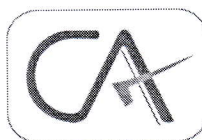


ANDROS & CO.

Chartered Accountants



901, 9th 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 , 1st 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 30TH JUNE 2025, the Statement of Profit and Loss and the statement of cash flow for the period ended 30TH 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 30TH 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.



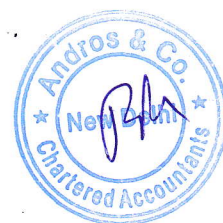
In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit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

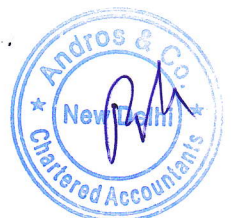
As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure 'A'** statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent 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 30th June 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 30th 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 30th 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;

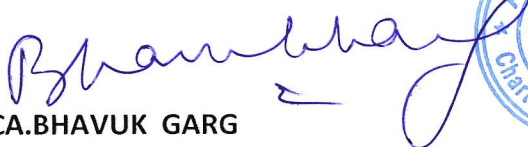
(b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, 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



Place: New Delhi
Date: 15.10.2025

25502310-BMGUOR-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-BMGUOR-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")

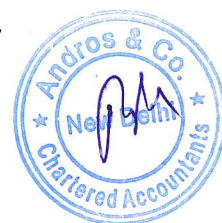
We have audited the internal financial controls over financial reporting of **PURPLE WAVE INFOCOM LIMITED** ("the Company") as of 30th june 2025 in conjunction with our audit of the financial statements of the Company for the period under audit ended on that date.

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



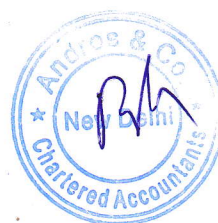
prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require 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.

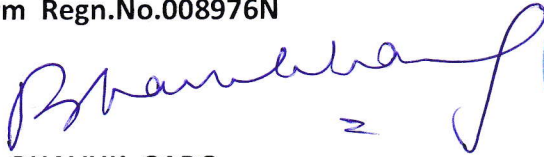
Opinion

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 30th 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

Place: New Delhi
Date: 15.10.2025

25502310-BMGUOR-4720

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
I. EQUITY AND LIABILITIES			
(1) Shareholder's funds			
(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
(2) Non-current liabilities			
(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	-	-
(3) Current liabilities			
(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
Total		71,43,66,769	56,09,34,583
II. Assets			
(1) Non-current assets			
(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
(2) Current assets			
(a) Current Investments	20	-	-
(b) Inventories	21	17,15,16,040	12,83,78,078
(c) Trade receivables	22	48,57,28,886	34,35,22,319
(d) Cash and cash equivalents	23	2,14,34,640	3,72,28,285
(e) Short-term loans and advances	24	2,21,56,253	3,72,96,710
(f) Other current assets	25	15,50,425	18,26,810
Total		71,43,66,769	56,09,34,583

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-BMGUOR-4720

FOR PURPLE WAVE INFOCOM LTD

Manoj Kumar Singh
Managing Director
DIN : 00036674

Sandhya Singh
Whole Time Director
DIN : 01238745

Aafaqu Ahmad
CFO

Shivani Gupta
CS
M.No. A-56157

Shaurya Jitendra Somani
CEO

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.	Total Income (I + II)		36,12,48,327	1,27,81,76,732
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
	Total expenses		31,34,05,773	1,15,54,00,810
V.	Profit before exceptional and extraordinary items and tax (III-IV)		4,78,42,554	12,27,75,922
VI.	Exceptional items		-	-
VII.	Profit before extraordinary items and tax (V - VI)		4,78,42,554	12,27,75,922
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII- VIII)		4,78,42,554	12,27,75,922
X	Tax expense:			
	(1) Current tax		1,20,41,014	3,22,90,050
	(2) Deferred tax		-53,893	-1,37,577
XI	Profit (Loss) for the period from continuing operations (IX-X)		3,58,55,433	9,06,23,449
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)		3,58,55,433	9,06,23,449
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:-

