Capital Increase	9,78,000	9,78,000
	<b>Total</b>	<b>9,78,000</b>	<b>9,78,000</b>

**Note 20 : Current Investments**

Sr. No.	Particulars	30th June 2025	31st March, 2025

*Monal*



Total

### Note 21: Inventories\*

Note 2.1 : Inventories		30th June 2025			31st March, 2025	
Sr. No.	Particulars	30th June 2025		31st March, 2025		
1	Finished goods ( traded goods )	17,15,16,040		12,83,78,078		
	*Valued at lower of cost and net realizable value					
	<b>Total</b>				<b>17,15,16,040</b>	<b>12,83,78,078</b>

\*Valued at lower of cost and net realizable value

### Note 22 : Trade receivables

Note 22 : Trade receivables		Particulars	30th June 2025	31st March, 2025
Sr. No.				
1	Secured - Considered good - Considered doubtful			
2	Unsecured - Considered good - Considered doubtful - Less: Allowance for doubtful trade receivables		48,57,28,886	34,35,22,319
	<b>Total</b>		<b>48,57,28,886</b>	<b>34,35,22,319</b>

Trade Receivables ageing schedule as at 30th June 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	
(i) Undisputed Trade receivables -considered good	37,81,51,139	9,75,65,259	48,66,517	32,99,540	18,46,431
(ii) Undisputed Trade receivables -considered doubtful					-
(iii) Disputed trade receivables -considered good					-
(iv) Disputed trade receivables -considered doubtful					-

Trade Receivables ageing schedule as at 31st March,2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 6 months	6 months -1 year	1-2 years	More than 3 years	
(i) Undisputed Trade receivables -considered good	32,72,78,483	59,67,946	51,29,919	32,99,540	18,46,431
(i) Undisputed Trade receivables -considered doubtful					-
(iii) Disputed trade receivables considered good					-
(iv) Disputed trade receivables considered doubtful					-

### Note 23 : Cash and bank balances

Sr. No.	Particulars	30th June 2025	31st March, 2025
1	<u>Cash balance</u>	2,74,221	2,35,519
	<b>Sub total (A)</b>	<b>2,74,221</b>	<b>2,35,519</b>
2	<u>Bank balances - current accounts</u>	93,56,135	2,68,13,215
	<b>Sub total (B)</b>	<b>93,56,135</b>	<b>2,68,13,215</b>
3	<u>Bank balances - Term Deposits</u>	1,18,04,284	1,01,79,550
	<b>Sub total (C)</b>	<b>1,18,04,284</b>	<b>1,01,79,550</b>
	<b>Total [ A + B ]</b>	<b>2,14,34,640</b>	<b>3,72,28,285</b>

**Note 24 : Short terms loans and advances**

Sr. No.	Particulars	30th June 2025	31st March, 2025
1	Other Deposits Securities & Deposits	70,67,308	69,34,868
2	Balance with Revenue Authorities GST receivables & unclaimed GST	17,04,547	-
3	Balance with Income Tax Authorities TDS / TCS / ADVANCE TAX AY 25-26 TDS / TCS / ADVANCE TAX AY 26-27	35,51,928	2,53,35,267
4	Advances to Others Imprest and Advances to Staff Advances to Suppliers	17,14,464 81,18,006	13,71,854 36,54,721
	<b>Total</b>	<b>2,21,56,253</b>	<b>3,72,96,710</b>

Sr. No.	Particulars	30th June 2025	31st March, 2025
	TDS Recoverable & income tax refund due (other than current FY)	15,50,425	18,26,810
	<b>Total</b>	<b>15,50,425</b>	<b>18,26,810</b>

*Worrell Gorrell*



REVENUE FROM OPERATIONS

Note 26

Particulars	For the 3 months ended 30 June 2025	For the year ended 31 March 2025
Sales , SITC receipts & AMC Receipts	36,10,08,491	1,27,74,63,911
<b>Total</b>	<b>36,10,08,491</b>	<b>1,27,74,63,911</b>

OTHER INCOMES

Note 27

Particulars	For the 3 months ended 30 June 2025	For the year ended 31 March 2025
Short and excess	-	-1,163
Discount received	-	68,588
Interest Income	1,38,593	4,08,949
Balances w/o	-	9,499
CGTMSE Annual Service Fees reversal	-	2,26,948
Miscellaneous Income	57,010	-
Rate difference in Dollar	44,233	
<b>Total</b>	<b>2,39,836</b>	<b>7,12,821</b>

DIRECT EXPENSES

Note 28

*Ansros & Co.  
New Delhi  
Chartered Accountants*



Particulars	For the 3 months ended 30 June 2025	For the year ended 31 March 2025
Freight & Forwarding Expenses	27,58,720	1,01,67,056
Consumable Stores	13,45,896	55,72,432
Custom Duty Paid	5,94,731	13,65,500
Packing Material Purchased	96,462	8,73,606
SITC Charges	3,28,718	55,41,137
Commission	12,61,489	48,56,356
Discount	1,12,642	10,210
<b>Total</b>	<b>64,98,658</b>	<b>2,83,86,298</b>

Changes in inventories of finished goods work-in-progress and Stock-in-Trade

**Note 29**

Particulars	For the 3 months ended 30 June 2025	For the year ended 31 March 2025
Opening stock	12,83,78,078	8,23,98,921
Closing stock	17,15,16,040	12,83,78,078
change in stock	-4,31,37,962	-4,59,79,157

Employee Benefits Expenses

**Note 30**

Particulars	For the 3 months ended 30 June 2025	For the year ended 31 March 2025

*W.S. Sengupta*



Director Remuneration	26,51,880	1,04,07,520
Director sitting fees	1,40,000	2,55,000
Staff Salaries	1,40,86,422	5,21,85,084
Staff Welfare	2,83,962	37,84,753
Gratuity expenses	2,91,427	29,36,885
ESIC Expenses	9,030	41,798
EPF Expenses	6,26,459	20,47,717
<b>Total</b>	<b>1,80,89,180</b>	<b>7,16,58,757</b>

Finance cost

**Note 31**

Particulars	For the 3 months ended 30 June 2025	For the year ended 31 March 2025
Interest on Loans from Banks & NBFCs	1,47,355	21,31,101
Interest on OD A/C	32,66,915	1,16,44,578
Loan processing Fees & related cost	-	7,66,908
Loan closure charges	50,129	-
<b>Total</b>	<b>34,64,399</b>	<b>1,45,42,587</b>

OTHER EXPENSES

**Note 32**

Particulars	For the 3 months ended 30 June 2025	For the year ended 31 March 2025
Audit Fee	1,00,000	4,00,000
Bank Charges	4,72,081	1,66,843

*Worried about*



Courier Expenses	670	25,402
Professional Expenses	6,37,500	35,00,642
Electricity Expenses	2,12,155	10,34,062
Car running & maintenance expenses	3,18,879	13,68,907
Conveyance	7,00,381	26,65,437
General Insurance	1,00,000	13,58,522
Miscellaneous Expenses	1,16,086	3,67,852
Programming & Software Charges	35,000	7,88,483
Rent of offices , godown & others	22,05,554	92,49,570
Gst & Customs late fees penalty	93,311	57,530
GST DEMAND	-	4,56,864
Interest on Income Tax	-	5,46,062
Donations	-	3,98,136
Legal Expenses	45,000	1,61,720
Printing & Stationary	3,53,466	5,52,003
Office maintenance Expenses	4,68,088	7,38,775
Advertisement & business promotion	8,11,827	37,44,019
Telephone & Internet Expenses	1,79,739	8,57,873
Travelling Expenses	28,30,734	1,34,27,808
Licence , E TENDER & Certification Fees	2,63,160	1,02,158
Esi & Pf penalty	28,756	-
Esi And PF Filling Fees	-	63,750
Balances Written Off	-	5,73,859
Repair & Maintenance charges	4,24,668	11,40,613
Listing expenses	5,00,000	-
CSR Expenses	3,38,728	5,80,000
<b>Total</b>	<b>1,12,35,782</b>	<b>4,43,26,890</b>

*Amrit Singh*



Depreciation as per IT

Assets	Rate	Opening	Add. 1st Half	Add. 2nd Half	Sold	Total	Depr	Closing
10% Block	10%	14,34,901			-	14,34,901	1,43,490	12,91,411
15% Block	15%	1,39,66,662	1,08,984		-	1,40,75,646	21,11,347	1,19,64,299
40% Block	40%	8,68,921			-	8,68,921	3,47,568	5,21,353
<b>Total</b>		<b>1,62,70,484</b>	<b>1,08,984</b>		-	<b>1,63,79,469</b>	<b>26,02,406</b>	<b>1,37,77,063</b>

**Deferred Tax Calculation**  
Income Tax Act 1961  
Companies Act 2013

Difference

DTA/DTL  
(53,893)

(2,14,133)

Depr  
6,50,601  
8,64,734

CSR CALCULATION ( 2 % OF AV LAST THREE YEARS PBT)

31.03.2023	1,00,34,460
31.03.2024	7,04,26,175
31.03.2025	12,27,75,922
<b>TOTAL</b>	<b>20,32,36,557</b>

CSR  
13,54,910

CSR 1ST QTR  
3,38,728

*Copy of 1st QTR*  
*Copy of 1st QTR*



**PURPLE WAVE INFOCOM LIMITED**

**Note 4 : Long term borrowings**

Particulars	As at 30 June 2025	As at 31 March 2025
<b>Unsecured Loans from banks , financial institutions and NBFCs</b>		
<b>Vehicle loans</b>		
HDFC TATA Safari Loan	9,52,553.43	10,73,129.48
Canara Bank--- Car Loan (FORTUNER)	39,61,929.00	40,76,937.00
HDFC Car Loan Thar	8,23,303.66	9,01,726.41
HDFC Car Loan BMW	6,65,412.56	8,53,679.25
	<b>64,03,198.65</b>	<b>69,05,472.14</b>



*Mawly* *Sandhya*