Place:- NEW DELHI

25502310-BMGUOR-4720

FOR PURPLE WAVE INFOCOM LTD

Manoj Kumar Singh
Managing Director
DIN : 00036674

Sandhya Singh
Whole Time Director
DIN : 01238745

Aafaqu Ahmad
CFO

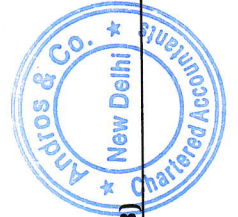
Shivani Gupta
CS
M.No.A-56157

Shaurya Jitendra Somani
CEO



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
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.
A. Cash flow from operating activities				
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		-47,659	
Other Non Current Assets	0		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		-5,40,82,101		-9,29,10,253
Net income tax (paid) / refunds		-19,10,415		4,79,84,352
		-1,20,41,014		-3,22,90,050
Net Cash flow from/(used in) operating activities (A)		-1,39,51,429		1,56,94,302
B. Cash flow from investing activities				
Capital expenditure on fixed assets	-1,08,984		-68,84,043	
Change in authorise capital fees	0		-7,20,000	
		-1,08,984		-76,04,043
Net Cash flow from/(used in) investing activities (B)		-1,08,984		-76,04,043



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

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		3,05,75,583
Cash and cash equivalents at the end of the year	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	2,74,221		2,68,13,215
In current accounts	93,56,135		
(ii) Balance with banks			
In Term Deposits	1,18,04,284		1,01,79,550
Cash and cash equivalents at the end of the year [Refer to Note 23]	2,14,34,640		3,72,28,285
See accompanying notes forming part of the financial statements			

In terms of our report attached

As per our report of even date annexed

For ANDROS & CO.

Chartered Accountants

ICAI FRN 0008976N



Bhavuk Garg
CA BHAVUK GARG
PARTNER

M.No.: 502310

Date:- 15-10-2025

Place:- NEW DELHI

25502310-BMGUOR-4720

FOR PURPLE WAVE INFOCOM LTD

Manoj Kumar Singh
Manoj Kumar Singh

Managing Director

DIN : 00036674

Sandhya Singh
Sandhya Singh

Whole Time Director

DIN : 01238745



Aafaqu Ahmad
Aafaqu Ahmad

CFO

Shivani Gupta
Shivani Gupta

CS

M.No.A-56157

Shaurya Jitendra Somani
Shaurya Jitendra Somani

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)
<u>Authorised Share Capital</u>				
(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
<u>Issued,Subscribed & Paid up Share capital</u>	1,00,00,000	10,00,00,000	1,00,00,000	10,00,00,000
(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
Total	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	%
<u>Name of shareholders</u>				
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
TOTAL	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
Equity shares at the beginning of the year	67,50,000	67,50,000
Add: Bonus shares issued during the current financial year		
Equity shares at the end of the year	67,50,000	67,50,000

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



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

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

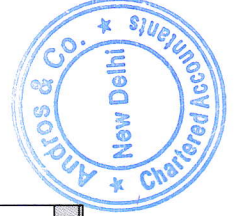
Note 3: Reserve and Surplus

Particulars	As at 30TH June 2025	As at 31 March 2025
Surplus		
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
Total	14,04,05,284	10,45,49,851

Note 4 : Long term borrowings

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

Manoj Kumar Singh



Note 5: Deferred tax liabilities (net)		
Particulars	As at 30TH June 2025	As at 31 March 2025
Total	-	-

Note 6: Other Long Term Liabilities		
Particulars	As at 30TH June 2025	As at 31 March 2025
Total	-	-

Note 7: long term provisions		
Particulars	As at 30TH June 2025	As at 31 March 2025
Total	-	-

Note 8: Short term Borrowings		
Particulars	As at 30TH June 2025	As at 31 March 2025
Bank OD limit		
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 gaurantees)		
Total	14,26,58,979	14,04,25,538

Note 9 : Trade payables		
Particulars	As at 30TH June 2025	As at 31 March 2025
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of creditors other than micro enterprises and small enterprises	32,02,63,846	17,21,23,453

Manoj

Sanjay



Total	32,02,63,846	17,21,23,453
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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

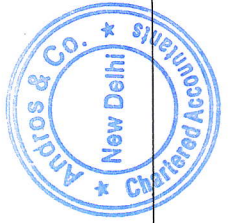
Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME					
(ii) Others					
(iii) Disputed dues- MSME	30,50,53,040	1,49,76,681	2,34,125		32,02,63,846
(iv) Disputed dues - Others					
total					

Trade Payables ageing schedule: As at 31st March 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	
(i) MSME					
(ii) Others					
(iii) Disputed dues- MSME	15,69,12,646	1,49,76,681	2,34,125	-	17,21,23,453
(iv) Disputed dues - Others					
total	15,69,12,646	1,49,76,681	2,34,125	-	17,21,23,453

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	-	2,25,67,914
Advance from Customers	42,51,039	4,899
ESI Payable	3,756	3,66,464
PF Payable	4,21,229	16,72,156
TDS/ TCS Payable	10,81,318	63,59,893
Provision for gratuity	66,51,320	43,89,372
Salary payable	53,47,571	-
Provision for CSR	3,38,728	-



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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	-
Provision for income tax ay 25-26	68,99,488	3,22,90,050
Total	1,89,40,502	3,22,90,050

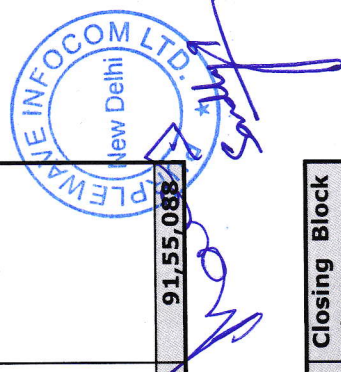


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PURPLE WAVE INFOCOM LIMITED

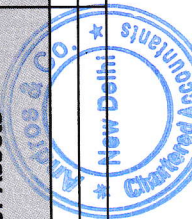
Note 12 : Property, plant and equipment

Details of Assets	Block values			Depreciation during the year	Closing Block values As at 30th June 2025
	As On 01st April, 2025	Additions	Deductions	Total	
TANGIBLE ASSETS					
Furniture & Fixture	6,74,088			6,74,088	6,30,577
COMPUTERS	6,98,770			6,98,770	5,96,225
VEHICLES	69,39,925			69,39,925	63,99,660
Office Equipments and machinery	15,98,053	1,08,984		17,07,038	15,28,625
total	99,10,836	1,08,984	-	1,00,19,820	91,55,088



Note 13 : Intangible assets

Details of Assets	Block values			Depreciation during the year	Closing Block values As at 31st March 2025
	As On 01st April, 2024	Additions	Deductions	Total	



Note 16 : Non current investment

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

Note 17 : Deferred tax assets

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

Note 18 : Long term loans and advances

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

Note 19 : Other Non - Current assets

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

Note 20 : Current Investments

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

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

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
	Total	2,21,56,253	3,72,96,710

Note 25: Other Current assets

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
	Total	15,50,425	18,26,810

Navdeep Singh



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
Total	36,10,08,491	1,27,74,63,911

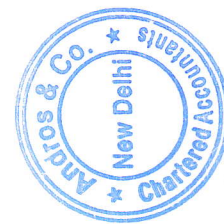
OTHER INCOMES

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	-
Total	2,39,836	7,12,821

DIRECT EXPENSES

Note 28



Manoj Kumar



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
Total	64,98,658	2,83,86,298

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

Note 29

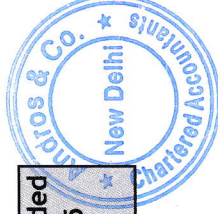
Particulars	For the 3 months ended 30 June 2025	For the year ended 31 March 2025
Opening stock	12,83,78,078	8,23,98,921
Closing stock	17,15,16,040	12,83,78,078
change in stock	-4,31,37,962	-4,59,79,157

Employee Benefits Expenses

Note 30

Particulars	For the 3 months ended 30 June 2025	For the year ended 31 March 2025
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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
Total	1,80,89,180	7,16,58,757

Finance cost

Note 31

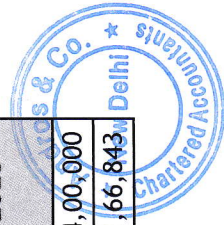
Particulars	For the 3 months ended 30 June 2025	For the year ended 31 March 2025
Interest on Loans from Banks & NBFCs	1,47,355	21,31,101
Interest on OD A/C	32,66,915	1,16,44,578
Loan processing Fees & related cost	-	7,66,908
Loan closure charges	50,129	-
Total	34,64,399	1,45,42,587

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

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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
Total	1,12,35,782	4,43,26,890

Manoj
Arif



Depreciation as per IT

Assets	Rate	Opening	Add. 1st Half	Add. 11nd 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
Total		1,62,70,484	1,08,984	-	-	1,63,79,469	26,02,406	1,37,77,063

Deferred Tax Calculation

Income Tax Act 1961
Companies Act 2013

Depr

6,50,601
8,64,734

Difference

(2,14,133)

DTA/DTL

(53,893)

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
TOTAL	20,32,36,557

CSR

13,54,910

CSR 1ST QTR

3,38,728

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PURPLE WAVE INFOCOM LIMITED

Note 4 : Long term borrowings

Particulars

As at 30 June 2025

As at 31 March 2025

Unsecured Loans from banks , financial institutions and NBFCs

Vehicle loans

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
	64,03,198.65	69,05,472.14

